

Determinants of Accountability, Community Participation, and Supervision of Village Financial Management on Village Government Performance in Kulon Progo Regency

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ABSTRACT

Accountability is when the government is responsible for actions that have been taken over a period of time. In addition to Accountability, there is also a need for supervision carried out by the SKPD to minimize irregularities that occur. In addition to Accountability and supervision, community participation is also important to support programs in Dipan village, Wates district, Kulon Progo regency. So, this study aims to examine Accountability, supervision, and community participation in the performance of village governments. This study used quantitative methods with primary data in the form of questionnaires distributed to the Dipan Village Government consisting of the Village Head, Secretary, Village Treasurer, Village Public Service section, planning, welfare section, and community institutions. This study used 3:1 respondent with a saturated sample approach with data analysis techniques using multiple linear regression analysis to analyze hypotheses. The results of the discussion showed that the variables of Accountability, community participation, and supervision of village financial management have a positive effect on the performance of the village government.

Keywords: *Accountability, Community participation, Supervision, Village government performance.*

INTRODUCTION

A village is a legal community unit with territorial boundaries that are authorized to control, be responsible, and take care of the community's own life in managing village finances per Law No. 6 of 2016, which regulates village autonomy. This law was created with the aim to optimize village government and to support the progress of village development by improving the management system and utilization of village funds. Village funds are funds obtained by villages from the State Revenue and Expenditure Budget and transferred through the Regency/City Regional Revenue and Expenditure Budget. It is used to finance government operations, development and community empowerment. The central government began providing additional funds to villages since the village law was enacted. The more funds transferred, the greater the state losses caused by the Distribution of village funds.

Village financial management requires knowledge of accountability in order to prepare financial statements. This is in line with Wijaya and Roni's (2019) research entitled Village Financial Management Practices and the Factors that influence them with the research location in East Cilebut Village, West Java. The results showed that the East Cilebut village government is still studying the village financial management mechanism because there is no training or provision of village government human resources. Proper financial accountability reporting is one way to achieve Accountability. According to (Fransiskus Marlon Reu and Lodovicus Lasdi, 2021), conscious community involvement in the development process is needed to achieve village equity with more participation. Organizational theory is related to this research; namely, the community, as the principal, trusts the government as the controller of village finances. It is believed that communities who are actively and adaptively involved in village government decision-making can help improve the Accountability of village financial management. It is very important for the community to be involved in making and implementing the budget because of the community's aspiration to compile and implement the regional financial budget, especially to meet the needs of the community. Guidance and supervision by the government are Carried

out in two ways, namely direct guidance, and supervision, which stands directly in the field, using reporting in the form of documents and indirectly in the form of reports on the activities carried out. This is supported by research conducted by (Marota Alipudin, A. 2019). The relationship between various steps in village financial management, ranging from planning, implementing, administering, and reporting to a healthy village financial management system, shows a control or supervision system that works well.

(Martahadi, T, 2019) said Accountability and oversight do not have a positive effect on governance. (Ayem, S. & Fitriyaningsih, E, 2022) in this study, community participation did not have a positive effect. According to the case conducted by (Novya Nurul Istiqomah, 2017) In a study entitled Analysis of Accountability, transparency, Community Participation and Supervision of Village Financial Management on Village Government Performance, the variable Accountability of Village Financial Management affects village government performance. This is why researchers are interested in researching "Determinants of Accountability, Community Participation, and Supervision of Village Financial Management on Village Government Performance in Kulon Progo Regency (Case Study of Dipan Village in Kulon Progo Regency)."

METHOD

According to Sugiyono (2004), a sample can be either a portion of the population in terms of its number and features or a small part of the population taken in a certain way to represent it. This study used purposive sampling techniques, which means taking samples based on certain considerations. In sampling, the specific characteristics considered are community institutions at the village, namely RT and RW, and village apparatus responsible for financial management, namely the village head, village secretary, village treasurer, and section head, consisting of at least three people in each village office so that the number of samples that will be used to represent the respondent population is 31 respondents, which consisted of 6 respondents to the village apartment and 25 village community institutions. Data This research is included in quantitative research, which is a field study with minimal intervention. The type of data that will be used in this study is primary data. Primary data is data sourced from respondents' answers to statements related to Accountability, Community Participation, and Supervision of Village Financial Management on the performance of the Village Government in Kulon Progo Regency.

RESULTS AND DISCUSSION

RESULT

Test Classical Assumptions

Table 1. Multicollinearity Test Results

| | Tolerance | VIF |
|------------------------|------------------|------------|
| Akuntabilitas | ,298 | 3,358 |
| Partisipasi Masyarakat | ,152 | 6,580 |
| Pengawasan | ,203 | 4,936 |

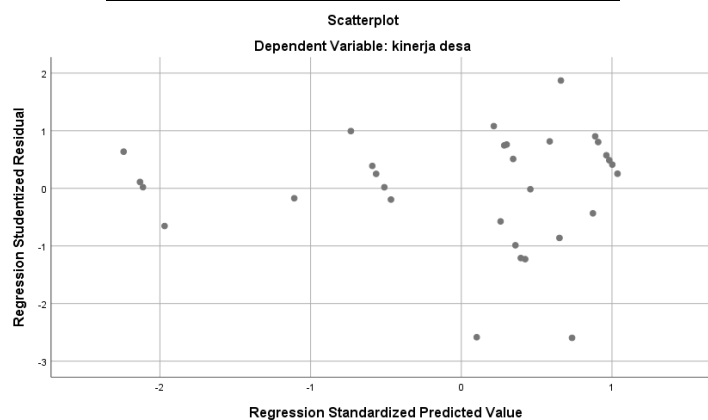


Figure 1. Heterokedastistas Test Results

Table 2. Normality Test Results

| | | |
|------------------------|----------------|-------------------|
| N | | 31 |
| Normal | Mean | ,0000000 |
| | Std. Deviation | ,71326978 |
| Differences | Absolute | ,141 |
| | Positive | ,115 |
| | Negative | -,141 |
| Test Statistic | | ,141 |
| Asymp. Sig. (2-tailed) | | ,121 ^c |

VIF Variable community participation $6.580 < 10$ and tolerance value $0.152 > 0.1$, then the data does not occur Multicollinearity and VIF Variable Supervisory value $4.936 < 10$ and tolerance value $0.203 > 0.1$ then the result is multicollinearity does not occur. The result if a significant level of $>0,05$ or $0,121$ is greater $>$ Than $0,05$. Then it is said that the variable-variable is normal.

Hypothesis Testing

Accountability (H1)

It is known that the results of the accountability sign value (H1) of $0.002 < 0.05$ show a significant impact between accountability variables on village government performance variables in managing village finances. By considering the results of statistical calculations for the Accountability variable, a t value of $3.444 > 2.048$ was obtained, so there is an influence between Accountability and the performance of the village government.

Community requirements (H2)

It is known that the results of the sign value of community participation $0.022 < 0.05$ illustrate the existence of community participation variables that affect the variable performance of the village government in managing village finances. By considering the results of statistical calculations carried out for the variable of community participation, t values of $2,440 > 2,048$ were obtained; there is an influence between community participation and the performance of the village government in managing village finances.

Supervision (H3)

It is known that the results of the supervisory sign value of $0.000 < 0.05$ illustrate the influence of accountability variables on village government performance variables in managing village finances. The value generated from the statistical calculation of the supervisory variable obtained t $5.169 > 2.048$ then, there is an influence between supervision on the performance of the village government in village financial management.

The sign value is $0.000 < 0.05$, and the F value is $172.354 > 3.34$, so in this simultaneous test, it can be concluded that there are influential variables: Accountability, Community Participation, and Supervision of Government Performance. The R Square value of 0.950 or 95.0% shows that there is a simultaneous influence between variables Y, X_1 , and X_2 of 95.0% , and the remaining 5.0% is influenced by other variables.

Table 3. Parsial Test Result (t)

| Model | | B | Std. Error | Beta | t | Sig. |
|-------|------------------------|------|------------|------|-------|------|
| 1 | (Constant) | ,591 | ,990 | | ,597 | ,555 |
| | Akuntabilitas | ,231 | ,067 | ,271 | 3,444 | ,002 |
| | Partisipasi Masyarakat | ,170 | ,070 | ,268 | 2,440 | ,022 |
| | Pengawasan | ,772 | ,149 | ,492 | 5,169 | ,000 |

Table 4. Simultaneous Test

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|---------|-------------------|
| | Regression | 292,286 | 3 | 97,429 | 172,354 | ,000 ^b |
| | Residual | 15,263 | 27 | ,565 | | |
| | Total | 307,548 | 30 | | | |

Table 5. Determinant Coefficient Test (R2)

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,975 ^a | ,950 | ,945 | ,75185 |

Table 6. Multiple Linear Regression Results

| Model | | B | Std. Error | Beta | t | Sig. |
|-------|------------------------|------|------------|------|-------|------|
| 1 | (Constant) | ,591 | ,990 | | ,597 | ,555 |
| | Akuntabilitas | ,231 | ,067 | ,271 | 3,444 | ,002 |
| | Partisipasi Masyarakat | ,170 | ,070 | ,268 | 2,440 | ,022 |
| | Pengawasan | ,772 | ,149 | ,492 | 5,169 | ,000 |

$$Y = 0,591 + 0,231X_1 + 0,170X_2 + 0,772X_3$$

a. Max coefficient (b1) = 0.591

A value of 0.591 is a constant or the state of government performance variables that have not been influenced by other variables, namely Accountability, community participation, and supervision variables. If an independent variable does not exist, then loyalty does not change.

b. The meaning of the coefficient (b1) = 0.231

The value of the accountability coefficient of 0.231 shows that the Accountability variable has a positive influence on government performance, which means that every increase in 1 accountability variable will affect government performance by 0.231.

c. The meaning of the coefficient (b1) = 0.170

The value of the community participation coefficient of 0.170 shows that the variety of community participation has a positive influence on government performance, which means that every increase in 1 variable of public participation will affect government performance by 0.231.

d. The meaning of the coefficient (b1) = 0.772

The value of the Supervision coefficient of 0.772 shows that the Supervision variable has a positive influence on government performance, which means that every increase in 1 variable of public participation will affect government performance by 0.770.

e. The value of e is the standard error (error rate) in the study, which is 5%.

DISCUSSION

Accountability Relationship to Village Government Performance

The first hypothesis of this study states that Accountability increases village government performance significantly with an accountability sign value of $0.002 < 0.05$. This illustrates the significant influence between accountability variables on village government performance variables so that the first hypothesis is accepted. Based on the results of statistical calculations for the Accountability variable, t values of $3.444 > 2.048$ were obtained, so there is an influence between Accountability and village government performance. So, this hypothesis states that there is a relationship between Accountability and acceptable village government performance. The results of the regression test show that the greater the Accountability of village governments in village financial management, the better their performance will be. High Accountability is expected to increase public trust in village government, especially in terms of improving development and empowerment in the village environment. Accountability can also improve village government bureaucracy and reduce irregularities. The results of this study are in line with research (Novya Nurul Istiqomah, 2017) Saying that the variable Accountability of village financial management has a positive effect on village government performance, which means Accountability can be a source of financial information for the community and measure the extent of village government performance.

The Relationship of Community Participation to Village Government Performance

It is known that the results of the community participation sign value of $0.022 < 0.05$ illustrate the existence of community participation variables affecting the variable performance of the village government in managing village finances. Based on the results of statistical calculations for community participation variables, t values of $2,440 > 2,048$ were obtained, so there is an influence between community participation and the performance of village governments in managing village finances. States that community participation has a positive effect on the management of village funds received. This means that the higher the level of community participation, the more accountable the management of village funds. Because the higher the community in Dipan village, Wates District who are involved in it. So the higher their sense of responsibility to carry out the decisions that have been made. This research is in line with research (Anam Masruhin, 2019), which states that community participation has a positive influence on the management of village funds received. This means that the higher the participation, the higher the number of individuals involved in it. The higher the involvement of these individuals, the

higher their sense of responsibility to implement the decisions that have been produced and the better development will be in the future.

Supervision Relationship to Village Government Performance

According to this study, staffing has a significant impact on village government performance, with supervisory mark values of $0.000 < 0.05$, which shows that there is an impact between accountability variables and village government performance variables in village financial management. Based on the results of statistical calculations for the supervisory variable, a t value of 5.169 is greater than 2.048, which indicates that there is an impact between the supervisory variable and the government performance variable; therefore, the fourth hypothesis is accepted. The results of the regression test show that there is a relationship between the performance of the village government and supervision. The more supervision the village government gives to village financial management, the better the performance. The results of the above research are in accordance with the research of Muhammad Farid Ma'ruf et al. (2021), who said that Accountability, transparency, and supervision of regional financial management have a positive effect on village financial management. Guidance and supervision by the district government are Carried out in two ways, namely direct coaching and supervision, which stands directly in the field, using reporting in the form of documents and indirectly in the form of reports on activities that are Implemented.

Conclusion

Based on the results of the analysis above, the researcher concluded the results of his research as follows:

- a. There is a positive influence between Accountability and village government performance. Thus, the hypothesis that there is a relationship between Accountability and village government performance is accepted. The results of the regression test show that the greater the Accountability of village governments in village financial management, the better their performance will be.
- b. There is a positive influence between community participation and the performance of the village government in managing village finances. Stating that community participation has a positive effect on the management of village funds received. This means that the higher the level of community participation, the more accountable the management of village funds. Because the higher the community in Dipan village, Wates District who are involved in it. So the higher their sense of responsibility to carry out the decisions that have been made.
- c. There is a positive influence between the supervision of village government performance and village financial management. So, the fourth hypothesis is accepted. The results of the regression test show the relationship between supervision and village government performance. The greater the value of village government supervision in village financial management, the more performance is produced by the village government.

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