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Factors Affecting Accountability Village Fund Management

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Abstract---The purpose of this study is to investigate whether or not the accountability of village fund management is affected by factors such as prosocial behaviour, the competency of apparatus, internal control, and external pressure. All of the village fund managers that work for the 13 different village governments located in the Gunungkidul Regency of the Special Region of Yogyakarta make up the sample for this study. Purposive sampling was utilized as the method of choice for data collection in this investigation. According to PERMENDAGRI No. 20 of 2018, the sample for this study consists of 87 people who are authorities in their respective villages and are involved in the management of village money. Quantitative data are used in this investigation for the data type. The research relied on primary data collected through the use of the questionnaire method as its primary source of information. Descriptive statistics, data quality tests, and hypothesis testing are the methods of data analysis that were utilized throughout the course of this study. According to the findings of this study, the accountability of village fund management is greatly impacted by prosocial behaviour, the competency of

apparatus, and external pressure; nevertheless, the effect of internal control on accountability was shown to be insignificant.

Keywords---accountability village, competence apparatus, external pressure, internal control, prosocial behavior.

Introduction

Indonesia is one of the developing countries and is an archipelagic country. The current condition of Indonesia requires a lot of infrastructure development to increase the level of the economy, as has been done by the Indonesian government, namely by building villages to make them more advanced and developing with the potential of the village itself. Villages are groups of people who have territorial boundaries and the power to regulate and manage government affairs, community interests and community goals, origin rights, and or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia based on Law No. 6 of 2014 PERMENDAGRI No. 20 of 2018 concerning village financial management article 2 paragraph 1 states that village finances are managed on a monthly basis. The guiding principles that can be found in PERMENDAGRI No. 20 for the year 2018 (Randa & Tangke, 2015; Kilby, 2006).

In recent years, the issue of accountability and transparency in Indonesia has increasingly attracted public attention. This is due to fiscal decentralization from the central government to local governments, as a consequence of regional autonomy and therefore causing significant changes in budget expenditures for the central government and regional governments (Fauzani et al., 2018). An overview of good financial management, which is carried out in a transparent and accountable manner, besides that it can provide information to users of financial statements about information on results achieved in governance (Dodopo et al., 2017). Regional financial management is a key determinant of success in improving the welfare of the community and the success of development and administration of local government (Sari & Mustanda, 2019). In fact, there are still many regions that do not manage their regional finances properly.

A recent phenomenon is the alleged case of village fund corruption that occurred in the Gunungkidul area. One of them is the issue related to the case of corruption in village funds in Getas Village, which is suspected of causing state losses of up to IDR 1 billion www.timesindonesia.co.id. The Gunungkidul District Attorney's Office (Kejari) has named the treasurer staff of Kalurahan Getas, Playen, a suspect for alleged corruption. Based on the investigation, there are allegations of financial abuse in projects carried out during 2019-2020. This is reinforced by an audit from the Regional Inspectorate which states that there is a potential loss to the State of Rp. 600 million. <https://yogyakarta.bpk.go.id>

Prosocial behavior(prosocial behavior) one of which is altruistic in the form of providing assistance to others, both individually and in organizational groups, this reflects that the Indonesian nation still has characteristics and a helping spirit for others. However, this does not mean that they are completely clean from

the undeserved behavior of a handful of people, there are still those who try to take advantage of situations and conditions for personal or group interests (Hadori, 2014). One of them is in the field of managing village funds, there are still many people involved in managing these village funds who have non-prosocial behavior so that they can have an impact on the community and economic growth in the area. Therefore, one of the behavioral factors of village government officials is helping others without expecting anything in return, which plays an important role in the success of village financial management. Prosocial behavior possessed by village government officials will strengthen the relationship between human resource competence and accountability for managing village funds in the area (Mahayani, 2017).

To achieve accountability in village financial management, of course, it must be supported by good apparatus competence. Competence of good village apparatus is an important part in the process of managing village funds and other government activities where every village apparatus has a high commitment to carry out management as well as possible (Zulkifli et al., 2021). Internal control system is one element of accountability in managing village funds because it is used to obtain correct and reliable information. A good and comprehensive internal control system is an effort to prevent fraud that can lead to corruption (Hasanah et al., 2020). The internal control system has government obligations in line with the principle of respecting the value of money which can foster government responsibility for programs that are already running (Shafira & Utami, 2021).

In realizing transparency and accountability, it is necessary to have the role of internal and external parties. The role of external parties increasingly affects the disclosure of information to the public, thereby putting pressure on village financial managers (Lubis, 2017). This study tries to re-examine accountability in village fund management, what distinguishes this research from previous research is by modifying the variables by adding prosocial behavior variables. The place of research and the research time used are also different from previous studies, the researcher chose Playen District as the research location because of the findings of the issue of corruption in village funds that occurred in one of the villages in the sub-district. The purpose of this study was to examine the effect of prosocial behavior, apparatus competence, organizational commitment, and community participation on village fund management accountability (Blokesch, 2016; Hofreuter et al., 2000).

Literature Review and Hypotheses

Stewardship Theory

Stewardship theory is a description of the condition of managers who are motivated by the main outcome targets, the interests of the organization are not motivated by their personal interests, in other words this theory explains that the government carries out its work to achieve the goals of the interests of its people (Donaldson & Davis, 1990). This theory upholds the common interest to be the basis of a manager's actions. When there is a difference in interests between the principal and the steward, the steward will later try to work together to follow the

suitability of the actions taken by the principal and for the sake of mutual interest can also be used as material for consideration in order to achieve common goals. The implications of this theory can be applied to government accounting research, because government accounting has been prepared to meet the information needs of the relationship between servants and actors (Wickramasinghe & Hopper, 2005; Persson & Prowse, 2017).

Agency and Accountability Theory

According to agency theory, it explains the relationship or contact between the principal and the agent, where the principal is the party who employs the agent to perform tasks for the principal's interest, while the agent is the party that carries out the principal's interest (Scott, 2015). The (agent) in this case is the village fund manager, while the (principal) in this case is the community. To realize accountability, it must be supported by a good financial management and reporting system so that it is relevant and easily understood by stakeholders. Financial reports are very important to be given to the trustee because through the financial statements the trustee can find out whether the organization's financial position is in accordance with the criteria set or not, so as to ensure decisions to support the continuity of an organization (Budiana et al., 2019).

Prosocial Behavior

Prosocial behavior belongs to a broader category of altruism which describes any act of providing assistance or being made to help others, regardless of the reason for the person providing the help. Village government officials have a role to occupy social positions in the community so that they are trusted by the community to manage village finances (Zhang et al., 2007; Feng et al., 2009).

Competence of Apparatus

Based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 108 of 017 concerning Government Competence, Competence is the ability and characteristics possessed by an employee of the State Civil Apparatus, such as knowledge, skills, and behavioral attitudes needed in carrying out the tasks given to him so that they can be carried out professionally, effectively, and efficient. Village officials, in this case acting as human resources in village management, must be able to have competencies that are supported by those who have an accounting education background, often attend education and training, have experience in the financial sector (Aknin et al., 2018; Piff & Robinson, 2017).

External Pressure

External pressures in an organization are government regulations and applicable laws that cause things to happen if they do not comply with these regulations and there must be a strategy or way out to deal with these events. The emergence of pressure or coercion from outside parties is an important role in improving financial reporting (Pradita et al., 2019). According to Sudibyo (2012), external pressures on the transparency process of regional financial conditions are a

number of incentives that arise from outside the organization. The emergence of pressure due to the many interests of various parties in the financial structure of local governments (Mantra, 2017; Astuti et al., 2020).

Internal control

Internal Control System According to Government Regulation NO. 60 of 2008 in Tawaqal & Suparno (2017) explains that the internal control system is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets and compliance with laws and regulations. In addition, the internal control system is defined by the AICPA (American Institute Of Certified Public Accountants) in Putri & Endiana (2020), as the structure of an organization and all organized methods for the purpose of maintaining the security of assets, checking the accuracy and correctness of accounting data, check the accuracy and correctness of accounting data, improve the efficiency of organizational activities and encourage adherence to established policies. The elements of the internal control system are as follows: 1) control environment; 2) risk assessment; 3) control activities; 4) information and communication; and 5) monitoring of internal control.

Prosocial Behavior

Prosocial behavior occurs when there is contact or closeness between individuals. The formal state that a person feels in an organization or community affects a person's generosity towards members who are in a group (Baldassarri & Grossman, 2013). Prosocial behavior is an act of helping others without expecting a reward as a sense of responsibility in socializing with the community (Sears, 1991). Government officials as holders of social positions in the community and can be trusted by the community to manage village finances. Therefore, having prosocial behavior can increase the accountability of village fund management (Mahayani, 2017). Prosocial behavior In theory, it is determined by three factors, namely the situation that is considered an emergency, the feeling factor of the person who wants to provide help which is an aspect of personality, skills, mood, empathy, gender differences, and the factor of the person to be helped which is an aspect of similarity, group membership, interest. , and responsibility in trouble (Hadori, 2014). Research conducted by (Mahayani, 2017). It is known that prosocial behavior has a significant effect on the accountability of village fund management. Based on the research above, it is stated that the hypotheses formulated are:

H1: Prosocial behavior has a significant effect on village fund management accountability

Competence of Apparatus

Competence is a person's ability or capacity to do various tasks in his work, the ability which consists of intellectual and physical ability factors (Robbins, 2007). A village apparatus who is competent in managing village finances can increase

the accountability of the village fund management. On the other hand, if a village official does not have good resource capabilities in carrying out his duties and functions, accountability in managing village funds will not be achieved optimally (Umaira & Adnan, 2019). Village officials must have competent human resources in order to optimally manage village funds. The competence of this village apparatus can be obtained by attending special training in the financial sector or by having an educational background related to finance such as accounting. This experience in the financial sector can support village officials to increase accountability in managing village funds (Ferina & Lubis, 2016). This is in line with research Wafirotn & Septiviasuti (2019); Atiningsih (2019), which states that the competence of the village apparatus and the competence of the village fund management apparatus have an influence on the accountability of village funds. Based on the research above, it is stated that the hypotheses formulated are:

H2: The competence of the apparatus has a significant effect on the accountability of village fund management

Internal Control

Internal control is a method of directing, monitoring, & evaluating organizational resources (Aziiz & Prastiti, 2019). Due to the existence of a control system that is able to have an impact during the internal policy-making process of the village apparatus & can be applied to government accountability, SPI in government is an important factor (Arfiansyah, 2020). According to research Dewi & Julianto (2022); Arfiansyah (2020), mentions that SPI is able to influence accountability in the process of managing village funds. The existence of SPI can instill sufficient confidence in the ability of village officials when managing village funds according to regulations, therefore accountability requirements can be met (Arfiansyah, 2020). da Silva Nugoeira & Jorge (2017), say that the main purpose of control is to ensure that entities carry out activities in an orderly and efficient manner, transactions take place according to procedures, errors can be detected and are able to prepare financial information generated in financial statements to fulfill public accountability obligations. Therefore, if the internal control system runs well, accountability will be carried out, because the existence of internal control helps the implementation of government activities to be more effective when carrying out regional development so that it can anticipate various risks that can hinder the process to achieve regional goals in the welfare of the community. Then the third hypothesis is: Based on the research above states that the formulated hypothesis is:

H3: Internal Control has a significant effect on the accountability of village fund management

External Pressure

The effect of external pressure on village fund management accountability. Research conducted by Pradita et al. (2019), researchers conducted a study of the effect of external pressure on the transparency of financial reporting. The results

of the study indicate that external pressures affect the transparency of financial reporting. The hypotheses formulated in this study are:

H4: External pressure significantly affects village fund management accountability This is a table example

Framework of thinking

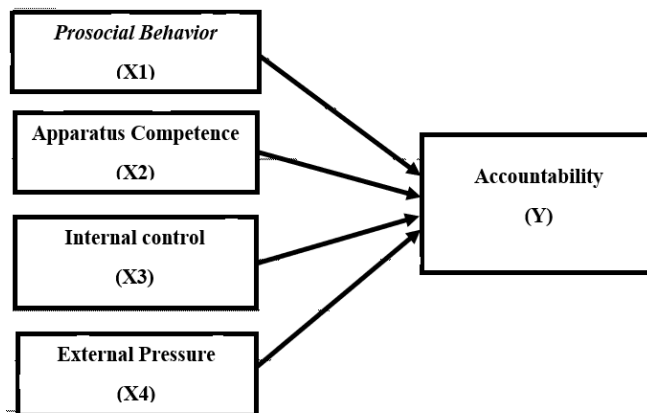


Figure 2.1. Conseptual Framework

Research Methods

The population of this research is all village fund managers from 13 villages located in Gunungkidul Regency, Special Region of Yogyakarta. Sampling in this study using purposive sampling method. The sample criteria used in this study were Village Apparatuses in Playen Subdistrict, Gunung Kidul Regency with consideration of the findings of village fund corruption issues that occurred in one of the villages in the Subdistrict, village officials involved in managing village funds as described in PERMENDAGRI No. 20 of 2018, namely the Village Head, Village Secretary, Head of Finance, Head of Administration and General Affairs, Head of Planning, Head of Government, Head of Welfare, and Head of Services. The sample in this study were 87 respondents from 13 villages located in Playen District, Gunungkidul Regency (Sugiyono, 2009).

The type of data in this study is quantitative data. The source of data used in this study is primary data using the questionnaire method. The data analysis method used in this research are descriptive statistics, data quality test, and hypothesis testing. Accountability measurement is measured using 3 indicators formulated by Nalukenge et al. (2021) namely physical output, financial reporting and record keeping. Measurement of prosocial behavior is measured using 5 indicators Mahayani (2017), namely helping, sharing and donating, cooperation, empathy, and honesty. The measurement of apparatus competence is measured using 3 indicators, namely knowledge (Knowledge), ability (Skill), and attitude (Attitude) (Yasin, 2021). Internal control is measured by the control environment, risk assignment, control activities, information and communication, monitoring. External pressure is measured using indicators formulated by Adebanjo et al.

(2016) namely regulations, community aspirations, Non-Governmental Organizations (NGOs), and demands from related parties.

Results and Discussion

Table 1
Questionnaire Distribution Data

| Information | Amount | Percentage |
|--|--------|------------|
| Questionnaire distributed | 104 | 100% |
| Questionnaire that does not return | 16 | 15% |
| Questionnaire that cannot be processed | 1 | 1% |
| Processable questionnaire | 87 | 84% |

Source: Primary data processed in 2022

The results of the validity test on the variables of prosocial behavior, apparatus competence, internal control and external pressure, and accountability showed that each instrument used had a significance value of 0.000 or less than 0.05. This explains that each instrument on the prosocial behavior variable used is valid because it has a significance level of <0.05 so it can be said that the questions used in this research questionnaire can be understood by the respondents.

Table 2
Reliability Test Results

| Research variable | Cronbach Alpha | Results |
|--------------------------------|----------------|----------|
| <i>Prosocial Behavior</i> (X1) | 0.866 | Reliable |
| Competence of Apparatus (X2) | 0.777 | Reliable |
| Internal Control (X3) | 0.847 | Reliable |
| External Pressure (X4) | 0.903 | Reliable |
| Accountability (Y) | 0.938 | Reliable |

Source: Primary data processed in 2022

Based on the table above, it shows that the prosocial behavior variable has a Cronbach Alpha value of 0.866, the apparatus competence variable has a Cronbach Alpha value of 0.777, the Internal Control variable has a Cronbach Alpha value of 0.847, the external pressure variable has a Cronbach Alpha of 0.903, and the accountability variable has a Cronbach Alpha value of 0.903. Cronbach Alpha is 0.938. It can be concluded that all independent variables, namely prosocial behavior, apparatus competence, internal control, and external pressure, and the dependent variable, namely accountability, have a Cronbach Alpha value of more than 0.70, which means that all variables used are reliable.

Table 3
Multiple Linear Regression Analysis

| Model | B | t | Sig. | Results |
|--------------|-------|-------|-------|---------|
| 1 (Constant) | 4,559 | 1,464 | 0.786 | |

| | | | | | |
|--|-------------------------------|--------|--------|-------|----------|
| | <i>Prosocial Behavior(X1)</i> | 0.377 | 5,202 | 0.000 | Accepted |
| | Competence of Apparatus (X2) | 0.658 | 4,844 | 0.000 | Accepted |
| | Internal Control (X3) | 0.012 | 0.105 | 0.916 | Rejected |
| | External Pressure (X4) | -0.186 | -2.384 | 0.019 | Accepted |
| | F Count 32.521 0.000 | | | | |
| | Adjusted R Square 0.595 | | | | |

Source: Primary data processed in 2022

The Influence of Prosocial Behavior on Village Fund Management Accountability

The results of testing the first hypothesis (H1) show that prosocial behavior affects the accountability of village fund management. The results of the regression test show that the prosocial behavior variable has a beta value of 0.377 and has a t-count value of 5.202 with a significant value of 0.000. The significant value for this variable is 0.000 which is smaller than the significant value of 0.05 so that the first hypothesis (H1) is supported, meaning that prosocial behavior has a significant effect on village fund management accountability. Role theory and quality theory explain that a person's social behavior in a group is the result of the actualization of a role and a job must be done by people who have good skills and behavior so that they can achieve the desired goals (Mahayani, 2017). The Village Government in the District of Playen Gunungkidul has implemented prosocial behavior well. Village government officials in Playen District continue to develop prosocial behavior measures to improve the quality of the village government and increase accountability in managing village funds. The better a village government is in implementing prosocial behavior, the better the village will be in creating accountability for managing its village funds. This research is supported by research Wadi et al. (2020), which states that prosocial behavior has a significant effect on the accountability of village fund management.

The Effect of Competence of the Apparatus on Village Fund Management Accountability

The results of testing the second hypothesis (H2) indicate that the competence of the apparatus affects the accountability of village fund management. The results of the regression test show that the variable of apparatus competence has a beta value of 0.658 and has a t-count value of 4.844 with a significant value of 0.000. The significant value for this variable is 0.000 which is smaller than the significant value of 0.05 so that the second hypothesis (H2) is supported, which means that the competence of the apparatus has a significant effect on the accountability of village fund management. The Village Government in the District of Playen Gunungkidul already has competent human resources in carrying out their duties. It can be seen from the data on the level of education that most of the village apparatus are undergraduate graduates and have the ability in the field of finance. The better the competency capabilities of the village apparatus, the greater the accountability of village fund management. The results of this study support the theory of stewardship, namely where the role and commitment

of the management or village apparatus will be related to the goals to be achieved by an organization. Therefore, the village apparatus will be motivated to carry out their duties properly so that they can ensure whether the accountability of village funds in the village can be accounted for (Mada et al., 2017). This research is supported by research Wafirotn & Septiviasuti (2019); Atiningsih (2019) which states that the competence of the apparatus has a significant effect on the accountability of village fund management.

The Effect of Internal Control on Village Fund Management Accountability

The results of testing the third hypothesis (H3) show that internal control has no effect on the accountability of village fund management. The results of the regression test show that the organizational commitment variable has a beta value of 0.012 and has a t count value of 0.105 with a significant value of 0.916. The significant value in this variable is 0.916 which is greater than the significant value of 0.05 so that the third hypothesis (H3) is not supported, meaning that internal control does not significantly affect the accountability of village fund management. The internal control system has no effect on accountability because the internal control system is only the responsibility of the village government for reporting to the center, so it does not fulfill the purpose of accountability, namely gaining the trust of the public. Whether or not there is control, abuse of public finances will still occur if the authorized official has the urge to abuse his authority, so that the public will not believe that the financial statements issued are accountable. This research is supported by research by Santoso (2016) which states that internal control has no significant effect on accountability.

The Effect of External Pressure on Village Fund Management Accountability

The results of testing the fourth hypothesis (H4) show that external pressure affects the accountability of village fund management. The results of the regression test show that the external pressure variable has a beta value of -0.186 and has a t-count value of -2.384 with a significant value of 0.019. The significant value of this variable is 0.024 which is smaller than the significant value of 0.05 so that the fourth hypothesis (H4) is supported, meaning that external pressure significantly affects the accountability of village fund management. The results of this test are in accordance with the Agency Theory (Jensen & Meckling, 1976). In Agency Theory, the Village Government acts as an agent or implementer and the community acts as a principal or trustee, where within the scope of this organization there are several outside parties who can affect the performance of the village government. Differences in goals can cause a conflict of interest between the agent and the principal. This is what encourages information asymmetry between the two parties (Rahmanti & Daljono, 2013).

The village government in Playen sub-district can manage external pressure well. The existence of external pressure can be a form of supervision of related parties on the performance of the government in order to carry out their obligations in accordance with applicable laws and regulations and become a forum for accommodating community needs. The results of this study are in line with previous research conducted by Lubis (2017), where external pressure affects the transparency of financial reporting. Transparency is a delivery of information in

the context of government accountability to the public or can be referred to as an accountability process.

Conclusion, Limitations and Suggestions

This study aims to examine the effect of prosocial behavior, apparatus competence, organizational commitment, and community participation on the accountability of village fund management. The population in this study were all village fund managers from 13 village governments located in Playen District, Gunungkidul Regency, Special Region of Yogyakarta. Based on the results of research that has been carried out and analyzed in the previous chapter, it can be concluded as follows:

- Prosocial behaviors significantly influence the accountability of village fund management.
- The competence of the apparatus has a significant effect on the accountability of village fund management.
- Internal Control has not a significant effect on the accountability of village fund management.
- External pressure significantly affects the accountability of village fund management.

Based on the research that has been done, the researcher has limitations in conducting this research, namely when taking data in the field due to several factors such as being constrained due to the pandemic which makes researchers only able to use questionnaires, where the questionnaire itself has a weakness, namely the dishonesty of respondents in answering questions. Based on the limitations in the research above, the researcher can provide suggestions for further research. Suggestions for further researchers are to use questionnaires and be accompanied by direct interviews in conducting research, so that respondents' responses can better reflect the actual conditions and can also produce conclusions that are more generalizable.

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