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THE INFLUENCE OF VILLAGE APPARATUS COMPETENCE, INFORMATION TECHNOLOGY UTILIZATION, INTERNAL CONTROL SYSTEMS, AND COMMUNITY PARTICIPATION ON THE ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT IN BANDAR SETIA, DELI SERDANG

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Abstract

This study aims to examine the extent to which community participation, village apparatus competence, information technology utilization, and internal control mechanisms influence the accountability of village fund management. A quantitative approach was employed, with data collected through a questionnaire. Respondents comprised both community members and village officials residing in Bandar Setia, Deli Serdang. The data were analyzed using multiple linear regression via SPSS software, based on purposive sampling of 50 selected respondents. The findings revealed the following: (1) Community participation significantly affects the accountability of village fund management (t-value = 2.286 > t-table = 2.014; p-value = 0.027 < 0.05); (2) Village apparatus competence has a significant impact (t-value = 2.119 > t-table = 2.014; p-value = 0.040 < 0.05); (3) The use of information technology also significantly influences accountability (t-value = 3.399 > t-table = 2.014; p-value = 0.001 < 0.05); (4) Internal control mechanisms significantly affect village fund accountability (t-value = 2.501 > t-table = 2.014; p-value = 0.016 < 0.05). Based on these findings, it is recommended that village officials strengthen their organizational commitment to foster a sense of ownership and prevent the misuse of village funds for personal gain. This research is limited to 50 respondents in one village. The results indicate that the application of information technology can enhance

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accountability in managing village funds. Therefore, training and the digitalization of village administration should be a priority for local governments.

Keywords: Village Apparatus Competence, Information Technology Utilization, Internal Control System, Village Fund Accountability

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INTRODUCTION

Indonesia, as a developing country, needs substantial infrastructure strengthening, as the country is doing by building communities and using their own potential to make them more sophisticated and developed. A lot of money is also needed for village development, and the money sent from the national government to village administrations through the APBD must be handled with care. Village financial management is an important topic that has been studied so far. The goal is to ensure that village fund allocations are operated efficiently and productively for the betterment of local communities, given how crucial reliable and accountable financial management is (Khoirunisa et al., 2023). In line with the Minister of Home Affairs Regulation No. 4/2007 paragraph 1, management covers a range of tasks including planning, acquisition, use, administration, evaluation, mentoring, supervision, and regulation. Financial planning, budgeting, administration, reporting, accountability, and supervision are all components of village financial management (Juliana & Janrosl, 2023).

A village is defined as a community unit with physical boundaries and the power to control its own interests based on its place of origin and legal customs according to the provisions of the Indonesian government, in line with Government Regulation of the Republic of Indonesia No. 72 of 2005. Village development plans are created to ensure linkages and coherence between planning, budgeting, implementation, and monitoring, as stated in Permendagri No. 113 of 2014 (Kurniati et al., 2022).

There are a number of requirements within each village financial management procedure that must be decided upon and implemented within a specific timeframe. As a result, the village government must establish an organizational hierarchy for financial management, as well as a system of rights

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and authorities and references that serve as the center of village financial management operations. Therefore, to implement the best management of village assets, it needs to be supported by the right financial structure and high-quality resources (Panjaitan et al., 2023). A strategy for village governance is included in the village law, and offers a fantastic opportunity to improve living standards for the village population. Among these programs is the distribution of large amounts of village funds to every village in Indonesia (Sulistiyawati, 2021).

The management of village finances given by the central authority to the village-level government for village development in accordance with the principles of sound, open, and accountable administration is one of the tasks of the village authority (Pratama et al., 2024). Accountability in village financial management is prioritized by the village apparatus because it reflects the performance achievements and clarity of financial reporting of village funds (Subadi et al., 2023).

Literally translated into English, responsibility is sometimes called accountability, which is a synonym for accountability (Safelia, 2023). Accountability requires that decision-makers present, report and disclose all actions that result from their decisions to an authority that has the legitimacy and obligation to account for them (Harahap et al., 2023). Accountability can also indicate that village authorities handle the management of village money appropriately, morally, and responsibly. In other words, accountability serves as a measure for the obligations of village authorities in their work (Sudarmini & Perdanawati, 2019). Since village officials who are capable of managing village finances will find it easy to carry out their obligations, their competence serves as a standard for good village fund administration and holding responsibility.

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Accountability in village management shows the ability of village officials to respond to policies taken in connection with the growth of their government (Riyadi & Kurnadi, 2020).

According to Government Regulation Number 60 of 2008 concerning the Government Internal Control System, it is defined that the internal control mechanism means an essential mechanism in every effort and action carried out continuously by leaders and all staff, in order to ensure a level of confidence in realizing organizational goals through compliance with laws and regulations, operations that are able to achieve goals and use resources optimally, presentation of reliable financial reports, and efforts to safeguard state assets. Information technology refers to tools and frameworks (hardware, software, and usware) systems or techniques for collecting, sending, processing, interpreting, storing, organizing, and utilizing data in a useful way (Kharisma & Widajantie, 2021). One element of information technology, computers, is an instrument capable of optimizing human capabilities and performing tasks that were previously impossible to realize (Simanjuntak et al., 2023).

Competence in a particular field is defined by professionalism, skills, and knowledge (Zulkifl et al., 2021). Competence is composed of three elements, namely knowledge, skills, and attitudes. Tohir et al. (2024) define knowledge as information possessed by individuals in a particular subject. Members' skills are fundamental talents that help them do their jobs. For example, talents include communication skills as well as the ability to collaborate and inspire others (Ariasih et al., 2024). Members' attitudes are shown by their kindness and benevolence in serving the community and their initiative in completing their tasks. In village fund management, village officials are required to be able to

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manage as well as calculate village funds. This is because village officials with strong financial management skills are able to strengthen the accountability of village financial management, and vice versa (Umaira & Adnan, 2019).

Essential to the success of community empowerment programs is citizen engagement. In this context, public participation goes beyond mere decision-making by the community in every program, but also includes the determination of issues and resources attached to the community. The absence of community participation in all program activities will hinder the realization of optimal village development (Atiningsih, 2019). Community entities are also categorized as primary stakeholders that should receive priority when public organization policy instruments are implemented, especially when development is being implemented in the village. This will ensure that the development implementation process is accurate, effective, and efficient.

RESEARCH METHOD

This study uses a quantitative approach, which is the use of techniques to investigate or test hypotheses by using statistical tools to analyze the relationship between variables (Rahmani, 2016). The respondents provided information for this study through their answers to the questionnaire. Using SPSS software, multiple linear regression models were used to analyze the research data. The study relied on primary data sources, which were obtained through direct collection through research activities. This study focused its population on the village fund management apparatus in Bandar Setia Kepala Desa, namely the village secretary, the village chief financial officer, as well as the community. The sample unit in this study includes all elements of village officials affiliated with

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the Bandar Setia village office, with a quantity of 50 samples determined through purposive sampling techniques. The variable elements that are the focus of this study include the use of information technology (PTI), village apparatus competency (KAD), internal control system (SPI), village fund management accountability (APDD), and community participation. (PM). The regression model in this study is formulated as follows: APDD = α + βKAD + βSPI + βPTI + βPM + €.

RESULTS AND DISCUSSION

Table 1.
Validity Test of Village Apparatus Competency Variables

Variable	R-count	R-table	Sig	Decision
		Village Official Competence		
1.	0,817	0,278	0,000	**Valid**
2.	0,714	0,278	0,000	**Valid**
3.	0,841	0,278	0,000	**Valid**
	0,766	0,278	0,000	**Valid**
	0,721	0,278	0,000	**Valid**

Source: Research Data Processing (2024)

Referring to the findings of the validity test for the five questions of Village Apparatus Competence, they are considered valid because the significance level is below 0.05 and the calculated R-count is 0.278, which exceeds the R-table.

Validity Test of Information Technology Utilization Variable

Table 2.
Validity Test of Information Technology Utilization Variables

Variable	R-count	R-table	Sig	Decision
		Information Technology Utilization		
1.	0,594	0,278	0,000	**Valid**
2.	0,430	0,278	0,002	**Valid**
3.	0,375	0,278	0,007	**Valid**
4.	0,681	0,278	0,000	**Valid**

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5.	0,603	0,278	0,000	**Valid**

Source: Research Data Processing (2024)

Referring to the findings of the validity test for the five Service Quality questions, they are considered valid because the significance value is below 0.05 and the calculated R-count is 0.278, which exceeds the R-table value.

Internal Control System Variable Validity Test

Table 3.
Internal Control System Variable Validity Test

Variable	R-count	R-table	Sig	Decision
		Internal Control System		
1.	0,741	0,278	0,000	**Valid**
2.	0,679	0,278	0,000	**Valid**
3.	0,618	0,278	0,000	**Valid**
4.	0,705	0,278	0,000	**Valid**
5.	0,654	0,278	0,000	**Valid**

Source: Research Data Processing (2024)

Five questions from the Internal Control System were found to have valid status based on the findings of the validity test because the significance level <0.05 and the calculated R-count was 0.278, which exceeded the R-table.

Validity Test of Community Participation Variable

Table 4.
Validity Test of Community Participation Variable

Variable	R-count	R-table	Sig	Decision
		Community Participation		
1.	0,685	0,278	0,000	**Valid**
2.	0,443	0,278	0,001	**Valid**
3.	0,342	0,278	0,015	**Valid**
4.	0,474	0,278	0,000	**Valid**
5.	0,659	0,278	0,000	**Valid**

Source: Research Data Processing (2024)

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The five Community Participation questions are considered valid based on the findings of the validity test because the significance level is <0.05 and the calculated R-count is 0.278, which exceeds the R-table.

Validity Test of Village Fund Management Accountability Variable

Table 5.
Internal Control System Variable Validity Test

Variable	R-count	R-table	Sig	Decision
Village Fund Management Accountability				
1.	0,513	0,278	0,000	**Valid**
2.	0,294	0,278	0,038	**Valid**
3.	0,315	0,278	0,026	**Valid**
4.	0,653	0,278	0,000	**Valid**
5.	0,624	0,278	0,000	**Valid**

Source: Research Data Processing (2024)

The five items of the Village Fund Management Accounting question passed the validity test, resulting in a valid status because the significance amount was below 0.05 and the calculated R-count was 0.278, which exceeded the R-table amount.

Questionnaire Reliability Test

Table 6.
Questionnaire Reliability Test

Research Variable	Cronbach's Alpha	Pass Requirement	Test Results
Village Official Competence	0,830	> 0,60	**Reliable**
Information Technology Utilization	0,696	> 0,60	**Reliable**
	0,706	> 0,60	
	0,680	> 0,60	**Reliable**
Internal Control System	0,631	> 0,60	**Reliable**
Community Participation			**Reliable**

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Source: Research Data Processing (2024)

When a questionnaire has a Cronbach's alpha score > 0.6, it is considered reliable. The Cronbach alpha value of each variable above was found to be above 0.6 based on the findings of the reliability test, which indicates the validity of the research questionnaire.

Classical Assumption Test

a. Normality Test

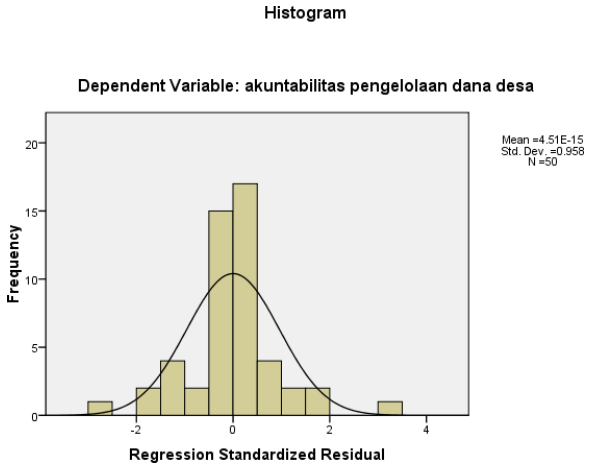

Figure 1.
Normality Test

This pattern states that the data normality assumption is met because the histogram normality test results above show a mountainous curve.

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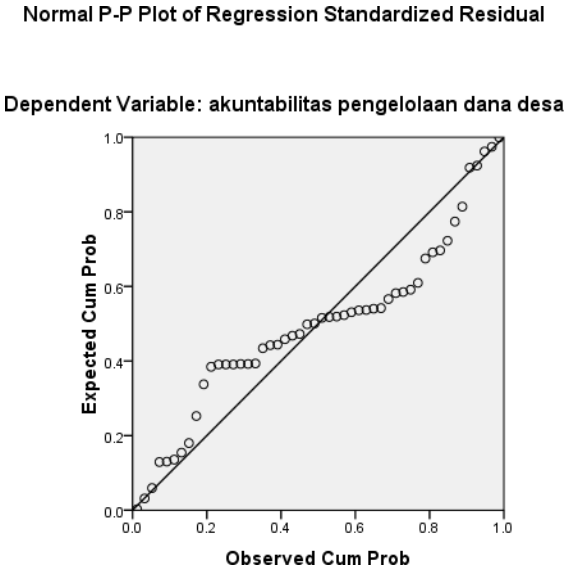

Figure 2.
Normality Test

When a Diagonal Line Appears in the P-Plot Normality Test Results, the Pattern is Considered Normal.

Table 7.
Kolmogorov Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		**50**
Normal Parameters[a]	Mean	**.0000000**
	Std. Deviation	**.60446277**
Most Extreme Differences	Absolute	**.180**
	Positive	**.166**
	Negative	**-.180**
Kolmogorov-Smirnov Z		**1.270**
Asymp. Sig. (2-tailed)		**.079**

a. Test distribution is Normal.

Source: Research Data Processing (2024)

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Residuals are distributed normally if the asymptotic significance number exceeds the 0.05 limit, according to the findings of the Kolmogorov-Smirnov normality test. The data above indicates an asymptotic significance number of 0.079, which means that the assumption of data normality is met.

b. Multiconilerity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.294	1.738		3.621	.001		
	Village apparatus competency	.102	.048	.230	2.119	.040	.495	**2.020**
	technology utilization information	.257	.076	.315	3.399	.001	.678	**1.474**
	Internal control system	.188	.075	.332	2.501	.016	.331	**3.024**
	community participation	.198	.087	.236	2.286	.027	.546	**1.832**

a. Dependent Variable: accountability of village fund management

Source: Research Data Processing (2024)

Requirements for the multicollinearity test:

1) If the tolerance value exceeds 0.10, multicollinearity does not exist.
2) There is no multicollinearity if the amount of VIF < 10.00.

It is clear from the previous table that there is no multicollinearity because the entire amount of variable tolerance exceeds 0.10 as well as the amount of VIF < 10.00.

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c. Heteroscedasticity Test

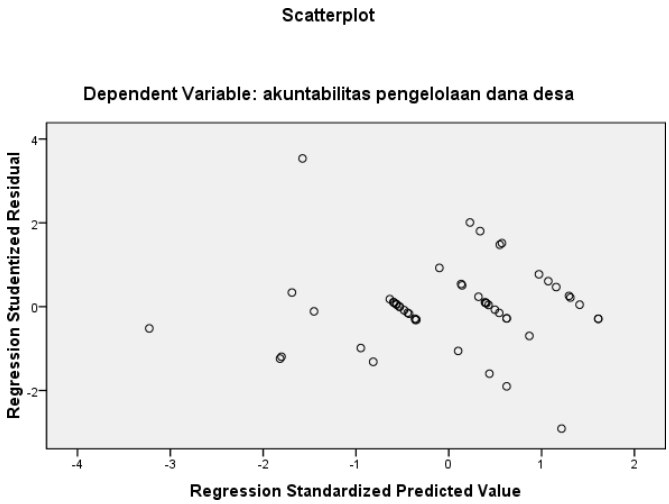

Figure 3.
Heteroscedasticity Test

Based on the visualization above, it shows that the points are dispersed and do not show a systematic pattern at the top and bottom of the 0 line of the Y axis.

d. Glejser Test

Table 9.
Glejser Test

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta		
1	(Constant)	.749	1.296			**.566**
	Village apparatus competency	.036	.036	.206		**.324**
	utilization of information technology information	.045	.056	.142	.803	**.426**
	Internal control system	-.018	.056	-.081		**.750**
	community participation	-.078	.064	-.237		**.235**

a. Dependent Variable: ABS_RES

Source: Research Data Processing (2024)

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This model avoids heteroscedasticity. According to the results of the heteroscedasticity test using the Glacier test, this model is free from heteroscedasticity. This is indicated by the absence of a significant correlation between each independent variable and the absolute value of the residual, which is reflected in the Sig. value which exceeds 0.05.

Hypothesis Test

a. Multiple Linear Regression Analysis

Table 10.
Multiple Linear Regression Analysis Test

Model		Coefficients						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B		Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.294	1.738		3.621	.001		
	Village apparatus competency	.102	.048	.230	2.119	.040	.495	**2.020**
	technology utilization information	.257	.076	.315	3.399	.001	.678	**1.474**
	Internal control	.188	.075	.332	2.501	.016	.331	**3.024**
	system community participation	.198	.087	.236	2.286	.027	.546	**1.832**

a. Dependent Variable: accountability of village fund management

Source: Research Data Processing (2024)

The mathematical expression for the multiple linear regression equation is:

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$$Y = a + b_{(1)}\,x_{(1)} + b_{(2)}\,x_{(2)} + b_{(3)}\,x_{(3)} + b_{(4)}\,x_{(4)} + e$$

where:

Y = independent variable

A = constant

$b_{(1)}, b_{(2)}, b_{(3,)}\, b_{(4)}$ = regression coefficient value

X_1, X_2, X_3, $X_{(4)}$= independent variables

$$Y = 6.294 + 0.102\,X_1 + 0.257\,X_2 + 0.188\,X3 + 0.198\,X_4 + e$$

This description applies to the above equation:

1) Since variable X1 has a positive value of 0.102, it can be concluded that the accountability of village fund management increases with official competence.
2) Since variable X2 has a positive value of 0.257, it can be concluded that the accountability of village fund management increases with the use of information technology.
3) Given that the X3 variable value of 0.188 is positive, it can be said that the accountability of village fund management increases with the strength of the internal control system.
4) Because the value of variable X4, 0.198, is positive, it can be said that the accountability of village fund management increases due to community involvement.

b. Simultaneous Test (F Test)

Simultaneous Test (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	50.517	4	12,629	31,743	,000[a]
	Residual	17.903	45	,398		
	Total	68.420	49			

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a. **Predictors:** (Constant), internal control system, information technology utilization, community participation, village apparatus competence
b. Dependent Variable: accountability of village fund management

Source: Research Data Processing (2024)

The competence of village officials, utilization of information technology, internal control systems and community participation all have an impact on the accountability of village fund management, as can be seen from the table, where the significance level shows the number 0.00 (<0.05) and the F value of 31.743 (> F table 2.56).

c. Partial Test (t-test)

Table 12.
Partial Test (t Test)
Coeficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1	(Constant)	6.294 1.738		3.621	**.001**
	Village apparatus competency	.102 .048	.230	2.119	**.040**
	technology utilization information	.257 .076	.315	3.399	**.001**
	Internal control system community participation	.188 .075	.332	2.501	**.016**
		.198 .087	.236	2.286	**.027**

a. Dependent Variable: accountability of village fund management

Source: Research Data Processing (2024)

Variable Utilization of Information Technology (X_1) on Y

Sign value. 0.001 <0.05t count> t table

t table = t (a/2: n-k-1)

a: 5% = t (0,05/2 : 50-4-1)

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= 0.025 : 45

= 2,014

The partial t-test results table shows that the Use of Information Technology (X_1) for Village Fund Management Accountability (Y) has a significance value of 0.001 <0.05. Likewise, the magnitude of t 3.399 is greater than the t table of 2.014, which means that H_a3 is accepted and H_03 is rejected. This proves that the implementation of information technology has a major impact on the accountability of village fund management.

Internal Control System Variable (X_2)on Y

Sign value. 0.016 <0.05t count> t table

t table = t (a/2: n-k-1)

a: 5% = t (0,05/2 : 50-4-1)

= 0.025 : 45

= 2,014

The partial t test results table shows that the t value of 2.504 exceeds the t table number of 2.014, which indicates that H_04 is rejected and H_a4 is accepted. The significant value of Internal Control System (X_2) for Customer Satisfaction (Y) is 0.016 < 0.05. It is concluded that the Internal Control System has a major impact on customer satisfaction.

Community Participation Variable (X_3) to Y

Sign value. 0.027 <0.05t count> t table

t table = t (a/2: n-k-1)

a: 5% = t (0,05/2 : 50-4-1)

= 0.025 : 45

= 2,014

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The partial t-test results table shows that the t-count value of 2.286 exceeds the t-table of 2.014, indicating that H_a1 is accepted and $H_0 1$ is rejected. The significance value of Community Participation (X_3) on Village Fund Management Accountability (Y) is 0.027 < 0.05. This implies that community participation has a large impact on how accountable local budgets are.

Village Official Competency Variable (X_4) on Y

Sign value. 0.040 < 0.05t count> t table

t table = t (a/2 : n-k-1)

a: 5% = t (0,05/2 : 50-4-1)

= 0.025 : 45

= 2,014

The Competence of Village Officials (X_4) on Village Fund Management Accountability (Y) has a significance value of 0.040 < 0.05, according to the partial t-test results table. Since the t-calculated value of 2.119 exceeds the t from the table of 2.014, $H_0 2$ is rejected and $H_a 2$ is accepted. This shows that the Competence of Village Officials significantly plays a role in shaping the Accountability of Village Fund Management.

d. Determination Coefficient Test

Table 13.
Test of the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.859[a]	.738	.715	.631

a. Predictors: (Constant), internal control system, information technology utilization, community participation, competence of village apparatus

Source: Research Data Processing (2024)

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Because the R-square value is 0.715, it can be concluded that the independent factors simultaneously (collectively) affect the dependent variables to a level of 71.5%. Other factors outside the scope of this study influence 28.5%.

The Effect of Village Apparatus Competence on Village Fund Management Accountability

In line with what was obtained from this study, it was determined that H02 was rejected and Ha2 was approved when the calculated t value of 2.119 exceeded the t table of 2.014, and the significant amount of village apparatus competence on village fund management accountability was 0.040 < 0.05. Then the research determined that Fcount > Ftable (31.743 > 2.56), then H8 is accepted. This shows that Village Management Accountability is positively and significantly influenced by the Competence of Village Officials.

The regression coefficient for Village Apparatus Competency is 0.102, indicating that a one-unit increase in this competency, with other variables held constant, will increase Village Fund Management Accountability by 0.102. This study supports the findings of Aprilya and Fitria (2020), Gayatri and Komang (2019), and Enggar Wahyuning Pahlawan et al. (2020), who found that the skills of village officials and village fund management officials affect the accountability of village funds.

The Effect of Information Technology Utilization on Village Fund Management Accountability

Based on the study findings, it is determined that Ha3 is accepted and H03 is rejected because the calculation value of t (3.399) exceeds t from table 2.014 and the significance value of implementing information technology on village fund

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management accountability is 0.001 <0.05. Then the research determined that Fcount > Ftable (31.743 > 2.56) means that H8 is accepted. This shows that the use of information technology has an extraordinary and beneficial impact on the accountability of village fund management.

The regression factor of the information technology implementation variable is 0.257, this shows that an increase of one unit of this competency, with other variables constant, will increase the accountability of Village Fund Management by 0.257. The findings from the Results study are consistent with stewardship research, which assumes that the village administration functions as the steward and the community as the head. As a measure of responsibility, village officials can consistently implement the principle of responsibility in village fund management in a transparent manner to the community. It is possible to bring the concept of accountability into practice by setting methodical and well-structured tasks. Adelia, Sri, and Harahap (2022) claim that the use of information technology in government institutions is very important, because this facilitates the implementation of various routine activities, such as processing administrative documents efficiently and accurately.

Effect of Internal Control System on Village Fund Management Accountability

According to the study findings, the significant value of the Internal Control System for customer satisfaction was found to be 0.016, which exceeds 0.05, and the magnitude of t 2.501 exceeds the t table of 2.014; H04 is rejected and Ha4 is allowed. Then in the study, it was determined that Fcount > Ftable (31.743 > 2.56), H8 is accepted. This shows that the Internal Control System has a major impact on the accountability of village fund management.

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The regression factor of the Internal Control System variable is 0.188, which shows that if the internal control system is increased by one unit, the accountability of Village Fund Management will also increase by 0.188. The findings of this results study are consistent with research by Nela Safelia (2023) and Aziiz and Prastiti (2019), which show that the accountability of village money is influenced by the internal control system.

Effect of Community Participation on Village Fund Management Accountability

In line with the findings of the study, it was determined that H01 was rejected and Ha1 was approved because the amount of t calculation 2.286 exceeded t table 2.014, and the significance of community participation on village fund management accountability was 0.027 <0.05. Then the research determined that Fcount > Ftable (31.743 > 2.56), then H8 is accepted. It can be seen that community participation has a significant beneficial impact on local revenue accountability.

The magnitude of the regression coefficient of the Community Participation variable is 0.198, indicating that a one-unit increase in this competency, with other variables held constant, will increase the accountability of Village Fund Management by 0.198. This finding is consistent with studies by Umaira and Adnan (2019) and Anita Wijayanti et al. (2020), which found that village fund management accountability is influenced by community involvement.

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CONCLUSION

Based on the research results, it is concluded that 1) H01 is rejected and Ha1 is approved because the amount of t count 2.286 exceeds t table 2.014 and the significant amount of community participation on village fund management accountability is 0.027 < 0.05. It appears that community participation has a significant impact on local revenue accountability. 2) H02 is rejected and Ha2 is approved when the magnitude of t count 2.119 exceeds t table 2.014, and the significant magnitude of village apparatus competency on village fund management accountability is 0.040 < 0.05. It appears that Village Management Accountability is positively and significantly influenced by Village Competencies. 3) Ha3 is accepted and H03 is rejected because the calculation value of t (3.399) exceeds t from the table 2.014 and the significance value of implementing information technology on village fund management accountability is 0.001 < 0.05. It can be seen that the use of information technology has a tremendous and beneficial impact on the accountability of village fund management. 4) The significant value of Internal Control System for customer satisfaction was found to be 0.016 < 0.05, and since the magnitude of t 2.501 exceeds the t table of 2.014, H04 is rejected and Ha4 is allowed. This indicates that the Internal Control System has a great influence on customer satisfaction. The results also state that the community and village officials should always improve the Internal Control System in the management of village funds so that it is more helpful in overseeing the compliance of village financial management and reporting. It is expected that village officials will always improve their commitment to the organization to promote a sense of belonging that will help prevent the misuse of village funds for their own personal interests.

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