

Analysis Of Factors Affecting Village Financial Accountability

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Abstract.

Main Purpose - This study aims to examine whether the application of good governance, financial management, quality of human resources, and community participation affect village financial accountability in Batang Kuis and Percut sei Tuan sub-districts.

Method - This research is quantitative research with causal associative analysis. The sampling technique is purposive sampling. The test tool used in this research is WarpPLs 3.0.

Main Findings - The results showed that the implementation of good governance, financial management, quality of human resources, and community participation had a positive and significant effect on village financial accountability in Batang Kuis and Percut sei Tuan sub-districts, with a p-value <0.05, and fit the model if the value Avif <5. This study uses primary data through questionnaires that are directly given to respondents, namely the village head, village secretary, village treasurer, and village communities in villages located in Batang Kuis and Percut sei Tuan sub-districts.

Theory and Practical Implications - The application of the village financial accountability factor is a part that can improve the performance of the village government to realize a civilized village by applying the theory of village government management as a party trusted by the village community as the village financial manager in running the village government with various policies for the benefit of the village community in village development and Improvements in welfare, quality of life for rural communities and theoretical implications based on stewardship theory and policies are expected to be updated and improved related to village financial accountability and services to rural communities to create a prosperous and independent society.

Novelty - The novelty in this study is the variable of implementing good governance, to see how the village government in realizing good governance.

Keywords: Accountability; financial management; good governance; human resources; participation

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INTRODUCTION

Law No. 6 of 2014 on villages gives authority to the village government in organizing village government following village interests based on village development rules that are concerned with the priority of village needs in improving the quality of life and welfare of village communities through the provision of facilities and basic needs of village communities such as the provision of early childhood education schools, Provision of community health centers, development of

facilities in accordance with the needs of the village community, the development of the potential of village communities and existing natural resources so that it becomes a work of economic value so as to boost the economy of the village community.

Village funds are funds sourced from the state budget of expenditures intended for villages that are transferred through the district/city budget of regional spending revenues used to finance the implementation of

village government in the implementation of village development, community development, and community empowerment (Deli Serdang Regent Regulation number 5 of 2018). Increase in village funds budget since 2015 with village fund budget of 20,700,000,000 IDR with an average of each village getting an allocation of 280,000,000 IDR. In 2016, village funds increased to 46,980,000,000 IDR with an average of each village receiving village funds of 628,000,000 IDR and in 2017 and 2018 again increased by 60,000,000,000 IDR with an average of each village getting village funds of 800,000,000 IDR in 2019, village funds increased to 70,000,000,000 IDR and in 2020 and 2021 village funds increased by 72,000,000,000,000 IDR (<https://setkab.go.id>, 2021).

The village head in exercising authority in village management in order to be able to organize good government in making a policy in the village in accordance with village needs and development priorities. Success in managing and realizing the village finances, such as the success of Pujon Kidul village of Malang regency, in managing the potential of the village to improve the economy of the village community in this case, the village head makes a tourist village in Pujon Kidul village by making various rides with a natural feel, such as tourists can ride, the existence of swimming pools for children, rice cafés, to tourists can buy agricultural products from farmers in Pujon Kidul village. In 2019 Pujon Kidul village was able to target the village's original income of 2.500.000.000 IDR. This impacts the village community's welfare in providing tourist facilities and selling various souvenirs and food, and agricultural products (Kemendes.go.id, 2019).

The policy made by the village head of Punden Rejo Deli Serdang regency can also be said to be successful in improving the economy of the village community, where punden rejo village makes or converts the community rice fields into tourist attractions, with the policy bringing tourists from various regions in addition to tourists can buy multiple traditional foods made by the people of Punden Rejo village. Thus, it can improve the economy of

the village community and increase the original income of the village (antaranews.com,2020). The limitations of previous research are that it does not use the application of good governance variables and the scope of the research sample is still limited.

In addition to various successes on village government policies but there are various actions taken by village devices that harm the village community and state finances, including acts of corruption committed by village heads and village treasurers of Naikake village of Tengah Timor Utara regency, conducting fictitious financial reporting to the detriment of state finances of 800,000,000 IDR (TimexKupang.com,2021). Corruption was committed by the village head of Bayongbong Garut regency by falsifying the accountability report worth 400,000,000 IDR (news.detik.com,2020). In addition, actions that harm the village community, carried out by the village head of Salabulan Deli Serdang district by falsifying the village's financial statements for the 2019 budget year, amounted to 300,000,000 IDR (orbitdigitaldaily.com,2020).

All forms of acts of corruption with the mode of making realization reports in a fictitious manner is a show that is very detrimental to the village community this is because it can hamper the development that should be done or which is a priority of the village community, the phenomenon is caused by the weakness of the capacity of village devices and village heads in managing and accounting for village finances, the greater the amount of village funds disbursed by the state if not accompanied by With synergy in the supervision and participation of village communities intensely, it will cause the impact of increasingly high acts of corruption.

International corruption watch (ICW) research results revealed that there are 12 modes of corruption of village funds, namely the draft budget costs above-market prices, claiming the financing of physical buildings from other sources sourced from village funds, borrowing village funds for personal interests, levies or deductions by officials, inflating honorarium payments and office stationery, tax

levies/village levies that are not deposited to the tax office, privatization of village inventory, allocation for the benefit of village devices, sharing of fictitious projects and projects. In short, these modes include the process of planning, accountability, monitoring and evaluation, and the implementation of village fund management (news.detik.com,2018). Thus the importance of synergy of supervision from either agencies or related institutions also the supervision carried out by the village community because the village community is the object of development and thus can oversee the process of implementation of development and the implementation of other policies related to the village.

The village government, which is said to be accountable to the financial management of the village, is a village government that can provide information about the implementation of village government in a transparent, effective, and efficient manner to the village community by giving explanations and accountability from the village government to various policies implemented and provide space for the community to participate and assess the realization of development by the village government. Village communities have an important role in helping the village government implement village government such as village development policies, as a step of community participation in supporting and synergizing with the village government as a village development effort.

The village community plays a role in supervising and monitoring the performance of the village government in the process of development and realization of the village budget. In-Law number 6 of 2014, article 83 contains where the village community has the right to obtain information about the village, including the planning and realization of village development, and has the right to convey aspirations for the village to the village government, with the supervision of the community then if there is something inappropriate on the policy of the village government it will be evaluated together. Based on the phenomenon that occurs in the

village, government researchers conduct research that is further research from previous research to be able to add and develop research results, especially on village financial accountability.

This research aims to test and analyze the influence of the implementation of good governance, financial management, human resources, and community participation in village financial accountability this is because of the accountability of the village government to the financial management of the village and the synergy with the community in village financial management are indicators of village development. Therefore this research is interesting to research and analyze as a reference for village government and academics.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Stewardship Theory

Grand theory that underlies research conducted is part of agency theory, namely stewardship theory, which emphasizes the purpose and common interests in an entity or organization. Stewardship is a theory not motivated by material interests or vested interests but rather by common interests and goals (Chrisman, 2019). Stewardship is a Leader who works and acts by maximizing performance to achieve common goals and is responsible for policies carried out by giving confidence to the leadership (Abdou et al., 2020, Elstob, 2016). Stewardship theory prioritizes the common interest and does not make the matter a reference in the achievement of organizational or entity objectives and the existence of trust given to the leadership, in this case, the government as stewards and principals, in this case, society.

Village Financial Accountability

Accountability is an obligation to account for and convey the performance and policies made by the leadership of an organization to those who have the right and authority in asking for accountability reports (Nafidah & Anisa, 2017). Accountability is the obligation of the village government

responsible for presenting the report on the realization of village funds and disclosing all activities carried out to the village community and related agencies that have the right to hold accountable (Setiana & Yuliani, 2017, dewi, ni komang ayu, 2019).

Village government accountability is an obligation to report and account for the realization of village funds both vertically, in this case, the district/city government, and horizontally, in this case, the village community regarding planning, implementation, and management periodically (Amrizal et al., 2019). Government accountability is an integral part of a government as a form of accountability to the community in managing and being responsible for using village wealth and village funds. In terms of democracy, the village community, as a power giver to the village government, is entitled to obtain various information about the policies of the village government with the form of accountable government transparency so that the community can conduct supervision of the government. Performance and policies of the village government.

The effect of implementing good governance on village financial accountability

Good governance is the values in upholding the community's interests and values that can improve people's ability to achieve goals, independence, sustainable development, and social justice (Atiningsih & Ningtyas, 2019). Good governance is the performance of institutions in meeting the public interest and directing or controlling public problems in a government (Andriyadi, 2019). Good governance is an integral part of the implementation of government in terms of the implementation of responsible development management and is in line with the principle of effective and efficient democracy (Raheni & Asri Dwija Putri, 2019). The implementation of good governance is determined by realizing good governance and trust in meeting the aspirations of the people and achieving the goals and ideals of the nation and state (Lewerissa & Handayani, 2018). The

purpose of implementing good governance in village government is the implementation of village government that is aligned, accountable, and implemented efficiently and synergy in the interaction of government, private, and community apparatus. The context of implementing good governance requires a democratic society in carrying out supervision over the implementation of government policies, such as village community leaders and village-level political figures, BPD, Village Heads, and Village Communities. The implications of implementing good governance in the implementation of clean, democratic, and effective village government will be able to achieve a policy realization to realize village development. Good governance positively affects regional financial accountability (dewi, ni komang ayu, 2019), (Lewerissa & Handayani, 2018), (Bruno, 2019) (Friyani, 2017). Based on the description above, the hypothesis is :

H₁ : The implementation of good governance affects the financial accountability of the village.

The Effect of Village Financial Management on Village Financial Accountability

Village financial management is an overall activity that includes planning, implementation, management, reporting, and accountability of village finances. The principle of village financial management consists of participatory, accountable, transparency and orderly, whereby involving community elements which participate in village financial management, with openness to village financial management by the village government so that with synergy, all policies are carried out on the use of village finances can be accounted for to the community and applicable laws, (Effrianto, 2016). Implementation of accountability of village financial management starting from policies in determining the plan to be carried out, the implementation process carried out effectively, the management of activities, reporting on the realization of village funds, and accountability

for various policies carried out in the village, which has been regulated in regulation number 13 of 2014. Based on the description above, the hypothesis is :

H₂ : Financial management has a positive effect on the financial accountability of the village.

The Impact of Human Resource Quality on Village Financial Accountability

The quality of human resources can be seen from the background of training education that has been followed training stated in the implementation of tasks and job descriptions (Ilham et al., 2021). Human resource competence can be seen in achieving performance to produce output and outcomes. The better the quality of human resource competence, the better accountability in village financial management (Saputra et al., 2019). Human resource competence is the ability that each individual has as a basis in improving performance in the organization and as an actor in achieving corporate or organizational goals (Putri et al., 2017). Human resource competence is the ability possessed by individuals in an organization or entity to carry out their functions or authority to achieve a goal effectively (Triwardana, 2017). The village head as the village finance manager in achieving village progress and village development requires synergy of village devices that are competent together with the community in planning village development in addition to competent village devices can carry out the authority and responsibility in financial management and financial reporting must know accounting or experienced in the world of accounting. The quality of human resources has a positive and significant effect on the financial accountability of the village (dewi, ni komang ayu, 2019), (Sugiarti & Yudianto, 2017), (N.L Supadmi dan D.G Dharma Saputra, 2017). (Jannah et al., 2018) (Sitinjak et al., 2019). Based on the description above, the hypothesis is :

H₃ : The quality of human resources has a positive effect on the financial accountability of the village.

The Effect of Community Participation on Village Financial Accountability

Community participation is the involvement of the participation of the community in government activities so that it impacts the evaluation process and government performance and minimizes abuse of authority (Putra & Rasmini, 2019). In law number 6 of 2014, it contains the right owned by the community to obtain information as a form of performance supervision and realization from the village government as the organizer of the village government. Villagers have the right to express their opinions on the planning and process of village development by being able to account for these opinions, and this is done for the progress of the village. The village community is entitled to get information and provide responses and input to the village head on various policy implementation and realization of APBDes and have the right to participate in discussing and determining various policies with BPD and village government. Community participation has a positive and significant effect on the financial accountability of the village. (Lintje Kalangi, Hendrik Gamaliel, 2017), (dewi, ni komang ayu, 2019), (I Made Agus Suma Arta dan Ni ketut Rasmini, 2019), (Jannah et al., 2018). Based on the description above, the hypothesis is :

H₄ : Community participation has a positive effect on the financial accountability of the village.

RESEARCH METHODS

The research conducted is primary using the primary questionnaire source is a source of data obtained directly by researchers in data collection (Sugiyono, 2012), the population in this study is the village government in Deli Serdang district as many as 380 villages consisting of 22 sub-districts, samples in the study consisting of village heads, village

secretaries, village treasurers, communities and academics who sampled the research, namely in 2 sub-districts of Percut Sei Tuan and Batang Kuis subdistrict.

The study used primary data obtained from questionnaires distributed to 100 respondents, consisting of 1 village head, 1 Secretary, 1 Treasurer, and 40 Communities and academics sent through a google form. The entire questionnaire was distributed against 100 respondents and returned as many as 100 questionnaires.

Operational Variable

Village Financial Accountability

Accountability is the duty of the government in reporting the realization of public resources and public responsibility to meet the performance stated in the objectives. (Bovens, 2006), consists of 10 indicators, namely submissions tailored to regional needs and follow applicable principles and regulations, integrity and synergy, completeness of documents and data support, budget use is done economically, efficiently, and effectively. The implementation of activities must be carried out with a clear source of funds financial performance is based on the calculation of reasonableness, performance evaluation, delivery of financial statements on time, financial statements with applicable standards analyze financial statements (Zeyn, 2011).

Implementation of Good Governance

Good governance is a government that can maintain synergy and interaction process constructively to realize a solid system of government and able to account for policies that have been made to the community, consisting of 7 indicators of transparency in financial statements, operational activities, decision-making, and democratically carried out, the freedom of the media or press, involvement of rural communities, transparency of financial statements to the public and interested parties, liability (Zeyn, 2011).

Financial Management

The involvement of the community and the implementing team in the financial management of the village starts from the planning stage up to the stage of accountability by the village government. (Interior Minister Regulation No. 113:2014), consisting of 5 indicators of planning, implementation, management, reporting, and accountability (Naimah, 2017).

Quality of Human Resources

The ability of human resources in the entity must be with the provision of education following the duties and responsibilities provided and the experience that can improve the skills and expertise possessed (Kharis, 2010), consisting of 7 indicators, namely village device skills in using information technology, knowledge about village financial management, village budget preparation, accounting cycle, compiling and presenting village financial reports, follow the training of management of village financial statements, prioritizing ethics and code of ethics as a village device (Sapartiningsih et al., 2018).

Community Participation

Participation is a tools for community involvement in improving government accountability in disclosing financial reporting. The role of government in public services in terms of governance from a community perspective as an effort to transparency and increase public participation in the government (Corrêa et al., 2017), consists of 3 indicators, namely community participation in decision-making together with village government, participation in policy regulation by the village government and implementation, community participation in evaluation evaluasi (Naimah, 2017).

All variables are measured on a ordinal scale consisting of 5 points = strongly agree, 4 points = agree, 3 points = Neutral, 2 points = disagree and 1 point = strongly disagree.

Data Analysis Technique

In this study, the data analysis method used is structural equation modeling-partial least squares (SEM-PLS) using WarpPLS software. SEM-PLS is a nonparametric

approach; it can work well even for abnormal data in the extreme (Mahmud and Ratmono, 2013,6). In this study, the method used is PLS-SEM with WarpPLS software as for testing in PLS-SEM, which is the testing of the outer model (measurement model) consisting of convergent validity measurement of convergent validity by using standards on the value of loading factors, to find out the correlation value on each construct indicator, provisions of loading factor value > 0.7 to be valid (Hair et al., 2013). The average variance extracted (AVE) is a value that measures the convergent validity of a latent variable. AVE values > 0.5 are acceptable. AVE values > 0.5 can be interpreted as more than 50% variance of indicators have been absorbed by latent variables, Composite reliability (CR) evaluates the reliability of internal consistency(internal consistency reliability), CR values > 0.7 are acceptable, the discriminant

validity test approach using the Fornell-Larcker approach with the provision of AVE root values higher than the correlation value between constructs, Thus the validity of the discriminant can be fulfilled.

Inner model testing, describing the relationship between latent variables based on substantive theory, on the research is getting better, and predictions of the models submitted

level of 0.05 or 5%, it is said to have a significant effect.

Overall model match testing (goodness of fit model), model match testing by evaluating average path coefficient (APC), average R-squared (ARS), and average variance inflation factor (AVIF). If the APC and ARS values are significant at a significance level of 0.05 and AVIF < 5, it is concluded that the proposed model is fit (Mahfud and Ratmono, 2013,87).

RESULTS AND DISCUSSION

Overview of respondents that have been determined by researchers, relating to data processing in hypothesis testing efforts, such as in terms of disseminating questionnaire results, descriptive statistical results, hypothesis testing and discussion, the dissemination of questionnaires was carried out by researchers from October to November 2021 by distributing questionnaires to village governments and village communities as many as 20 villages in Batang Kuis and Percut Sei Tuan districts, Deli Serdang regency. The study used primary data obtained from questionnaires distributed to 100 respondents, consisting of 1 village head, 1 Secretary, 1 Treasurer, and 40 General

Public and academics sent through a google form. The entire questionnaire was

		Total	Percentage (%)
Sex	Male	43	43%
	Female	57	57%
	Total	100	100%
Education	Junior High School	0	0%
	Senior High School	18	18%
	D-3	16	16%
	S-1	43	43%
	S-2/S-3	23	23%
	Total	100	100%

in the study can be said to be good. In the inner test of the model, the significance of the influence Decision-making criteria will be tested if the value of P-Value < the significance

distributed against 100 respondents and returned as many as 100 questionnaires. The characteristics of respondents can be seen in table 1.

Table 1 : Respondent’s Characteristic

Source : Results of processed Data, 2022.

Evaluation of Outer Model (Measurement Model)

Test result of Validity Konvergen

The convergent validity test consists of two criteria for assessing whether the outer model qualifies convergent validity for reflective constructs, namely (1) loading must be above 0.7 and (2) a significant p-value (<0.05) (Hair et al. in Mahfud and Ratmono,

2013:65). Table 2 presented convergent validity results, all loading values > 0.7, which means having qualified validity based on loading values, thus meaning indicators can be declared valid so that they are feasible used in research.

Table 2: Kovergen Validity Test Based on Loading factors

Variable	Indicators	Loading Factor	Description
Implementation of Good Governance (X1)	PGG 1	0,892	Valid
	PGG 2	0,915	Valid
	PGG 3	0,935	Valid
	PGG 4	0,856	Valid
	PGG 5	0,965	Valid
	PGG 6	0,899	Valid
	PGG 7	0,905	Valid
	PGG 8	0,957	Valid
	PK1	0,883	Valid
	PK2	0,934	Valid
	PK3	0,918	Valid
	PK4	0,897	Valid
Financial Management (X2)	PK5	0,903	Valid
	PK6	0,905	Valid
	PK7	0,936	Valid
	PK8	0,910	Valid
	PK9	0,924	Valid
	PK10	0,795	Valid
	PK11	0,908	Valid
	PK12	0,911	Valid
Quality of Human Resources (X3)	KSDM 1	0,932	Valid
	KSDM 2	0,914	Valid
	KSDM 3	0,965	Valid
	KSDM 4	0,966	Valid

	KSDM 5	0,861	Valid
	KSDM 6	0,760	Valid
	KSDM 7	0,895	Valid
	PM 1	0,954	Valid
	PM 2	0,93	Valid
Community Participation (X4)	PM 3	0,903	Valid
	PM 4	0,910	Valid
	PM 5	0,877	Valid
	PM 6	0,838	Valid
	AKD 1	0,926	Valid
	AKD 2	0,941	Valid
	AKD 3	0,919	Valid
	AKD 4	0,926	Valid
Village Financial Accounting (Y)	AKD 5	0,884	Valid
	AKD 6	0,922	Valid
	AKD 7	0,790	Valid
	AKD 8	0,891	Valid
	AKD 9	0,895	Valid
	AKD 10	0,883	Valid

Source: WarpPls output 3.0, 2022.

Test Result of Average Variance Extracted (AVE)

The criteria for convergent validity need to know the value of Average Variance Extracted (AVE) with the recommended AVE

value is above 0.5 (Mahfud and Ratmono, 2013:67), the value of AVE presented in table 3, it can be known that the AVE value of the entire AVE value > 0.5, which means it has qualified validity under AVE.

Table 3 : Nilai Average Variance Extracted (AVE)

Variable	Results	Description
Implementation of Good Governance	0,839	Valid
Financial Management	0,815	Valid
Quality of Human Resources	0,812	Valid
Community Participation	0,815	Valid
Village Financial Accounting	0,808	Valid

Source: WarpPls output 3.0, 2022.

Test Results of Rehabilitation

Measurement of reliability of a construct with reflective indicators in this study was done with composite reliability. In

composite reliability in taking measurements on the actual reliability value of a construct, the rule of thumb used to assess the reliability of the construct is that the value of composite reliability must be greater than 0.7, in table 4,

it is known that the value of Composite Reliability greater than 0.7, so it can be declared reliable

Table 4 : Value of Composite Reliability

Variable	Composite Reliability	Description
Implementation of Good Governance	0.969	Reliable
Financial Management	0.976	Reliable
Quality of Human Resources	0.961	Reliable
Community Participation	0.963	Reliable
Village Financial Accounting	0.977	Reliable

Source: WarpPls output 3.0, 2022.

Test Results of Validity Discriminant

In the discriminant validity test, the square root value of the AVE of a latent variable is greater than the correlation value between that latent variable and other latent variables. The discriminant validity test is done with the Fornell-Larcker approach, where if the root value of AVE is higher than the correlation value between the contract values,

then good discriminant validity is achieved. In table 5, it is known that the square root value of AVE is known for each latent variable, greater than the correlation value between the latent variable and other latent variables, so it is concluded to have qualified discriminant validity.

Table 5 : Results of Validity Discriminant

Variable	PGG (X1)	PK (X2)	KSDM (X3)	PM (X4)	AKD (Y)
PGG (X1)	(0.916)	0.696	0.648	0.654	0.842
PK (X2)	0.696	(0.903)	0.654	0.667	0.849
KDM (X3)	0.648	0.654	(0.901)	0.657	0.759
PM (X4)	0.654	0.667	0.657	(0.903)	0.763
AKD (Y)	0.842	0.849	0.759	0.763	(0.899)

Source: WarpPls output 3.0, 2022.

Test of Result Inner Model (structural model)

In the inner model testing, a study was conducted to see the relationship between constructs or latent variables, then the criteria of the R-square of the research and see the significant coefficient of the structural path that is the higher the value of the R-square, shows that the model in the research is better. The prediction of the model proposed in the study can be good in figure 1 of the internal testing results. Table 6 models can be known that the application of good governance, financial management, and human resources

has a positive and significant effect while community participation has a positive but insignificant effect. Path Coefficient and P-Value values can be known that the value of R-Square Value of PLS Algorithm with WarpPLS program 3.0, Based on the output resulting by obtaining an R-Square value on the model of 0.91, it means that the Implementation of Good Governance, Financial Management, Human Resource Quality, and Community Participation can explain Village Financial Accountability by

91%, and the remaining 9% is influenced by other variables, which are not in the research model.

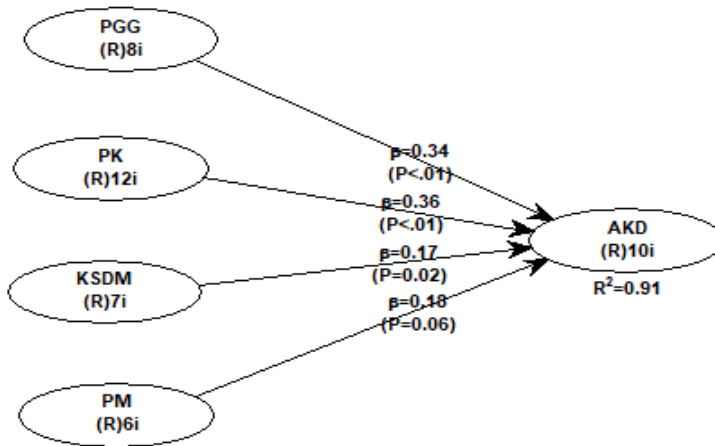


Figure 1: Results of Path Coefficient and P-Value

Table 6: Results of Path Coefficient and P-Value

Influence	Path Coefficient and P-Value	P-Values	R-Square
PGG (X1) -> AKD (Y)	0.340	0.002	0.91
PK (X2) -> AKD (Y)	0.359	0.003	
KDM (X3) -> AKD (Y)	0.166	0.022	
PM (X4) -> AKD (Y)	0.180	0.058	

Source: WarpPls output 3.0, 2022.

Test Results of Goodness of Fit

Based on Figure 2, known probability values (p-values) of APC and significant ARS, namely $P < 0.001$ which means < 0.05 and $P < 0.001$ which means < 0.05 , and avif value = 3.401 less than 5. This means the proposed model is fit (Mahfud and Ratmono, 2013:155).

Model fit indices and P values

APC=0.261, P<0.001
ARS=0.905, P<0.001
AVIF=3.401, Good if < 5

Source: WarpPls output 3.0, 2022.

DISCUSSIONS

The Effect of Implementing Good Governance on Village Financial Accountability

Based on the results of the hypothesis testing of 0.340 in the path coefficient and p-value value of < 0.001 , which means < 0.05

this shows that the implementation of good governance has a positive and significant effect on village financial accountability in Percut Sei Tuan sub-district and Batang Kuis sub-district in Deli Serdang regency, this shows that the influence of good governance on village financial accountability. The influence of the

implementation of good governance on village financial accountability shows that the perception of respondents agrees with the implementation of good governance in village government in Percut Sei Tuan sub-district and Batang Kuis District in Deli Serdang Regency, it will increase the realization of village governments that are able to account for village fund budgets for the progress of villages and village communities. Financial statements as government liability will be accountable if they meet all principles of good governance.

Empirically this research is relevant to the research conducted by (Fauzia, 2019), which states that the application of good governance to financial accountability of the local government of Karanganyar regency, positive and significant influence, in the SKPD of Karanganyar regency is carried out by following the principles of good management with transparency, accountability, participation, justice, and independence, so that it can be said that in the management of government has been achieving the goal for the prosperity of the people, in addition to empirical studies conducted by (Lewerissa & Handayani, 2018) (Salamah,2017), which states that the financial statements are indicators of government accountability, namely the existence of an accountable government to meet the principles of good governance, with the fulfillment of the basics of performance reporting is the principle of good governance. The government as a regional financial manager must apply transparency to performance reports and the use of budgets to the public or public.

The Effect of Financial Management on Village Financial Accountability

Based on the results of the hypothesis testing of 0.359, which is a positive value, on the path of coefficients and p-values that are $<.001$, which means < 0.05 this shows that financial management has a positive and significant effect on village financial accountability in Percut Sei Tuan sub-district and Batang Kuis sub-district in Deli Serdang district, this shows that respondents' perception that village financial management starts from the planning stage where the village government does village deliberation by including

all elements of the village to decide the village development planning, by including all elements of the village, as well as in the preparation of village work plans both short-term and long-term with good planning will minimize errors in village development so that development is realized for community and village priorities, Which is one indicator of the principle of using village funds by prioritizing the needs or interests of the village that are more urgent, more needed, and directly related to the needs of most village communities. This research is in line with that conducted by (Sahrul et al., 2019), which states that the influence of financial management on village financial accountability in the South Morotai subdistrict government has a positive and negating influence on financial management, this is influenced by the knowledge and understanding of Morotai village government in village financial management.

The Effect of Human Resource Quality on Village Financial Accountability

Based on the results of the hypothesis testing of 0.166, which is a positive value, on the path coefficient and p-value value of < 0.022 , which means < 0.05 this shows that the quality of human resources has a positive and significant effect on village financial accountability in Percut Sei Tuan sub-district and Batang Kuis subdistrict in Deli Serdang district, this shows that the perception of respondents agrees that the quality of human resources in village government is good, Just like the village government is able to prepare the village budget to implement the programs and activities set. The quality of human resources affects the financial accountability of the village where based on the results of research with the level of high school education dominates the level of education of respondents, and the training that can improve the ability of the village apparatus so that it can complete tasks and responsibilities well, with the improvement of expertise which is part of the indicator of improving the quality of human resources, in this case, to carry out The responsibility is on the village device so that it will be easier to complete the work on time with effective and efficient performance results where the village device has its governance system in achieving the goals set by the central government in advancing the village.

Empirically this research is relevant to the research conducted by (Novia & Kurnia, 2019), which states that regional devices are elements that function in helping village heads who are members of the village government so that quality village devices will be related to village financial management, so it can be said that the more quality the village device will be the better the financial management of the village and the better the performance of the village government against the village government. Village development, in addition to empirical studies conducted by (Umaira & Adnan, 2019), which states that the competence of village devices is needed in village fund management and accountability to village communities, the competence of village devices is influential in improving the performance of village governments in managing village funds so that human resource competence can affect accountability of village financial management and performance, In addition, empirical studies conducted by (Enggar et al., 2020), stated that village devices that have quality competence will be able to manage village funds well and can improve the performance of village government towards village development, competence, or quality of village devices formed through training organized by local and central governments to train village devices in managing village funds so that it can be said that the higher level of competence of village devices will increase the accountability of village financial management.

The Effect of Community Participation on Village Financial Accountability

Based on the results of the hypothesis testing of 0.180, which is a positive value, on the path coefficient and p-value of < 0.058 , which means < 0.05 this shows that community participation has a positive and insignificant effect on village financial accountability in Percut Sei Tuan sub-district and Batang Kuis subdistrict in Deli Serdang district, it shows that the perception of respondents agrees with community participation.

The synergy between the village community and the village government in

village development efforts, in addition to providing input to the village government, the village community is also encouraged to be a supervisor in village development by participating in village deliberations and supervising village government policies by taking an active role in reading and understanding APB-Des in front of the village office. The notice board of realization of every development in the village, such as the construction of village roads that are Using village funds, the amount of the budget for the use of village funds will be draped in the information board to make it easier for villagers to know the amount of budget used in addition to the village community can monitor the level of progress of road development that encourages village funds.

Empirically this research is relevant to the research conducted by (Umaira & Adnan, 2019), which states that accountability is achieved if there is participation from the community that conveys various aspirations and contributes to the use of village funds, so it can be said that community involvement is part of accountability for village financial management and the performance of village government towards village communities, In addition, empirical studies conducted by (Enggar et al., 2020), state that good community participation can improve accountability for better village fund management; with transparency, the village government is obliged to provide information to the village community about the use and utilization of village funds with various media that are easily accessible to the village community as regulated, So that with the synergy between the village government and the village community, village development can be done effectively and efficiently and the community can supervise the use of village funds to minimize irregularities committed by irresponsible individuals, this research is in line (Nafsiah & Diana, 2020).

CONCLUSION

The results of research showing that the application of good governance has a positive

and significant effect, this shows that the increasing implementation of good governance, the increasing financial accountability of villages, with the increasing exposure of good governance will create a more open village government and synergy of village development can be achieved in accordance with the planning and mandate that has been set. Financial management has a positive and significant effect, and this shows that the increasing financial management will increase village financial accountability, district so that financial management can be done transparently, effectively, and economically so that village development is more targeted and can be accounted for by the village government. The quality of human resources has a positive and significant effect, and this shows that the increasing quality of human resources will increase the financial accountability of villages, district by participating in training to improve the quality of human resources in village government. Community participation has a positive and insignificant effect, this shows that community participation is part of the synergy of village development between village communities and village governments, but in this study, community participation is not significant.

Some improvements or activities can increase community participation so that the community increasingly participates in activities such as village deliberation activities by involving the community in village development planning and as a form of supervision by village communities.

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