

Reviewing the Village Head's Leadership, Village Device Competence, and Community Participation from the Financial Management Accountability of Village Funds

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ABSTRACT

This research was conducted to find out how the influence of village head leadership, village apparatus competence, and community participation on village fund financial management accountability (Case Study in Sambangan Village, Sukasada District, Buleleng Regency). The quantitative approach is an approach used in carrying out this research, where the data obtained through questionnaires, documentation, and interviews, are directly carried out in the field by researchers. The entire village community, amounting to 5.384 people, became the population in this study, the sample used in this study was 372 people in Sambangan village. Cluster random sampling is the sampling technique chosen by the researcher in determining the research sample. This study obtained a result where leadership has a positive and significant effect on the accountability of village fund management in Sambangan Village, Sukasada District, Buleleng Regency. Village apparatus competence positive and significant effect on the accountability of village fund management in Sambangan Village, Sukasada District, Buleleng Regency. Community participation has a positive and significant impact on the accountability of village fund management in Sambangan Village, Sukasada District, Buleleng Regency. leadership, village apparatus competence, and community participation have a significant simultaneous effect on the accountability of village fund management in Sambangan Village, Sukasada District, Buleleng Regency.

Keywords: Leadership, Competence, Participation, Accountability.

1. INTRODUCTION

Leadership is a process that can be carried out within an organization or agency to ensure that an activity is carried out in accordance with what was previously planned, and that if deviations occur, a correction or evaluation is carried out to ensure that the activity is carried out in accordance with what was originally planned. One of the most important aspects of successful governance is accountability. To establish excellent governance, two elements are required: a responsible, engaged, and knowledgeable community, and a government that is open in all areas, including financial management, sensitive to community input, and willing to be personally involved in all situations.

Transparency and accountability are two crucial aspects of good governance that are frequently addressed by the public. (Mardiasmo, 2002: 20) defines accountability as the obligation of a person to carry out a mandate issued by the mandate giver, and it is the most crucial factor in successful governance. Good governance is a type of government administration based on the concepts of effectiveness, efficiency, and cost-effectiveness [1]. Everything that is clear, open, and responsible is referred to as transparency (Mardiasmo, 2002).

The village must be accountable to the community in all aspects of its operations, including financial management. Currently, village administrators must concentrate more on the management of village funds because it has become a guideline that must be followed.

From the foregoing, it may be deduced that the village is a small part of the government in which the community elects a village head to lead the village, and that the election is held by consensus. At the village level, the government system must be focused on performance, accountability, and transparency. However, this is not the case; in many cases, the village's initiatives do not fully meet the needs of the community, such as road maintenance, which frequently result in community protests. Furthermore, public understanding of the importance of participating in village development is still minimal, as seen by the community's presence at every conference or meeting.

In terms of transparency and accountability, the village of Sambangan has gone to great lengths to achieve this, as evidenced by the installation of an information board in front of the village office detailing the planning and implementation of the APBDes within a year, as well as community participation in the APBDes drafting process. Sambangan Village has a village income of Rp. 2,123,730,000 in 2020, derived from financial assistance from the Bali Province of Rp. 250,000,000 (11.77%), the village's original income of Rp. 5,000,000 (0.24%), Central Government APBN transfer revenue of Rp. 1,616,858,000 (76%), and the Regency APBD transfer revenue of Rp. 141,872,000 (7%). The appendix contains further information on the 2020 Sambangan Village APBDes planning information. This sum is then used to fund all village development needs, with village development meant for a variety of purposes, one of which is for the village to carry out development for the village itself. Managing the village government, offering community direction, and empowering the community. As illustrated in the graph of the 2020 Sambangan Village Budget, the four sectors will be further divided into various sub-sectors.

The funds from the APBDes will be utilized to fund all of the village's future requirements. Where physical and non-physical development, such as road construction, educational facilities and infrastructure, community development, and so on, are included. According to the information on the financial planning chart for 2020, of the total funds of Rp. 2,123,730,000, 37% will be used for village administration, 44% for village development, 17% for village community development, and 1% for village community empowerment. There is a distinction in the implementation of the APBDes between planning and implementation. This can be observed in the APBDes realization report, where the greatest allocation of money will be used for village development, which is 44 %, while the largest source of expense will be utilized for village administration in the realization.

[2] conducted a study titled "Factors Influencing Accountability of Village Fund Financial Management." The competence of village personnel to handle the village funds, as well as the level of sensitivity and participation of the community in supervising the management of the village funds, all have an impact on accountable finance. When looking at the village laws, particularly Article 93 paragraph 1 of Law No. 6 of 2014, which describes village leaders, specifically the village head, as the highest bearer of power in the village, especially when it comes to handling village funds. Village authorities and the community, in addition to the village head leadership, have a role to play, particularly in establishing a strategy and overseeing the financial management of village money. The goal of this study, according to the researcher's background, is to see if Village Head Leadership, Village Apparatus Competence, and Community Participation have an impact on Village Fund Financial Management Accountability.

2. METHOD

The researcher chooses a quantitative approach to carry out this study. In terms of data collecting, a research instrument is required, and this research is known as [3]. The researchers chose Sambangan Village, Sukasada District, Buleleng Regency as the location for this study. The population of this study is the entire community of Sambangan Village, Sukasada District, Buleleng Regency, which has a population of 6,073 individuals, with 2,904 men and 3,133 women. Primary and secondary data are used in this study. The information gathered by researchers for this study was obtained straight from the source. In order to collect data, researchers used questionnaires, documentation, and interviews.

3. RESULTS & DISCUSSION

3.1. Results

Researchers have obtained a data from the average of each variable. Where the data is described in the table 1. The greatest value received from the domain for the leadership variable is 50, the lowest value is 16, and the average is 37 with 10 questions and a sample of 372 persons, according to the data above. With 18 questions and a sample of 372 people, the greatest value collected data from the competency variable of village authorities is 90, the lowest value is 39, and the average is 68. With a total of 6 questions and a sample size of 372 persons, the greatest value received from the domain from the community participation variable is 30, the lowest value is 6, and the average is 22. With 9 questions and a sample of 372 persons, the greatest value received from the domain for the leadership variable is 45, the lowest value is 13, and the average is 33.

Table 1. The Highest, Lowest, and Average Research Variables

| Variables | Highest score | Lowest Score | Average |
|------------------------------|---------------|--------------|---------|
| Village Chief Leadership | 50 | 16 | 37 |
| Village Apparatus Competence | 90 | 39 | 68 |
| Society participation | 30 | 6 | 22 |
| Accountability | 45 | 13 | 33 |

Table 2. t Test Calculation Results

 Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|---------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 30.577 | 2.416 | | 12.657 | .000 |
| | Leadership | .724 | .291 | .079 | 2,489 | .045 |
| | Competence | .100 | .052 | .182 | 2,632 | .036 |
| | Participation | -.164 | .115 | -.146 | -1.432 | .011 |

a. Dependent Variable: Akuntabilitas

 Source: *Output SPSS 22,0 For Windows*

3.1.1 Effect of Leadership on Accountability

A person's leadership, in essence, plays a critical role, and in this situation, effective leadership from a person who becomes a village apparatus will have a positive impact on the village's financial accountability. This should not be overlooked because a good leader will have a significant impact on the development of the village he leads. The f test will be a test that is used to determine how the influence of village leadership on financial accountability and management of finances in the community is determined. The results of SPSS calculations for Windows 22.0 were used to test the calculation results in this example, and testing was done at the 5% level. SPSS results can be seen in Table 2.

From the aforementioned data, it can be deduced that the value of X1 is 0.045, which is less than 0.05, implying that X1 has a considerable impact on Y. As a result, it may be deduced that the X1 variable has a positive impact on the Y variable.

3.1.2 The Effect of Village Apparatus Competence on Accountability in Village Fund Management

A person's ability might be characterized as competence. In this study, competence is defined as the ability of a village apparatus, in this case a person who plays a critical role in assessing accountability for the village's financial management. The t-test is a statistical

test that is used to determine how the competence (ability) of a village apparatus effects financial accountability and management of the village's funds. In this example, the calculation results will be tested using SPSS calculation results for Windows 22.0, and the test will be conducted at a 5% level. From the aforementioned data, it can be deduced that the value of X2 is 0.036, which is less than 0.05, implying that X2 has a very significant influence on Y. As a result, it may be deduced that the X2 variable has a positive effect on the variable Y.

3.1.3 Effect of Community Participation on Village Fund Management Accountability

The community's participation will have an impact that will subsequently play a critical role in defining the financial management's accountability. We can see from the findings of a study conducted by researchers that community participation in the village will have a significant impact on managing the responsibility of finances in the village. In this case, the calculation results will be tested using SPSS for Windows 22.0 calculations, and the testing will be done at a 5% level.

From the aforementioned data, it can be deduced that the X3 value obtained a value of 0.011, which is less than 0.05, implying that X3 has a very significant influence on Y. As a result, it may be deduced that the X3 variable has a positive effect on the variable Y.

Table 3. F Test Calculation Results

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|-------|-------------------|
| 1 | Regression | 33,996 | 3 | 16,998 | 4,392 | ,026 ^b |
| | Residual | 574,084 | 368 | 12,215 | | |
| | Total | 608,080 | 372 | | | |

a. Dependent Variable: Akuntabilitas

b. Predictors: (Constant), Partisipasi, Kompetensi, Kepemimpinan

Source: *Output SPSS 22,0 For Windows*

3.1.4 Effects of Leadership, Competence of Village Apparatus, and Community Participation on Village Fund Management Accountability

A person's leadership, in essence, plays a critical role, and in this situation, effective leadership from a person who becomes a village apparatus will have a positive impact on the village's financial accountability. This should not be overlooked because a good leader will have a significant impact on the development of the village he leads. A person's ability might be characterized as competence. In this study, competence is defined as the ability of a village apparatus, in this case a person who plays a critical role in assessing accountability for the village's financial management. The community's participation will have an impact that will subsequently play a critical role in defining the financial management's accountability. We can see from the findings of a study conducted by researchers that community participation in the village will have a significant influence on improving the responsibility of finances in the village.

The f test will be a simultaneous test to determine how the influence of leadership, competence/ability, and participation of a village apparatus in financial accountability management of funds in the village will be evaluated. In this context, the calculation results will be tested using SPSS for Windows 22.0 calculation results, with the testing done at a 5% level. From the aforementioned data on table 3, it can be deduced that the F test value was 0.026, which is less than 0.05, implying that ui F had a simultaneous effect on the independent variables in this study.

3.2 Discussion

3.2.1 Leadership's Effect on Accountability in Village Fund Management

Leadership is a process that can be carried out within an organization or agency to ensure that an activity is carried out in accordance with what was previously planned, and that if deviations occur, a correction or evaluation is carried out to ensure that the activity is carried out in accordance with what was originally

planned. According to Danim (2014), the better the leadership, the more accountable the village fund management becomes.

This research is in line with research conducted by [2] with the title "Factors Influencing the Accountability of Village Fund Financial Management". Accountable finances are influenced in large part by the way the village head leads, the capability of the employees working in the village, as well as the level of sensitivity and participation of the community in supervising the management of the village funds. The same finding is also shown from results in a positive influence between the accountability of village fund management and the leadership of the village head. Masyhura also found the same result at PT. Jamsostek West Sumatra Branch was found to have a positive influence on superior leadership with accountability.

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

One of the most important aspects of successful governance is accountability. To establish excellent governance, two elements are required: a responsible, engaged, and knowledgeable community, and a government that is open in all areas, including financial management, sensitive to community input, and willing to be personally involved in all situations. Transparency and accountability are two crucial aspects of good governance that are frequently addressed by the public. A job that is done by an individual properly and correctly becomes a competence that exists within the individual, where the work that has been done well is based on knowledge, as well as good attitude and morals. An accountability in a company must be properly enforced, in this case a competence from village officials is needed by Edison. Where later when the village apparatus performs the management of village funds, the village apparatus already has good and adequate capabilities in its management. [4] stated that good reporting is obtained from the ability of village officials who are good and competent in this regard. Where in this study obtained the results that a village apparatus has a unidirectional relationship with accountability.

According to the findings of a study conducted by [5] titled "Factors Influencing the Accountability of Village Fund Financial Management," accountable finance is influenced largely by the village chief's leadership style, the capability of village employees, as well as the level of sensitivity and community participation in supervising the management of village funds. When looking at the village laws, particularly Article 93 paragraph 1 of Law No. 6 of 2014, which describes village leaders, specifically the village chief, as the highest bearer of power in the village, especially when it comes to handling village funds. Village authorities and the community, in addition to the village head leadership, have a role to play, particularly in establishing a strategy and monitoring the financial management of village funds. The similar conclusion is drawn from Fauziah's research, which shows a good correlation between village fund management accountability and village head leadership. Masyhura (2011) discovered the similar outcome at PT. Jamsostek West Sumatra Branch, where excellent leadership with accountability was proven to have a good impact.

3.2.3 Effect of Community Participation on Village Fund Management Accountability

This participation refers to the involvement of community or group members in the organization's budgeting process; in this situation, community members are included in order for them to have a sense of responsibility and ownership over the development outcomes. According to Kencana community engagement is critical to achieving village fund accountability. When the community participates in recognizing current problems and potentials, accountability is attained because community engagement can prevent the village administration from abusing its power, particularly when it comes to the management of village funds. As a result, the findings of this study show that community engagement is linked to village fund management responsibility.

According to the researcher's discussion, Fitrinanda's (2019) research yields outcomes that are consistent with current research. According to Fitrinanda's research, the engagement of the entire community has a significant impact on the accountability of village fund management., indicating that this research had a beneficial impact, owing to the community's favorable impact on fund management accountability conducted in Gorontalo.

3.2.4 Effects of Village Head Leadership, Village Apparatus Competence and Community Participation on Village Fund Management Accountability

Leadership is a process that can be carried out within an organization or agency so that the activity is in accordance with what was previously planned and if the

activity experiences deviations, it is necessary to have a correction or evaluation so that the activity is in accordance with what was originally planned. According to Danim explained that the better the leadership, the higher the accountability of village fund management. Leadership is a process that can be carried out within an organization or agency so that the activity is in accordance with what was previously planned and if the activity experiences deviations, it is necessary to have a correction or evaluation so that the activity is in accordance with what was originally planned. According to explained that the better the leadership, the higher the accountability of village fund management. This participation is the participation of the community or group members in the budgeting process carried out by the organization, in this case community members are involved with the aim that they have a sense of responsibility and a sense of ownership towards the results of development. Kencana explains that community participation is very necessary in realizing village fund accountability. The community participates in identifying existing problems and potentials, then accountability can be achieved because community participation can prevent abuse of power by the village government, especially related to the management of village funds. So the results of this study indicate that community participation has a direct relationship to the accountability of village fund management.

Based on the results of research conducted by [5] with the research title "Factors Influencing the Accountability of Village Fund Financial Management" accountable finance is influenced largely by how to lead the village head, the capability of employees working in the village. village, as well as the level of sensitivity and community participation in supervising the management of the village funds. When viewed from the village regulations, namely Law No. 6 of 2014 especially in Article 93 paragraph 1 which describes village leaders, namely the village head being the highest holder of power in the village, especially in managing village funds. In addition to the role of the village head leadership, there is a role for village officials and the community, especially in formulating a plan and supervising the financial management of village funds.

4. CONCLUSION

Leadership is a process that can be carried out within an organization or agency so that the activity is in accordance with what was previously planned and if the activity experiences deviations, it is necessary to have a correction or evaluation so that the activity is in accordance with what was originally planned. Apart from that, accountability is one of the main elements of good governance. To achieve good governance, there must be two things that support, namely a community that is responsible, active, and has awareness in village development, and a government that is open in all matters including financial management, responsive to

community input, and willing to be directly involved in all problems. which exists. There are two important things in realizing good governance which are often discussed by the public, namely transparency and accountability. A job that is done by an individual properly and correctly becomes a competence that exists within the individual, where the work that has been done well is based on knowledge, as well as good attitude and morals.

From the discussion described above, a conclusion can be drawn where a good dream from a village head will have a positive and significant influence on accountability in the management of village funds. Apart from that, adequate competence from all village apparatus will also have a good impact and a positive and significant influence on the accountability of village apparatus management. A participation from the whole community also has a positive influence on accountability. The variables of leadership, competence, and petition side by side have a very significant influence on the accountability of village fund management.

It is hoped that later competency in terms of administering a village fund can be increased and maximized for the chief and the Sambangan village apparatus. Participation in the management of village funds that can be received later can be used as effectively as possible by local communities. It is believed that this study would serve as a model for future scholars conducting research on leadership, competence, participation, and accountability.

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