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Published: 2024-06-07

Articles



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Irene Alena Iqbal, Chyler Chabib, Supriyo, Supriyo

[Abstract view](#) [LL](#) [PDF Download](#) [All](#)

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- [Author Guidelines](#)
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Indah Pujiarti, Herlina, Alfa Rezki, Nurjannah, Sabina, Muhammad Arif

Abstract view: 19, pdf Download: 27



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M. Wildan Alfarizi, Kasmanto Rinaldi

Abstract view: 8, pdf Download: 4



Women in SDGs 5: An Analysis of Ex-Migrants in Indonesia
Cory Vidiati, Dini Selasi, Lathifaturahmah, Diana Farid, Ahmad Munajim

Abstract view: 15, pdf Download: 18



Determinants Of Accountability for Village Funds Management to Achieve Good Governance
Ingrid Permatasari, Hermawan, Siska

Abstract view: 8, pdf Download: 11



Determinant Factors Of Environmental Accounting, Empirical Studies On Manufacturing Industries Listed On The Indonesia Stock Exchange
Stevanus Antoni R, Febriana Eka Safitri, Siska

Abstract view: 8, pdf Download: 19



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Determinants Of Accountability for Village Fund Management to Achieve Good Governance

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Abstract:

This research aims to determine and analyze both partially and simultaneously determinants of accountability for village fund management to achieve good governance in Bagan Sinembah Raya District. This research is empirical research using quantitative methods. The object of research is the village apparatus in Bagan Sinembah Raya subdistrict with a total sampling method sample selection totaling 108 village officials. The data source used is primary data. The data collection method used is by using a questionnaire. Data analysis was carried out using multiple linear regression analysis techniques. The results of this research prove that both partially and simultaneously the competence of the village apparatus, information technology utilization and the government's internal control system affect the accountability of village fund management.

Keywords: *apparatus competence; information technology utilization; internal control system; village fund management.*

[The word limit for the submission is 6000-10000 words (including of footnotes and abstract)]

I. Introduction

The development of the public sector in Indonesia today is marked by the strengthening demands for accountability for public institutions, both at the central level and at the regional level. In the context of government organizations, public accountability is the obligation of agents (government) to manage resources, report and disclose everything activities and activities

which relates to the use of public resources for mandate givers (mahmudi, 2013). Principles in government accounting such as accountability and transparency in public financial management are not only a form of obligation for the central government, but also for regions such as villages.

The village is a government organizational unit that deals directly with the community with all backgrounds and benefits

needs have a very strategic role. Because the progress of a country is basically determined by the progress of villages, because there is no developed country without a developed province, no developed province without a developed district, and no developed district without a developed village.

Accountability for village fund management can be influenced by human resource factors, because quality financial reports cannot be realized without the involvement of human resources (Sedarmayanti, 2017).

It is hoped that the use of information technology will make it easier for villages to receive village fund transfers responsible for management finance. Furthermore, the internal control system according to government regulation no. 60 of 2008 is an integral process of 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, security of state assets, and compliance with legal regulations. -invitation.

In relation to village funds, especially regarding accountability in managing village funds, an interesting phenomenon occurred in Bagan Sinembah Raya District, Rokan downstream Regency. The following are details of the allocation of village funds owned by villages in Bagan Sinembah Raya District, Rokan Hilir Regency, Riau Province.

Table 1.1

Allocation of Village Funds in Bagan District Sinembah Raya 2021 Fiscal Year

Village	ADD Budget Realized	ADD Absorption%	
Prosperous Jaya	766.379.473	469.333.333	61%
Bagan Sinembah West	1.057.285.680	449.333.333	42%
Bagan Sinembah	1.107.243.187	894.205.254	81%

Bagan Sinembah East	964.031.457	419.833.333	44%
Five Mukti	475.612.008	245.333.333	52%
Hope Prosperous	884.909.924	430.833.333	49%
Hope Prosperous South	622.354.713	410.333.333	66%
Snakefruit	742.655.034	398.333.333	54%
Bagan Sinembah North	916.655.367	439.333.333	48%
Rate-rate			55%

Source: Bagan Sinembah Raya Village Office, 2023

The table above shows that the Bagan Sinembah Raya sub-district receives quite a large allocation of village funds but the absorption of village funds is still relatively low. Allocation of village funds is useful for financing infrastructure development, community economy, and improving social welfare in villages. The low uptake of village fund allocations was triggered by the change from the old application to a new application for managing village finances developed by the Financial and Development Monitoring Agency (BPKB).

The financial system used by the government in managing village funds is the village financial system software (Siskeudes). However, village officials still find it difficult to operate Siskeudes because they were not provided with prior training.

Transparency in fund management in Bagan Sinembah Raya District is not yet optimal because only a few villages announce budget information and the realization of village funds. usage

II. Legal Materials and Methods

1. Agency Theory (*Agency Theory*)

Basically, public sector organizations are built on the basis of agency theory. Mardiasmo (2022) explains that the meaning of accountability is the obligation of the trustee (government) to provide accountability for presenting, reporting and disclosing all activities and

activities that are the responsibility of the party giving the trust (the community) who has the right to ask for that responsibility.

Mardiasmo's opinion regarding accountability in the context of the public sector means that in regional government management there is an agency relationship (agency theory) between the community as *principal* and the government as *agent*.

In this case, with the management of village funds by the village government (*agent*), according to the principle of *good* they are responsible to the government which has made Law number 6 of 2014 concerning villages and become an extension of the village community (*principal*) as a trustee in carrying out development and development tasks. village government.

Accountability is the complete control of the apparatus over everything that has been done in a government, so that the role of the government as an agent becomes important in holding the government accountable to the principal or people for its performance.

2. Accountability Theory

Accountability means supervision by creating supervision through the distribution of power in various government institutions, thereby reducing the accumulation of power while creating conditions for mutual supervision.

The Liang Gie (2001) states that accountability is the awareness of a public interest manager to carry out his duties as well as possible without obeying the witness of other parties who are accountable. The difference between responsibility and accountability is that responsibility in the context of accountability is directed by a target public interest manager towards other parties, while responsibility in the context of accountability is aimed at

by a manager of public interests to himself.

3. Development Theory Village

community development is carried out based on three principles (Zamhariri, 2008), namely:

- a. The principle of integral development is balanced development seen from the aspects or elements of society from all development sectors.
- b. Own strength means that every business must be based on the strength or ability of the community itself, of course you don't have to expect help from the government.
- c. The principle of collective seining means that development efforts must be carried out in areas or sectors that are truly felt to be a need for the community concerned.

Good Government Governance

According to Mardiasmo (2018:23) reveal that Good Governance is the implementation of management in a solid and responsible development that is in line with the principles of democracy and efficient markets. According to Sedarmayanti (2014:5) the following is an explanation of the principles of *Good Government Governance*:

from

- a. *Participation* means that everyone must have equal voting rights in the decision-making process.
- b. Transparency means *that* information must be freely accessible and must be provided adequately.
- c. Accountability means that decision makers in service sector organizations and citizens are accountable to the public.

Village Autonomy

In Government Regulation no. 72 Years 2005 Article 7 letter b provides an overview of village autonomy in a broad, real,

responsibility, and government affairs that fall under the authority of the district/city are handed over to the village.

According to Government Regulation no. 25 years 2000, broad autonomy authority is regional freedom to organize government which includes authority in all areas of government, except authority in the fields of foreign policy, defense and security, justice, monetary and fiscal affairs, religion, and authority in other fields.

The issuance of Law no. 22 of 1999 which was then perfected with the issuance of Law no. 32 of 2004 concerning regional government provides a strong foundation for villages in realizing "*Community Development*"

Where the village is no longer an administrative or regional subordinate level but instead is an "*independent community*", namely that the village and community have the right to speak in the interests of their own community.

Village government

Villages have the authority as stated in Government Regulation no. 72 of 2005 concerning villages, namely:

- a. Carrying out government affairs already exists based on the village's original rights.
- b. Carrying out government affairs that fall under the authority of the district or city and the regulation is handed over to the village, namely government affairs that can directly improve community services.
- c. Assistance tasks from the government, provincial government, and district or city government.
- d. Other government affairs which by law are handed over to the village.

Village Fund

Based on Government Regulation no. 60

In 2014, village funds are funds sourced from the Revenue and Budget State expenditure intended for villages

which is transferred through the District or City Regional Revenue and Expenditure Budget and is used to finance government administration, development implementation, community development and community empowerment.

Accountability for Village Fund Management

The principle of accountability in government governance is a principle that ensures that the government is responsible for a series of programs under it.

Government accountability in countries that adhere to democracy is actually inseparable from the basic principle of democracy, namely that sovereignty is in the hands of the people. A democratic government carries out and regulates the lives of the people in a country by issuing a number of regulations and taking and using public financial resources.

So the government is obliged to provide accountability for all activities to the community.

Village Apartment Competency

Village apparatus competency is the ability and characteristics possessed by a village apparatus in the form of knowledge, skills and behavioral attitudes required in carrying out their official duties, so that the apparatus can carry out their duties professionally, effectively and efficiently.

Quality government officials are a benchmark that can be used as a benchmark or comparison in order to know the resources they have and can be used as a basis for determining the personal quality of village officials.

Utilization of Information Technology

Utilization of information technology is the benefit expected by information system users in carrying out their duties or behavior in using technology when doing work.

The measurement is based on utilization intensity, utilization frequency and quantity

application or software used.

Utilizing appropriate technology and supported by the expertise of the personnel who operate it can improve the performance of government agencies.

Internal Control System

The Government Internal Control System (SPIP) is an internal control system that is implemented comprehensively within the central government and regional governments.

Internal control is designed to provide assurance that organizational objectives will be achieved through operational efficiency and effectiveness, presentation of reliable financial reports, and compliance with applicable laws and regulations as stated in the definition of control according to COSO (*Committee of Sponsoring Organizations Treadway Commission*).).

The Influence of Village Apparatus Competence on Fund Management Accountability Village

Theoretically, accountability in village fund management can be influenced by human resource factors, because quality financial reports cannot be realized without the involvement of human resources (Sedarmayanti, 2017). The influence of village apparatus competence on accountability in managing village funds is one of the crucial aspects in ensuring the success of development programs at the village level. Competency of village officials includes understanding of regulations and skills

management, as well as technical skills needed in managing village funds. When village officials have adequate competence, they are able to plan, implement and supervise the use of village funds more efficiently and effectively.

H1: The competence of village officials influences the accountability of village fund management.

The Influence of Information Technology Utilization on Fund Management Accountability Village

Utilization of information technology can help speed up reporting and facilitate supervision because information will be generated in *real time*. Maharani (2021) stated that good use of information technology can generally have a positive impact on local government financial management.

The use of information technology has become an important catalyst in increasing accountability in village fund management. Information technology enables transparency, speed and accuracy in financial reporting and monitoring the use of village funds.

With information technology, accountability in village fund management can be increased significantly, making the fund management process more transparent, efficient and accurate. This not only helps in maintaining the integrity and sustainability of development programs at the village level, but also builds the trust of the community and related parties in the appropriate use of village funds.

H2: The use of technology influences information the accountability of village fund management.

The Influence of the Government's Internal Control System on the Accountability of Village Fund Management

The Government's Internal Control System has a significant influence on accountability in the management of village funds.

The internal control system is a framework designed to ensure efficiency, effectiveness and compliance with regulations and policies in the use of village funds. The internal control system helps in monitoring every stage of village fund use, from planning, implementation, to reporting.

With a strong internal control system, accountability in managing village funds

increase. Therefore, proper implementation and maintenance of an effective internal control system is very important in ensuring accountability for good management of village funds.

H3: The government control system internal influences the accountability of village fund management.

The Influence of Village Apparatus Competence, Use of Information Technology and the Government's Internal Control System on Accountability in Village Fund Management.

Accountability for village fund management can be improved in various ways, one of which is by increasing the competence of village officials, the use of information technology and the government's internal control system (SPIP).

High competency of village officials can increase accountability in managing village funds. Competent village officials have sufficient knowledge and skills to carry out their duties and functions effectively and efficiently. Competent village officials are also better able to understand and apply laws and regulations related to village fund management.

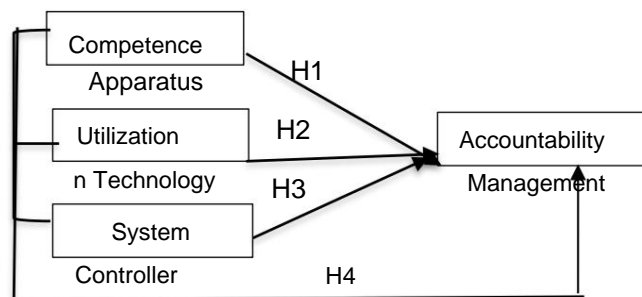
Optimal use of information technology can increase accountability in village fund management. Information technology can help village officials to manage village funds more efficiently, effectively and transparently.

Information technology can also help village officials to increase community participation in managing village funds. An effective SPIP can increase accountability in village fund management. SPIP can help village officials to prevent and detect irregularities in the management of village funds. SPIP can also help village officials to increase transparency and accountability in village fund management. Based on this description, the hypothesis formulated is as follows:

H4: Competence of village officials, use of information technology and systems

The government's internal control simultaneously influences the accountability of village fund management.

Figure 2.1
Research Model



Research Method

This research is empirical research using quantitative methods.

This research was conducted in 9 villages/districts in Bagan Sinembah Raya District, Rokan Hilir Regency, Riau Province. The variables used in this research consist of a dependent variable and an independent variable.

The independent variables in this research are the competence of village officials (X1), the use of information technology (X2) and the government's internal control system (X3). Meanwhile, the dependent variable in this research is accountability in managing village funds (Y).

The population in this study was all village government officials in 9 villages/districts in Bagan Sinembah Raya District. There are 12 village officials in each village, so from the 9 villages used as research objects, the total population for this study is 108 people. In this research, the data source used is primary data. Primary data was obtained from the results of a questionnaire distributed to 108 respondents. The data collection method used was a questionnaire. Questionnaires were given to village officials who were the research sample to obtain the necessary data.

Data quality testing in this research uses validity and reliability tests. Validity test is used to measure validity or

whether a questionnaire is valid or not. Validity testing was carried out using SPSS (*Statistical Package for Social Science*) version 25.

Reliability testing is a test of how well an instrument is developed to measure a particular concept that you want to measure (Sekaran, 2017). This test was carried out using the *Cronbach alpha* coefficient with the help of the SPSS (*Statistical Package for Social Science*) version 25 program.

The research methods used are classical assumption tests, descriptive statistics, and multiple linear regression analysis tests, with the following equation:

$$= + 1 1 + 2 2 + 3 3 +$$

Meanwhile, in hypothesis testing, the individual parameter significance test (T test), the F statistical test, and the determinant coefficient (R²) are used.

III. Result and Discussion

Research data

In this research, the data collection method used is primary data through the use of questionnaires distributed directly by researchers to respondents.

The respondents in this research were village officials in Bagan Sinembah Raya District.

The population that is the focus of this research is village officials in Bagan Sinembah Raya District.

Table 4.2

Questionnaire Return Details

No	Information	Amount
1.	Number of Samples	108
2.	Distributed questionnaires	108
3.	Unreturned questionnaires 27	
4.	Returned questionnaire	81
5.	Processable questionnaire	81
Respon rate = $81/108 \times 100\%$		75%
Usable respon rate = $81/81 \times 100\%$		100%
Data obtained		81

Source: Data processed

Respondent Description

Respondent descriptions have important benefits in providing information about the characteristics and profiles of individuals or groups who are the subjects of research.

Table 4.3

Respondent Demographics Based on Age

Age	Frequency	Percentage (%)
Less than 25 years old	12	15%
26 to 35 years old	24	30%
36 to 55 years old	38	47%
more than 55 years	7	9%
Total	81	100%

Source: Data processed

Based on Table 4.2, it can be concluded that of the 81 respondents, the majority of respondents were in the age range of 36 to 55 years. These findings indicate that the majority of respondents are in the mature and productive age group, so it can be concluded that they may have a more mature level of understanding and are able to provide weighted responses to the statement items in the framework of this research.

Respondents based on gender obtained through the questionnaire were grouped into two categories. Details of the number of respondents in each category describe the proportion level as follows:

Table 4.4

Respondent Demographics Based on Gender

Gender	Frequency	Percentage (%)
Man	47	58%
Woman	34	42%
Total	81	100%

Source: Data processed

Based on table 4.3, it shows that there are more male respondents than female. These findings reflect balanced representation and include both genders, providing a more comprehensive picture of the population that was the subject of the research.

Respondents based on the level of education obtained by the questionnaire were grouped into five categories. The respondents obtained in detail had the following proportions:

Table 4.5

Respondent Demographics Based on Education Level

Last education:	Frequency	Percentage (%)
SMA	34	42%
D3	25	31%
S1	13	16%

S2	4	5%
Other	5	6%
Total	81	100%

Source: Data processed

Based on table 4.4, it shows that the highest level of education of respondents is high school, namely 34 people with a percentage of 42%. This means that respondents have a good educational background, which shows their ability to understand the concept of accountability in village financial management.

Respondents based on positions obtained through the questionnaire were grouped into ten categories. Respondents were obtained in detail through the following proportion levels:

Table 4.6

Demographics of Respondents Based on Department

Department	Frequency	Percentage (%)
Village head		11%
village secretary	7	9%
Finance	9	11%
Planning Head	6	7%
Kaur Tata Usaha	8	10%
Head of Government Secretary	8	10%
Head of Welfare	5	6%
Head of Services	8	10%
Village Office Staff	18	22%
Other	3	4%
Total	81	100%

Source: Data processed

Based on table 4.5, it shows that the Village Head, Village Secretary, Head of Finance, Head of Planning, Head of Administration, Head of Government Secretary, Head of Welfare and Head of Services are 60 people with a percentage of 74%. This means that the majority of respondents are people who are directly involved and responsible for managing village funds.

Descriptive statistics

Table 4.7

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Competence Village Apparatus (X1)	81	2,38	4,63		3,8931 ,49552
Utilization Technology Information (X2)	81	2,25	4,75		3,7689 ,60353
System Control Internal (X3)	81	2,60	4,70		3,9160 ,49635
Accountability Management Dana Desa (Y)	81	2,10	4,70		3,8383 ,63866
Valid(listwise)	N	81			

Sumber: Output SPSS

In Table 4.6 presented above, for the Village Apparatus Competency variable, the minimum value recorded is 2.38, the maximum value is 4.63, the average value (mean) is 3.89, and the standard deviation is 0.496. This indicates good data spread or low deviation. The mean reaching 3.89 indicates that respondents have a positive perception of the competence of the village apparatus being run.

For the Information Technology Utilization variable, there is a minimum value of 2.25, a maximum value of 4.75, an average (mean) value of 3.77, and a standard deviation of 0.604.

The mean of 3.77 indicates that respondents have a positive perception of the use of information technology.

For the Government Internal Control System variable, there is a minimum value of 2.60, a maximum value of 4.70, an average value of 3.92, and a standard deviation of 0.496.

The mean of 3.92 indicates that respondents have a positive perception of the government's internal control system.

In the Village Fund Management Accountability variable, there is a minimum value of 2.10, a maximum value of 4.70, an average value (mean) of 3.84, and a standard deviation of 0.639. The mean of 3.84 indicates that respondents have a positive perception of the accountability of village fund management.

Table 4.8

Frequency Table of Respondents' Answers

Variable	SS (%)	S (%)	N (%)	TS (%)	STS (%)	all (%)
Apparatus Competence Village	25,2	44,6	25,6	3,4	1,2	100
Utilization Information Technology	18,1	53,7	17,3	8,8	2,2	100
Control System Internal Government	15,4	65,8	13,8	4,8	0,1	100
Accountability Fund Management Village	14,7	63,6	14,1	6,2	1,5	100

Source: Data processed

It can be concluded that respondents generally have a positive perception of Village Apparatus Competence, Use of Information Technology and the Government's Internal Control System. This shows that respondents believe that these aspects have been implemented well in the observed context.

Table 4.11

Validity Test Results of Internal Control System Variables
Government

Variable	Item Statement	r count	r table 5%	Status
		N = 81	Df = N = 81	
System Control Internal Government (X3)	1	0,705	0,2185	Valid
	2	0,549	0,2185	Valid
	3	0,794	0,2185	Valid
	4	0,650	0,2185	Valid
	5	0,779	0,2185	Valid
	6	0,755	0,2185	Valid
	7	0,729	0,2185	Valid
	8	0,828	0,2185	Valid
	9	0,619	0,2185	Valid
	10	0,811	0,2185	Valid

Sumber: Output SPSS

Based on the information contained in Table 4.10, it can be seen that each statement item in the Government Internal Control System variable shows a calculated r value that is greater than the r value of *the product moment* table at a significance level of 5% (0.05) with degrees of freedom (df) of 81, which yields a figure of 0.2185. By comparing these values, it can be concluded that the statement items in the Government Internal Control System variable can be categorized as "valid".

Table 4.12

Validity Test Results of Village Fund Management Accountability Variables

Variable	Statement Items	r count	r table N = 5%	Status
		81 Df = N = 81	N = 81	
Accountability Management Dana Desa (Y)		0,906	0,2185	Valid
	1	0,861	0,2185	Valid
	2	0,779	0,2185	Valid
	3,4	0,620	0,2185	Valid
	5	0,685	0,2185	Valid
	6	0,791	0,2185	Valid
	7	0,779	0,2185	Valid
	8	0,879	0,2185	Valid
	9	0,856	0,2185	Valid
	10	0,855	0,2185	Valid

Sumber: Output SPSS

Based on the information contained in Table 4.11, it can be seen that each statement item in the Village Fund Management Accountability variable shows a calculated r value that is greater than the r value of *the product moment* table at a significance level of 5% (0.05) with degrees of freedom (df) of 81, which yields a figure of 0.2185. By comparing these values, it can be concluded that the statement items in the Village Fund Management Accountability variable can be categorized as "valid".

Data Quality Testing

In this research, data quality testing was carried out using validity tests and reliability tests.

Validity test

Table 4.9

Validity Test Results for Village Apparatus Competency Variables

Variable	Item Statement	calculate r	table	5% r	Status
		N = 81	Df = N = 81	N = 81	
Competence Apparatus Village (X1)	1	0,864	0,2185	0,793	Valid
	2	0,2185	0,760	0,2185	Valid
	3	0,342	0,2185	0,422	Valid
	4	0,2185	0,349	0,2185	Valid
	5	0,489	0,2185	0,633	Valid
	6	0,2185			Valid
	7				Valid
	8				Valid

Sumber: Output SPSS

Based on the information contained in Table 4.8, it can be seen that each statement item in the Village Apparatus Competency variable shows a calculated r value that is greater than the r value of *the product moment* table at a significance level of 5% (0.05) with a degree of freedom (df) of 81, which yields a figure of 0.2185.

By comparing these values, it can be concluded that the statement items in the Village Apparatus Competency variable can be categorized as "valid".

Table 4.10

Validity Test Results for Information Technology Utilization Variables

Variable	Item Statement	calculate r	table	5% r	Status
		N = 81	Df = N = 81	N = 81	
Utilization Technology Information (X2)		0,675	0,2185		Valid
	1	0,592	0,2185		Valid
	2,3	0,640	0,2185		Valid
	4	0,771	0,2185		Valid
	5	0,778	0,2185		Valid
	6	0,755	0,2185		Valid
	7	0,758	0,2185		Valid
	8	0,787	0,2185		Valid

Based on the information contained in Table 4.9, it can be seen that each statement item in the Information Technology Utilization variable shows a calculated r value that is greater than the r value of *the product moment* table at a significance level of 5% (0.05) with a degree of freedom (df) of 81, which yields a figure of 0.2185. By comparing these values, it can be concluded that the statement items in the Information Technology Utilization variable can be categorized as "valid".

Reliability Test

Table 4.13
Variable Reliability

Variable	Item Statement	r count	r table 5%	Status
		N = 81	Df = N = 81	
Accountability Management Village Fund (AND)	1	0,906	0,2185	Valid
	2	0,861	0,2185	Valid
	3	0,779	0,2185	Valid
	4	0,620	0,2185	Valid
	5	0,685	0,2185	Valid
	6	0,791	0,2185	Valid
	7	0,779	0,2185	Valid
	8	0,879	0,2185	Valid
	9	0,856	0,2185	Valid
	10	0,855	0,2185	Valid

Sumber: Output SPSS

From the data contained in Table 4.12, it can be observed that the results of reliability analysis using *Cronbach's alpha* show that the *alpha* value for all research variables is above 0.6. This shows that all variables can be categorized as reliable or reliable in the measurements carried out.

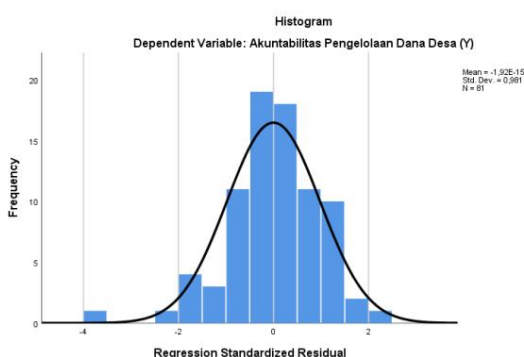
Classic assumption test

Testing of classical assumptions in this research includes the normality test to test the existence of a normal distribution in the data using the histogram method, normal PP Plot test, and *Kolmogorov-Smirnov test*. Apart from that, a multicollinearity test was also carried out using *Tolerance* and *VIF (Variance Inflation Factor)* value analysis to test for multicollinearity problems between variables, as well as a heteroscedasticity test using *Scatterplot*.

for existence identify heteroscedasticity in data.

Normality test

Figure 4.2



Based on Figure 4.1, the histogram shows a symmetrical shape and is similar to a normal curve, which indicates that the data has a tendency to follow a normal distribution.

Figure 4.3

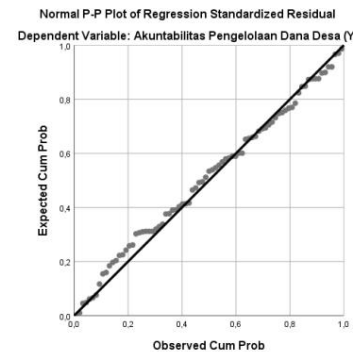


Figure 4.2 also shows that the data in this study has a distribution that is close to a normal distribution, because the data points are located close to the diagonal line on the Probability-Plot. Therefore, it can be concluded that the data distribution tends to be normal.

Table 4.14

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		81
Normal Parameters a,b	Mean	,0000000
	Std. Deviation	,25959312
Most Extreme Differences Absolute		,077
	Positive	,041
	Negative	-,077
Test Statistic		,077
Asymp. Sig. (2-tailed) a.		,200c,d

Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Sumber: Output SPSS

Based on the Kolmogorov-Smirnov test results contained in Table 4.13, a significance value of 0.200 was obtained, which is greater than the significance level set at 0.05. This shows that the residual value meets the normal distribution assumption.

Multicollinearity Test

The multicollinearity test is used to evaluate whether there are deviations from the classical assumption of multicollinearity in the regression model. In a good regression model, there should be no significant correlation between independent variables. To detect multicollinearity, the $\sqrt{\text{VIF}}$ (*Variance*) value can be used

Inflation Factor). A regression model is said to be free from multicollinearity problems if the VIF value is less than 10 and the *Tolerance* value is greater than 0.10

Table 4.15
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 Village Apparatus Competency (X1)	,417	2,400
Utilization of Information Technology (X2)	,187	5,361
Internal Control System (X3)	,300	3,329

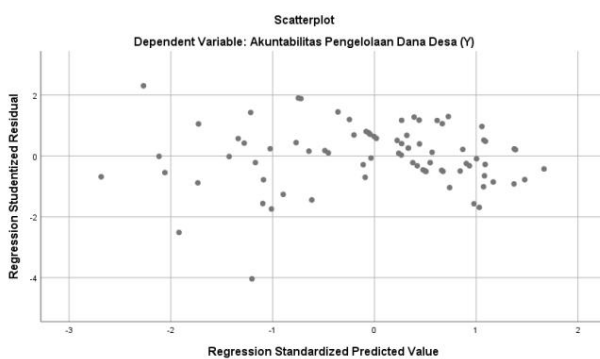
a. Dependent Variable: Village Fund Management Accountability (Y)

Sumber: Output SPSS

Based on Table 4.14, it can be seen that none of the independent variables has a VIF value of more than 10 and none has a tolerance value of less than 0.10. The VIF value for the Village Apparatus Competency variable is (2.400 < 10) with a tolerance value of (0.417 > 0.10). The VIF value for Utilization of Information Technology is (5.361 < 10) with a tolerance value of (0.187 > 0.10). Meanwhile, the VIF value for the Government Internal Control System is (3.329 < 10) with a tolerance value of (0.300 > 0.10). Thus, it can be concluded that all independent variables used in this research passed the multicollinearity test.

Uji Heterokedasitas

Figure 4.4



Based on Figure 4.3, it can be seen that the distribution pattern of data points tends to be even and does not form a special pattern. This means that there is no homoscedasticity in the data in this study.

Multiple Regression Analysis

Table 4.16

Multiple Regression Analysis

Model	Coefficients ^a		t	Sig.
	Unstandardized Coefficients	Standardized Coefficients		
V1 (Constant)	-.908	,294		,003
Village Apparatus Competency (X1)	,257	,199	3,095	,007
Utilization of Information Technology (X2)	,309	,292	2,719	,008
Internal Control System (X3)	,660	,513	6,070	,000

a. Dependent Variable: Village Fund Management Accountability (Y)

Sumber: Output SPSS

Based on table 4.15 above, the regression equation can be seen as follows:

$$\text{Model 1: } Y = -0,908 + 0,257 X_1 + 0,309 X_2 + 0,660 X_3$$

$$= \check{y}_0,908 + 0,257 X_1 + 0,309 X_2 + 0,660 X_3$$

Interpretation based on this equation can be interpreted as follows:

1. The constant (a) = -0.908 shows a constant value, where if the independent variable value is equal to zero, then the Village Fund Management Accountability Variable (Y) is equal to -0.908.
2. The regression coefficient for Village Apparatus Competency (X1) is positive (in the same direction) of 0.257, meaning that if Village Apparatus Competency is increased by one unit, assuming the Use of Information Technology (X2) and Internal Control Systems (X3) are ignored, it will result in an increase in Management Accountability Village Funds (Y) is 0.257.
3. The regression coefficient for Information Technology Utilization (X2) is positive (unidirectional) of 0.309, meaning that if Information Technology Utilization is increased by one unit, assuming Village Apparatus Competency (X1) and Internal Control System (X3) are ignored, it will result in an increase in Management Accountability Village Funds (Y) is 0.309.
4. The regression coefficient for the Internal Control System (X3) is positive (unidirectional) of 0.660, meaning that if the Internal Control System is increased by one unit, assuming Village Apparatus Competency (X1) and Information Technology Utilization (X2) are ignored, it will result in an increase in Management Accountability Village Funds (Y) is 0.660.

Significant Individual Parameter Test (t Statistical Test)

The results of the t statistical test allow us to accept or reject the following hypothesis:

1. If the significance value (p-value) of the t statistical test is > 0.05, then H0 (null hypothesis) is accepted. This indicates that the independent variables individually do not have a significant influence on the dependent variable.
2. If the significance value (p-value) of the t statistical test < 0.05, then H0 is rejected. This means that the independent variables individually (partially) have a significant influence on the dependent variable.

Based on table 4.15, it can be interpreted as follows:

1. Influence of Village Apparatus Competency (X1) on Village Fund Management Accountability (Y)

Indicates that the variable

Village Apparatus Competence (X1) with a significant value of $0.000 < 0.007$ and a tcount value is greater than ttable $2.774 > 1.991$, then it can be concluded that H0 is rejected and Ha is accepted, meaning that Village Apparatus Competence (X1) partially has a positive and significant effect on Village Fund Management Accountability (Y).

2. Influence of the Use of Information Technology (X2) on Village Fund Management Accountability (Y)

Showing that the variable Information Technology Utilization (X2) has a significant value of $0.000 < 0.008$ and the tcount value is greater than ttable $2.719 > 1.991$, it can be concluded that H0 is rejected and Ha is accepted, meaning that Information Technology Utilization (X2) partially has a positive and significant effect on Accountability for Village Fund Management (Y).

3. Influence of the Internal Control System (X3) on Village Fund Management Accountability (Y)

Shows that the Internal Control System variable (X3) has a value

significant $0.000 < 0.000$ and the t value is greater than ttable $6.070 > 1.991$, then it can be concluded that H0 is rejected and Ha is accepted, meaning that the Internal Control System (X3) partially has a positive and significant effect on Village Fund Management Accountability (Y).

F Statistical Test

Table 4.17

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27,240	3	9,080	129,689	,000b
	Residual	5,391	77	,070		
Total		32,631	80			

a. Dependent Variable: Village Fund Management Accountability (Y)

b. Predictors: (Constant), Internal Control System (X3), Village Apparatus Competence (X1), Utilization of Information Technology (X2)

Sumber: Output SPSS

Based on table 4.16, it shows that the level of significant value is $0.000 < 0.050$ with a Fcount value of $129.689 > Ftable 2.723$, it can be concluded that H0 is rejected and Ha is accepted, meaning Competence of Village Apparatus (X1), Utilization of Information Technology (X2) and Internal Control System (X3) simultaneously (together) have a positive and significant effect on Village Fund Management Accountability (Y).

Coefficient of Determination (R2)

Table 4.18

Model Summary ^a					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	,914 ^a	,835	,828	,2646	

a. Predictors: (Constant), Internal Control System (X3), Village Apparatus Competence (X1), Utilization of Information Technology (X2)

b. Dependent Variable: Accountability for Village Fund Management

(AND)

Sumber: Output SPSS

Based on Table 4.17, the *Adjusted R Square* value is 0.828, which means 0.828 or 82.8% of the variation in the dependent variable, namely Village Fund Management Accountability (Y), can be explained or explained by independent variables such as Village Apparatus Competence (X1), Use of Information Technology (X2) and Internal Control System (X3).

Meanwhile, the remaining 17.2% is influenced or explained by other factors not included in this research model.

Table 4.19
Research Hypothesis Testing Results

Hypothesis	Statement The	Significant	Decision
H1	competency of village officials influences the accountability of village fund management.	0,007	Accepted
H2	The use of information technology influences the accountability of village fund management.	0,008	Accepted
H3	The government's internal control system influences the accountability of village fund management.	0,000	Accepted

Source: Data processed

Discussion of Research Results

The Influence of Village Apparatus Competence on Accountability in Village Fund Management

The first hypothesis in this research states that the competence of village officials influences the accountability of village fund management. The test results in the research show that partial apparatus competency has a positive and significant influence on the accountability of village fund management in Bagan Sinembah Raya District, Rokan Hilir Regency, Riau Province. Therefore, hypothesis H1 which states that apparatus competency has a positive effect on accountability in managing village funds can be **accepted**.

The Influence of Technology Use on Village Fund Management Accountability

The second hypothesis in this research states that the use of information technology has a positive effect on the accountability of village fund management. The test results in the research show that partial use of information technology has a positive and significant influence on the accountability of village fund management in

Bagan Sinembah Raya District, Rokan Hilir Regency, Riau Province. Therefore,

Hypothesis H2 which states that the use of information technology has a positive effect on accountability in village fund management can be **accepted**.

The Influence of the Internal Control System on the Accountability of Village Fund Management

The third hypothesis in this research states that the government's internal control system has a positive effect on the accountability of village fund management. The test results in the research show that partially, the internal control system

The government has a positive and significant influence on the accountability of village fund management in Bagan Sinembah Raya District, Rokan Hilir Regency, Riau Province. Therefore, hypothesis H3 which states that the government's internal control system has a positive effect on the accountability of village fund management can be **accepted**

IV. Conclusion and Suggestion

Based on the results of the research and discussion in the previous chapter, it can be concluded as follows:

1. Partially, the competency of the apparatus, the use of information technology and the government's internal control system influence the accountability of village fund management.
2. Simultaneously the competence of village officials, the use of information technology and the government's internal control system has an influence towards accountability in village fund management.
- 4.
- 5.

Based on the conclusions in this research, the suggestions that researchers can convey regarding these conclusions are as follows:

1. For village officials in Bagan Sinembah Raya District, Rokan Hilir Regency, Riau Province, to be able to maintain and improve their performance and increase their personal competence through training and 7. continuous development to improve the quality of public services and ability to face changes and challenges. Village officials are also expected to be able to utilize information technology optimally in managing village finances 8. to increase accuracy, transparency and 9. efficiency of financial reporting.
2. For village communities, expand active participation in managing village funds and act as supervisors in ensuring 10. accountability and transparency in the use of village funds. Activate complaint mechanisms or communication channels with the government to report non-conformities or related issues village for village fund management.
3. For future researchers, they can conduct 11. more in-depth research on other 12. factors that can influence the accountability of village fund management, such as community participation, quality of supervision, and the role of village government institutions.

Expand the research area to other regions or villages to get a more comprehensive picture of the accountability of village fund management at the national or regional level.

Using more varied research methods, including qualitative research, surveys, or case studies, to enrich understanding of the factors that influence accountability in village fund management.

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