



Effect of Competence and Participation Against Accountability of Village Fund Management with the Use of Information Technology as a Moderation Variable

Yohanes Suhardjo¹(✉) and Faisal²

¹ Department of Accounting, Faculty of Economics, Semarang University, Semarang, Indonesia
yohanes.suhardjo.ca@gmail.com

² Department of Accounting, Faculty of Economics and Business, Diponegoro University,
Tembalang, Indonesia

Abstract. This research aims to evaluate whether or not the usage of information technology acts as a moderating variable in the relationship between competence and involvement and the responsibility for managing village finances. Irregularities in village fund management can be avoided if people understand the elements that affect the accountability of village fund management. This research focuses on the Karangawen District apparatus in Demak Regency, which includes the district office, the district consultative committee, and the village apparatus. Up to 108 participants were included in the study's purposive sample. Primary data is the only kind of data used in this investigation. Quantitative methods were used for this study—the PLS (Partial Least Squares) method of data analysis. According to the data collected for this study, the accountability of village fund management is affected by factors like competency, involvement, and the utilization of information. Application of digital tools Lack of schooling does not mitigate the impact of competence or involvement on village finance management responsibility.

Keywords: Employee Loyalty · Emotional Intelligence · Commitment · Self Efficacy

1 Introduction

Law No. 6 of 2014 on Villages, a new government instrument, stresses that the smallest unit of government, the village, is where progress in Indonesia must begin. The goal of the passing of Law No. 6 of 2014 was to close the gap in national development by bolstering rural communities as a development subject and boosting the rural economy. To achieve resilient village communities that can sustain social unity as part of national resilience, Law No. 6 of 2014 aims to build a professional village government and improve public services for villagers to speed up the achievement of the general welfare. In addition, we should support the initiative, motion, and involvement of village communities to develop local potential and assets for the common benefit and conserve and promote the local community's customs, traditions, and culture as local knowledge.

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According to the most recent numbers, Indonesia has over 74,000 individual villages. Under Law No. 6 of 2014 on Villages, these communities will gradually receive an additional budget from Village Funds (derived from the State Budget), with an annual average of Rp 1.4 billion. Thanks to this policy, villages can now implement a wide range of development projects and community empowerment initiatives with the government's backing. The community's potential economic, social, cultural, and resource independence has been rekindled. However, the possibility also presents fresh management difficulties. The volume of village financial management is increased when funds come from the state budget, and this management must also conform to the financial systems and rules of the country. The Legislation on Villages requires that all village funds be managed in a systematic, lawful, economical, effective, transparent, and responsible manner, giving due consideration to the sense of justice and appropriateness and putting the needs of the local community first. Therefore, The Minister of Home Affairs Regulation No. 113 of 2014 on Village Financial Management Guidelines is being updated following the Minister of Home Affairs Regulation No. 20 of 2018. The most notable are changes to the APBDesa classification system and clarifications to the management structure and the flow of village financial management. The Village Government must maintain fiscal order and discipline and operate in a transparent, responsible, and democratic fashion by Ministerial Regulation No. 20 of 2018. To be considered accountable, all financial transactions involving village money must be documented with verifiable proof of their legitimacy. Numerous research has been carried out on the transparency of village fund administration. The results of the research on the accountability of village fund management conducted by Mada et al. (2017) showed that the competence of the village fund management apparatus, the commitment of the village government organization, and the participation of the community all had a significant impact on the level of accountability of village fund management. Sugiarti and Yudianto (2017) also studied accountability for village budget management. In contrast to the factors employed by Mada et al. (2017), which center on levels of commitment, the research conducted by Sugiarti and Yudianto (2017) centers around levels of utilization of IT. Sugiarti and Yudianto's (2017) findings corroborate those of Mada et al. (2017). Sugiarti and Yudianto's (2017) study shows that implementing IT can improve the transparency of village budgeting. The findings corroborated findings from a study conducted by Aulia (2018), which found that IT increased transparency in the administration of village funds. Aulia's findings were disputed by those of a study by Karyadi (2018). According to Karyadi's (2018) findings, using technology in managing village finances did not increase transparency. Karyadi's findings contradict those of Syafaruddin et al. (2019), who found that IT use significantly improves village budget allocation accountability (2018).

In light of the preceding, this research will conduct a new set of experiments to determine how much of an impact competence, involvement, and the use of IT have on transparency in managing village funds. This study builds on Sugiarti and Yudianto's (2017) previous work on the impact of knowledge, involvement, and IT on the transparency of village budgeting. This study's innovative use of information technology as a quasi-moderation variable in its research model sets it apart.

Karangawen District in Demak Regency was chosen as the study's focus because there are only 12 village administrations to examine. It is anticipated that the Karangawen

district office will be able to exert maximum control over the village government. Despite the relatively small number of village governments, particularly in realizing accountability for village fund management.

Given the pervasiveness of irregularities in village budget management that breed corruption, this study is desperately needed. Accountable village fund management is expected to materialize once the influence of competence and participation on the accountability of village funds and the use of information technology as a moderating variable is understood. This knowledge will be useful in the fight against village fund corruption.

2 Review of Literature and Hypotheses

2.1 Agency Theory

The contractual relationship between principals and agents is the focus of Agency Theory. Agents are delegated broad authority by their principals to act on their behalf in all matters within the scope of the principals' discretion (Jensen & Meckling, 1976). The villagers are the principals in the accountability framework for village fund management. At the same time, the agents are the village government (the village head and any other governing bodies). The village residents have hired the Village Government to ensure that the provisions of Law No. 6 of 2014 on Villages are strictly followed. The Village Government, in its capacity as an agent, is answerable to the Village Community, in theirs as principals, as the owners of the sovereignty vested in the execution of Village Government, insofar as the management of Village Funds is concerned.

Rational Choice Theory (TRA) Ajzen and Fishbein established the Theory of Rational Behavior (1980). The central tenet of the Theory of Reasoned Action is that an individual's intentions, or lack thereof, are the driving force behind their actions. There are two primary sources of motivation for any given activity: the individual's belief in the efficacy of the behavior and the individual's assessment of the attitudes of those closest to them toward the behavior.

According to the Theory of Reasoned Action, an individual's intentions shape their behavior, and an individual's intentions are shaped by their subjective views and standards. If a person has a good value for action from prior experience and the environment encourages it, they will take it. The greatest way to forecast someone's conduct is to look at their interests.

In order to manage village finances in a principled and responsible manner, the village government apparatus takes action to attain accountability for village fund management. Accountability in handling village money is required if the local government machinery has the purpose of doing so.

2.2 Village Financial Management

According to the Minister of Home Affairs Regulation No. 20 of 2018 on Village Financial Management, the village's planning, implementation, management, reporting, and financial accountability constitute the entirety of village financial management. Each phase of the village's financial management builds on the previous ones.

Permendagri No. 20 of 2018 mandates that all financial management in villages be founded on openness, accountability, and citizen participation and carried out systematically and fiscally responsibly. According to Mahmudi (2011: 17), transparency occurs when an institution is forthright in sharing data about its efforts to manage public resources with interested parties. Public sector management must explain past, present, and future actions and policies and how they were implemented and funded if they are to be considered transparent. According to Sujarweni (2015a, b: 28), accountability is the responsibility of a leader, officer, or implementer to guarantee that his responsibilities have been met in line with the law. To be “participatory,” as defined by Sujarweni (2015a, b: 29), means that “every villager in the village concerned has the right to be involved in every decision-making at every activity organized by the village government where they live.” This right to participate in decision-making extends to formal and informal means of influencing policymaking.

2.3 Village Fund

Village funds are designated money from the State Revenue, and Expenditure Budget allocated specifically for the village and used to fund governance, development, community development, and community empowerment following Government Regulation No. 60 of 2014. This regulation, Government Regulation No. 22 of 2015, amends Government Regulation No. 60 of 2014. The shift occurs in the flow of money from the central government to the regencies and from the regencies to the villages.

Funds allocated for villages within the state budget will gradually increase to 10% outside the regional transfer fund. The distribution of village funding considers four factors: the number of villages, the percentage of the population living in poverty, the size of the village, and the degree of geographical difficulties.

The village fund was established to help better public services, reduce poverty, boost the local economy, close the gap in development between villages, and fortify the village as a whole. Money set aside for villages and indigenous communities is distributed fairly and evenly among all participating communities. Managed properly, village funds benefit the local community while adhering to all applicable laws and regulations, being cost-effective, open to public scrutiny, and respectful to all community members.

2.4 Accountability of Village Fund Management

The State Administration Agency and the Indonesian Financial and Development Supervision Agency (2000:12) define accountability as the duty of a person or the head of an organizational unit to account for or explain their actions and results. Values like efficiency, effectiveness, reliability, and predictability can only be maintained if people are held accountable for their actions.

Accountability is not theoretical but actual, and the law requires a very particular set of methods to establish what should be considered. Accountability can be accomplished with \sprovide access to all interested parties, asking questions, or challenging the accountability of decision-makers and implementers at the program level, the region, and the community. The people living in the village’s territory, in particular, have a

right to know about and participate in all matters about managing the village's financial resources.

What is meant by "accountability of village financial management" is the principle that determines that every activity and final result of village government activities must be accountable to the village community following the provisions of the laws and regulations, as stated in Law No. 06 of 2014 on Villages. Village development funds must be managed responsibly by the village authority to ensure the monies are used for their intended purposes.

2.5 Competence

A competent worker possesses the requisite expertise, experience, and understanding to do a given task successfully. A person's competence is measured by how well they carry out the numerous tasks required. Competence is an essential trait that directly affects performance, as stated by McClelland (1973). Competency requirements, according to Spencer and Spencer (1993), are broken down into six categories:

1. Ability to plan and implement (motivation to excel, attention to task clarity, rigor, quality of work, proactive, and ability to seek and use information).
2. Ability to serve (empathy, customer-oriented).
3. An ability to lead (influence, organizational awareness, relationship-building ability).
4. Ability to manage (ability to develop others, directing ability, group cooperation ability, group leadership ability).
5. Ability to think (analytical thinking, conceptual thinking, technical/professional/managerial skills).
6. Ability to be mature (ability to control yourself, flexibility, commitment to the organization).

This proficiency becomes crucial when considering the magnitude of the task at hand. The villagers can expect competent financial management from their village representatives.

2.6 Participation

Isbandi (2007) defines "community participation" as "the involvement of the community in the process of identifying problems and potentials that exist in society; in elections and decision-making about alternative solutions to deal with problems; in the implementation of efforts to overcome problems; and in the evaluation of changes that have occurred." Every development program that includes community engagement also includes community members in identifying and addressing existing issues and challenges.

Understanding involvement according to Mikkelsen (2011)'s six categories:

1. Participation is the voluntary contribution of the community to the project without taking part in decision-making,
2. Participation is sensitizing the community to increase the willingness to accept and respond to development projects

3. Participation is voluntary involvement by society in its self-determined change.
4. Participation is an active process, which means that the person or group associated with it takes the initiative and uses its freedom to do so.
5. Participation establishes a dialogue between the local community and the staff who prepare, implement, and monitor the project to obtain information about the local context and social impact.
6. Participation is the involvement of people in their self-development, life, and environment.

The people of a village have a right to have a say in the allocation of village finances and the oversight of village development projects. The aims of village development will be achieved with the help of the local population.

2.7 Utilization of Information Technology

Information technology is defined as any method used to gather data and then use that data in some way, whether for storage, retrieval, analysis, dissemination, or other purposes (as per Law No. 19 of 2016 on Amendments to Law No. 11 of 2008 on Information and Electronic Transactions).

Organizations, both public and private, can benefit from using IT to facilitate their operations for the reasons listed below (Sugiarti & Yudianto, 2017):

1. Increasing complexity of management tasks.
2. There is an international economic influence (globalization).
3. The need for faster response time.
4. Pressure due to business competition.

Information technology includes Information technology of all sizes (mainframe, mini, micro), applications (software), databases (software), networks (internet, intranet), and electronic commerce (Wilkinson et al., 2000). It is important to note that information technology encompasses both the computer technology (hardware and software) used to process and store information and the communication technology used to disseminate that information. Information technology, of which computers are a part, is a tool that can increase people's productivity and even allow them to accomplish tasks that humans traditionally could not (Sugiarti & Yudianto, 2017).

Information technology's integration into municipal operations helps ensure the smooth running of village life. When preparing revenue and expenditure budgets and quality village budget realization reports, financial planning and management software, especially village fund management, is a great asset.

2.8 Previous Research

Several earlier research has examined what influences village management's responsibility. The accountability of village fund management was found to be significantly impacted by the competency of the village fund management apparatus, the dedication of village government organizations, and community participation, according to research

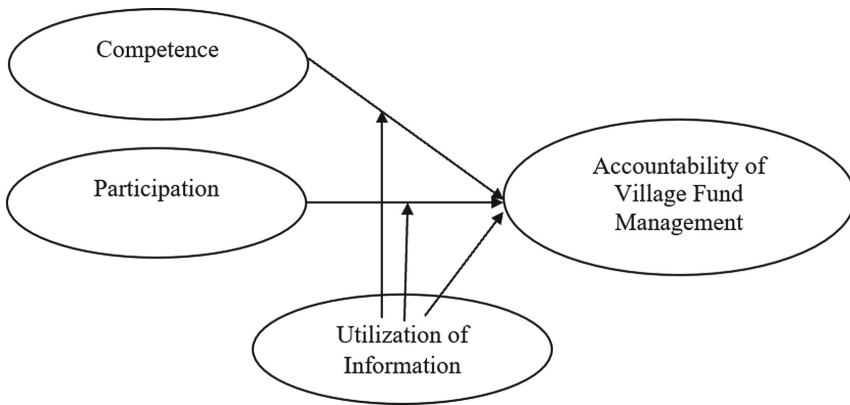


Fig. 1. Theoretical Framework

by Mada et al. (2017). Sugiarti and Yudianto (2017) conducted a study on the responsibility of managing village funds by substituting IT use indicators for commitment variables.

Sugiarti and Yudianto Research (2017) findings corroborate Mada et al. (2017)'s findings that IT use affects villagers' financial transparency and accountability. Aulia agreed with the findings of the studies conducted by Sugiarti and Yudianto (2018). Results from Sugiarti and Yudianto (2018) are supported by Karyadi's research (2018), while the reverse is untrue. According to Karyadi's (2018) findings, using technology in managing village finances did not increase transparency. The findings of Sugiarti and Yudianto's (2017) study, which found that IT increased transparency in village budgeting, are supported by Syafaruddin et al. (2019).

Based on a review of the literature, the research model is compiled as shown in Fig. 1.

2.9 Formulation of Hypotheses

The Role of Expertise in Ensuring Accountability in Local Budgeting Effective performance by the village government machinery depends crucially on the quality of its members. For the sake of this definition, competence can be thought of as the possession and application of a defined body of knowledge, skill, and ability. Consequently, if the apparatus is competent, the accountability of village fund administration is also increased. Findings from studies by Mada et al. (2017), Sugiarti and Yudianto (2017), and Aulia (2018) all agreed that competency affects villagers' accountability for managing village funds. The review led to the following hypothesis being drawn:

H1: Competence affects the accountability of village fund management.

Participation's Impact on the Accountability of Local Government Spending

"participation of the village community" refers to forming a village government where individual and institutional community members participate. Community participation, for instance, by having village residents help pinpoint issues and opportunities in the village's current setting. Community involvement will inspire more people to

get involved in village development, which will, in turn, impact how village authorities handle public funds. Findings from Studies Several recent studies, including ones by Mada et al. (2017), Sugiarti and Yudianto (2017), and Aulia, have confirmed that citizen involvement influences the transparency of village budgets. The review led to the following hypothesis being drawn:

H2: Participation affects the accountability of village fund management.

Impact of IT Adoption on Fiscal Transparency in a Small Community

The transparency of village budgeting can be improved using modern information technology. The precision and reliability of information technology's data-processing outcomes are two of its main selling points. The use of IT also helps cut down on careless mistakes. Adopting computerized financial forecasting and reporting methods for large village fund budgets is essential. That is why the local government needs to use IT in all aspects of financial administration, notably in handling public monies. Sugiarti (2017), Yudianto (2017), and Aulia (2018)'s findings corroborate that e-governance improves village financial transparency and accountability through the use of information technology. The following hypothesis is offered based on the review:

H3: Utilization of information technology affects accountability for village fund management.

Utilization of Information Technology as a Quasi Competence and involvement in village fund management are moderating factors in the accountability for mismanagement of those funds.

According to action theory, people respond by processing information from a stimulus object or circumstance through prior knowledge, expectations, and interpretations. The capacity to act in the sense of deciding between several options to get a desired outcome is what we mean by "activity." It means that the perception and experience of the village government apparatus will determine the policy of utilizing information technology in managing village money. Accountability for village fund management can be improved with the help of IT, as shown by the studies conducted by Sugiarti and Yudianto (2017), Aulia (2018), and Syafaruddin (2019). However, Karyadi's (2018) findings contradict the study's findings. According to Karyadi (2018), using technology to manage village finances does not increase transparency. The review led to the following hypothesis being drawn:

H4: Utilization of information technology is a quasi-variable of moderation in the influence of competence on the accountability of village fund management.

H5: Utilization of information technology is a quasi-variable of moderation in the influence of participation on the accountability of village fund management.

3 Research Method

3.1 Research Design

This research is an example of the type known as hypothesis testing, which aims to explain the link between two or more variables by examining the hypothesized relationship between them. To test hypotheses, we build prediction models to find the linkages between different factors.

3.2 Data Type

The information was collected through a primary source, such as a questionnaire. Participants were approached personally and given questionnaires with written statements representing research variables. The survey asked for responses on a 7-point Likert scale. The scale runs from 1 (very strongly disagree) to 7 (very strongly agree), with one being the most extreme (SSS). It means that the variables being used are latent.

3.3 Population and Sample

Demak Regency's Karangawen District Government and its Village Consultative Agency's upper echelons are the focus of this research. A representative cross-section of the population was used as the study's sample in these examinations. Purposeful sampling, a non-probability sampling method, was used to pick the respondents. Members of the population with at least one year of work experience are eligible to participate in the survey.

If the minimal sample size can be calculated, it will be the basis for how many samples will be taken. According to Hair et al. (2017), the formula for determining the minimal sample size for SEM is as follows: (Number of indicators + the number of latent variables) \times (estimated parameter).

Following these principles, a sufficient sample size for the study would consist of the following:

$$\text{Minimum sample} = (12 + 6) \times 5 = 90 \text{ respondents.}$$

3.4 Operational Definition and Measurement of Latent Variables

Management of Village Funds and Its Accountability The concept of accountability states that the village's residents have the right to know how their tax dollars are being spent and that the actions of the village administration must be transparent in light of the rules and regulations in place. Three (three) indicators are used to measure characteristics associated with accountable village fund management.

3.5 Competence

A competent worker possesses the requisite expertise, experience, and understanding to do a given task successfully. A person's competence is measured by how well they carry out the numerous tasks required. Three (three) factors describing education, experience, and accountability can be used to assess competency.

3.6 Participation

"Participation" describes the community's involvement in problem recognition, solution development, problem implementation, and change assessment activities. Three (three) metrics were utilized to quantify engagement: attendance at the revenue and expenditure budget (APB Village) discussion meeting, dissemination of the Village APB, and the impact of local infrastructure on the budgeting process.

3.7 Utilization of Information Technology

Computing systems (mainframe, mini, micro), applications (software), data stores (databases), communications systems (Internet, intranet), and electronic commerce are all examples of information technology. Using Wilkinson et al. definition.'s of IT, we construct variables that measure how IT is used (2000). Three (three) indicators define internet network use, use of cutting-edge computer hardware, and use of village APB software as measures of information technology utilization.

Ninety students from the Accounting Department at the Economics Faculty at the University of Semarang participated in a pilot study to determine the validity and reliability of the research instruments used to measure research variables. Initial data from the studies' instruments confirmed their validity and reliability.

3.8 Structural Equation Model

The structural equation model in this study is:

$$\eta = \gamma_1\xi_1 + \gamma_2\xi_2 + \gamma_3\xi_3 + \gamma_4\xi_1 * \xi_3 + \gamma_5\xi_2 * \xi_3 + \zeta$$

Information:

η = latent endogenous construct accountability of village fund management

γ_1 = coefficient of influence of exogenous latent construct competence on latent construct endogenous accountability of village fund management.

γ_2 = coefficient of influence of exogenous latent construct participation on latent construct endogenous accountability of village fund management.

γ_3 = coefficient of influence of exogenous latent construct utilization of information technology against latent construct endogenous accountability of village fund management.

γ_4 = coefficient of influence of the interaction of exogenous latent constructs of competence with exogenous latent construct utilization of information technology against latent construct endogenous accountability of village fund management.

γ_5 = coefficient of influence of exogenous latent construct interaction participation with exogenous latent construct utilization of information technology to latent construct endogenous accountability of village fund management.

ξ_1 = latent construct exogen competence.

ξ_2 = latent construct exogen participation.

ξ_3 = exogenous latent constructs of information technology utilization.

$\xi_1 * \xi_3$ = interaction of exogenous latent constructs of competence with latent construct utilization of information technology.

$\xi_2 * \xi_3$ = interaction of exogenous latent participation constructs with latent information technology utilization.

ζ = error model.

3.9 Data Analysis

This research model uses Variance Based SEM (VB SEM) or PLS (Partial Least Square) with WarpPLS 7.0 software in the testing framework. As for the testing stages of research models guided by Hair et al. (2017), as follows:

Table 1. Output and Rule of Thumb Evaluation of PLS Models

Model Test	Criterion	Rule of Thumb
Evaluation of Reflective Measurement Model (Outer Model) or Indicator Test	a. Reliability Indicators	<i>Loading Factor</i> > 0,70
	b. Reliability of Internal Consistency	Relationships Internal Consistency reliability is called good if composite reliability ≥ 0.70 .
	c. Convergent validity	The Average Variance Extracted (AVE) value for each variable must be > 0.50
	d. Discriminant validity	The square root value of AVE for each variable is greater than the correlation between variables
Evaluation of the Structural Model (Inner Model) or Hypothesis Testing	a. Coefficient of Determination (R^2)	(R^2) ≤ 0.70 is called the strong model, $R^2 \leq 0.45$ is called the moderate model, and $R^2 \leq 0.25$ is called the weak model
	b. Significance of Path Relationships	P-Value < 0.05 (Significance Level = 5%)

1. Evaluation of Reflective Measurement Model, which includes:
 - a. Reliability indicators;
 - b. Reliability of Internal Consistency;
 - c. Convergent Validity; and
 - d. Discriminant Validity;
2. Evaluation of Structural Models, which include:
 - a. Coefficient of Determination; and
 - b. The significance of the Path Relationship.

The criteria and rules of thumb evaluation of the PLS Model are tabulated in Table 1.

4 Results and Discussion

4.1 Questionnaire Distribution and Statistical Description

One hundred eight questionnaires were distributed to participants to collect information via survey methodologies. With 108 respondents, we have more than doubled the required sample size of 90. Table 2 displays the data collection outcomes, while Table 3 describes the variables statistically.

Table 2 shows that all 108 questionnaires were returned and completed. Mean values of 14.35, 15.45, 16.92, and 17.27 in Table 3 indicate that respondents generally agree

Table 2. Data Collection Results

Information	Amount
Distributed questionnaires	108 copy
Read more questionnaires received	108 copy
Incomplete or flawed questionnaires	0 copy
Questionnaires that can be used	108 copy

Source: Data processed in 2019

Table 3. Correlation Analysis Test

Variable	N	Min	Max	Mean	Standard Deviation
Competence	108	4	21	14,38	3,86
Participation	108	3	21	15,45	4,87
Utilization of Information Technology	108	3	21	16,92	4,10
Accountability of Village Fund Management	108	4	21	17,27	4,56

Source: Data processed in 2019

(S) or strongly agree (M) with their assertions regarding their proficiency level, their level of engagement, and their use of information technology, respectively.

Models of Reflective Measurement Evaluation

Evaluating reflective measurement models in this research:

1. Test Reliability Indicators.
2. Internal Consistency Reliability Test.
3. Convergent Validity Test.
4. Discriminant Validity Test

Tables 4, 5, 6 and 7, provide the outcomes of examining reflecting measuring models. Reflective measurement models were evaluated, and the results are summarized in Table 4.

1. Table 4 shows that both indicators are reliable, as reflected in loading factors more than 0.70.
2. Table 5 shows that the reliability of internal consistency is good, as reflected in composite reliability greater than 0.70.
3. Table 6 shows that the convergent validity of all variables in the study was met, as reflected in the average variance extracted (AVE) greater than 0.50.
4. Table 7 shows that the discriminant validity of all variables in the study was met, as seen at the square root of AVE for each variable greater than the correlation between variables.

Table 4. Reliability Indicators

Variable	1st indicator	2nd indicator	3rd indicator
Competence	0,769	0,931	0,918
Participation	0,910	0,933	0,883
Utilization of Information Technology	0,890	0,870	0,937
Accountability of Village Fund Management	0,947	0,966	0,962

Table 5. Reliability of Internal Consistency

Variable	Coefficient <i>Composite Reliability</i>
Competence	0,907
Participation	0,934
Utilization of Information Technology	0,927
Accountability of Village Fund Management	0,971

From the description, this research model has met the criteria required to evaluate reflective measurement models.

Table 6. Convergent Validity

Variable	AVE
Competence	0,767
Participation	0,826
Utilization of Information Technology	0,809
Accountability of Village Fund Management	0,919

Table 7. Discriminant Validity

Correlations among l.vs. With sq. rts. of AVEs

	Competence	Participation	Information Technology	Accountability
Competence	0.876	0.679	0.583	0.653
Participation	0.679	0.909	0.577	0.707
Technology	0.583	0.577	0.900	0.571
Accountability	0.653	0.707	0.571	0.958

Table 8. Coefficient of Determination

Criteria	R ²	Adjusted R ²
Coefficient of Determination	0,620	0,601

4.2 Evaluation of Structural Model

In this study, the evaluation of structural or inner models included:

1. Coefficient of Determination, and
2. The significance of the Path Relationship is a hypothesis test

The coefficient of determination of the research model is reflected in the magnitude of R² and Adjusted R². Table 8 shows the coefficients.

Table 8 shows that the model's R² is 0.620. Thus, it adequately explains 62.00% of the variance in the factors that affect the accountability of village fund management. Variables outside the scope of this study explain the remaining 38.00% of the variance. An adjusted R² of 0.601 indicates that the model captures 60.10 percent of the variation in the independent variables (those that affect accountability in the case of village fund management), while the confounding variables account for the remaining 39.90 percent.

The importance of pathway links confirming the direct influence of exogenous variables on endogenous variables can be tested to perform hypothesis testing. Regarding the Product Indicator Method for analyzing the effects of moderation, we find promising results. Two-way interactions are another name for this method. Due to the Product Indicator Approach, the variables of competency/participation can directly affect the accountability of village fund management. They can also interact with the variables of information technology utilization. The measuring model reflects that there is only a single moderating variable. Hence this method is appropriate.

While the rule of thumb is a level of significance of 5%, the significance of the route relationship can be determined by comparing the significant (P-Values for Total Effects) of each pathway association (Path Coefficient). Each pathway association in this study's model and its associated Path Coefficient and Significance Value are listed in Table 9.

Information:

K : Competence

Q : Participation

PTI : Utilization of Information Technology

K * PTI : Competency Interaction with The Utilization of Information Technology

Table 9. Path Coefficients and Significance Values

Variable	K	P	PTI	K*PTI	P*PTI
Path Coefficient	0,230	0,467	0,205	-0,024	-0,000
Significance Value	0,006	0,001	0,013	0,399	0,498

P * PTI : Interaction of Participation with The Utilization of Information Technology

The Significance Value of a Path Coefficient indicates how an independent exogenous variable affects an endogenous dependent variable. The significance value below the 0.05 threshold in Table 9 indicates a direct relationship between competence, involvement, and the use of information technology and accountability. We, therefore, accept hypotheses 1, 2, and 3. Since the value of significance is more than 0.05, we reject H4 and H5, indicating that the use of IT is not a quasi-variable of moderation in the influence of competence or participation in the accountability of village fund management.

5 Conclusion

From the description in advance, it can be concluded as follows:

1. Competency Variables have a significant effect directly on Village Fund Management Accountability.
2. Participation Variables have a significant effect directly on Village Fund Management Accountability.
3. Information Technology Utilization Variables have a significant effect directly on Village Fund Management Accountability.
4. Technology Utilization Variables are not moderation variables related to the influence of Competency variables on Village Fund Management Accountability variables.
5. Technology Utilization Variables are not moderation variables related to the effect of Participation variables on Village Fund Management Accountability variables.

6 Limitations and Implications for Future Research

This research covers an area that has yet to be widespread, then for further research can develop the scope of areas such as agencies or provinces so that the research results can be generalized.

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