The Determinant of Financial Management Accountability of The Village (A Study on Village Government in the Area of Kebumen District)

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Abstrak

Penelitian ini bertujuan untuk mengetahui determinan akuntabilitas pengelolaan keuangan desa. Jenis penelitian ini adalah penelitian kuantitatif dengan teknik cluster random sampling. Populasi yang digunakan adalah perangkat desa yang berada di Kabupaten Kebumen yang terlibat dalam pengelolaan keuangan desa, sedangkan sampel yang berhasil memenuhi kriteria penelitian berjumlah 107 perangkat desa dari 38 desa. Pengumpulan data menggunakan metode kuesioner. Analisis data penelitian menggunakan analisis deskriptif dan regresi berganda dengan program SPSS versi 21. Hasil analisis uji regresi linear berganda menunjukkan adanya pengaruh simultan bimbingan teknis, pemahaman tugas pokok dan fungsi dalam organisasi serta pemahaman mekanisme penatausahaan keuangan desa terhadap akuntabilitas pengelolaan keuangan desa, sedangkan pengaruh secara parsial menunjukkan bahwa variabel bimbingan teknis tidak berpengaruh terhadap akuntabilitas pengelolaan keuangan desa, sedangkan variabel pemahaman tugas pokok dan fungsi dalam organisasi serta pemahaman mekanisme penatausahaan keuangan desa berpengaruh signifikan terhadap akuntabilitas pengelolaan keuangan desa.

Abstract

This study aims to know the determinant of financial management accountability of the village. This research is a quantitative study with cluster random sampling technique. The population used was the village located in Kebumen involved in the management of village finances, while samples were successfully met the study criteria device amounted to 107 apparatus of the village from 38 villages. The data collection used questionnaires method. Research data analysis used descriptive analysis and multiple regression with SPSS version 21. The results of the analysis of multiple linear regression tests indicated the presence of simultaneous technical assistance, the understanding of the main tasks and functions in the organization, and the understanding of village financial administration mechanism to the accountability of village financial management. Meanwhile, the partial effect indicated that the variable of technical assistance did not affect the accountability of village financial management, while variables of the understanding of the main tasks and functions in the organization and the understanding of village financial administration mechanism significantly affected on financial management accountability of the village.

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INTRODUCTION

Village is village and traditional village or called by other names, hereinafter referred to as village, is a unity of legal community which has territorial boundaries which has the authority for governing and administering government affairs, the interests of local communities based on community initiatives, rights of origins, and / or traditional rights which is recognized and respected in the government system of the Unitary State of the Republic of Indonesia (Law No. 6 of 2014). Each village has its own rules. Village as a government which is directly in contact with community becomes the main focus in government development, as evidenced by the beginning of the budget allocation of Village Fund for the Year 2015. The allocation of the Village Fund is mandated by Law No. 6 of 2014 concerning Village. The government and the House of Representatives have a strong commitment to this policy, as evidenced by the approval of the village fund budget amounted to Rp20.7 trillion in the APBNP of 2015 which has been distributed to 74,093 villages throughout Indonesia and the number will increase in 2016.

Based on the data, then it can be known that there is a huge increase of funds, the Corruption Eradication Commission (KPK) sees the potential for corruption in the distribution of funds to the village, so the Corruption Eradication Commission conducts a Study on Village Financial Management: The Allocation of Village Funds and Village Funds. The results of the literature analysis, expert opinion, and field observations, this study identifies some potential problems that arise in the management of village finances that are not always linear with the existing regulations, as well as the potential problems of corruption and fraud that can occur in this village financial management.

Based on the study, it can be concluded that the allocation of Village Fund and Village Fund is prone to be misused and manipulated in the accountability report. However, the study does not explain the corruption that has been done but the potential for corruption that can be done, so that all parties involved in the financial management of this village must work together and synergize so that the Allocation of Funds Village and Village Funds are managed effectively and efficiently, transparently and accountable. According to the Minister of Home Affairs Regulation No. 113 of 2014 Village Financial Management is the whole activities which includes planning, implementation, administration, reporting, and accountability of village finances. The managers of village finance are Village Head and Technical Implementer of Village Financial Management (PTPKD).

An important issue in managing state finances today is how to realize accountability and foster public trust in governmental financial performance. Public accountability is the obligation of the trust holder (agent) to provide accountability, present, report and disclose all activities which become their responsibility to the principal that has the right and authority to ask those responsibilities (Mardiasmo, 2009: 20). Public accountability consists of two types, namely: vertical accountability and horizontal accountability. Vertical accountability is the accountability for the management of funds to a higher authority. Horizontal accountability is the accountability to wider community.

Based on the explanation above, it can be known that to realize accountability of village financial management, the role of human resources (HR) becomes very important. However, the current human resources are inadequate in terms of quality, so it is very necessary to conduct intensive technical assistance for village apparatus to improve its quality, especially regarding the understanding and capability of village apparatus in managing village finances. As known, technical assistance (bimtek), is a training and development of knowledge and ability activities that can be used to solve the problems faced by each individual or a particular institution. Faced with the fact that the higher level of competence required, then technical assistance has become a necessity for

individuals, agencies, and government agencies. Village financial managers consisting of Village Heads and PTPKD (Technical Implementers of Village Financial Management) also need technical assistance to improve their competence in managing village finances. Technical guidance required is technical guidance related to planning, implementation, administration, reporting, and accountability.

Understanding that must be mastered, among others, is the understanding of the main tasks and functions (tupoksi) in the organization so that village devices in carrying out their duties and responsibilities in accordance with their respective Job Description. The main tasks and functions (tupoksi) is the unity of work or activities carried out by employees who have specific aspects and are interconnected with each other by their nature or implementation to achieve certain goals within an organization (Rivani, 2012). In addition, village officials, especially the Village Head and PTPKD, should also have an understanding on the mechanism of village financial administration, if the understanding of village financial administration mechanisms owned by the Village Head and PTPKD is good, then it is expected that the accountability of financial management in each village will be good as well.
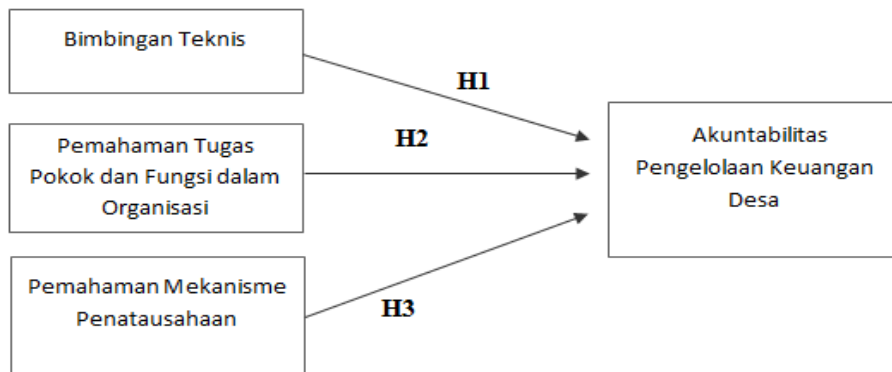

Figure 1. Theoretical Framework

This study aims to determine the effect of technical assistance, the understanding of the main tasks and functions (tupoksi) in the organization, and the understanding of village financial administration mechanism on the accountability of village financial management. Hypothesis in this research is as follows:

H1: Technical assistance significantly affects on the accountability of village financial management
H2: The understanding of the main tasks and functions (tupoksi) in the organization significantly affects the accountability of village financial management
H3: The understanding of village financial administration mechanism has a significant effect on the accountability of village financial management

The research is conducted on the management of village finances in Kebumen District. The research conducted in Kebumen District is based on 2 (two) things, namely in 2015 Kebumen District is the district that receives the largest Village Funds number 2 in Central Java and Kebumen District has been conducting village head election in 2013 which means that village financial managers have served less more than 2 (two) years so that the village financial managers in Kebumen District are expected to have an understanding of their respective main duties and functions and has followed some technical assistance that has been held by the provincial government as well as by the district government.

METHODS

This research used quantitative approach with hypothesis testing study research design to examine the influence between variables hypothesized in the research. The population in this study was the entire village government as the financial manager of the village in Kebumen District. The sampling technique used was Cluster Random Sampling. This technique was used if the scope of the population area covered a large area, so from that area needed to be made some clusters (Wahyudin, 2015: 105). This study had a population of all village governments as village financial managers throughout Kebumen District. This population area was too many and wide, so as the population area was divided into several clusters, namely 26 subdistricts in Kebumen District as cluster. Based on 26 Subdistricts in Kebumen District, the researcher randomly selected 5 specific subdistricts as sample cluster. Five subdistricts taken as sample cluster in this research were Kebumen Subdistrict, Alian Subdistrict, Buluspsantren Subdistrict, Kuthowinangun Subdistrict, and Karanganyar Subdistrict. Here was the number of sample taken based on Cluster Random sampling technique:

Table 1. Determination of the Sample Number

No.	Subdistrict	Total subjects in the sample
1.	Alian Subdistrict	9
2.	Buluspesantren Subdistrict	8
3.	Karanganyar Subdistrict	4
4.	Kuthowinangun Subdistrict	7
5.	Kebumen Subdistrict	10
Total		38

Source: Primary data primer processed, 2016

The variables in this research were the accountability of village financial management as dependent variable (Y), and 3 (three) independent variables namely technical assistance (X1), the understanding of the main tasks and functions (tupoksi) in the organization (X2), the understanding of village financial administration mechanism (X3). The indicators of village financial management accountability variable (Y) there were 5 (five) namely accuracy, transparency, validity, relevance, and reliability. The variable of technical assistance (X1) had 2 (two) indicators that were technical assistance on the management of village finances organized by the district and provincial governments and coaching and / or assisting of village financial management. The variable of the understanding of the main tasks and functions (tupoksi) in the organization (X2) also had 2 (two) indicators that were the level of understanding to the main tasks of each position and the level of understanding about the functions of each position. The indicators of the understanding of village financial administration mechanism (X3) there were 2 (two) indicators namely the level of understanding on accounting recording as well as the party which did it and the level of understanding on the time in implementing administration according to existing regulations.

Data used in this research was primary data. This research took the data directly using questionnaire method given to the village financial manager. Questionnaire was a data collection technique that was done by giving a set of questions or written statement to the respondent to answer (Sugiyono, 2015: 199). Sources of data were obtained from respondents' answers consisting of Village Head, Village Secretary, and Village Treasurer as village financial manager. Questions or statements in the questionnaire for each variable in this study were measured by using a Likert scale that was a scale used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena. The answer of the respondents was qualitative which made quantitative,

where the answer was scored by using 5 (five) points of Likert scale, that was 1 for Strongly Disagree (STS), 2 for Disagree (TS), 3 for Doubt (RR), 4 for Agree (S), and 5 for Strongly Agree (SS).

The data has been collected, further processed to find out the results of the research. The data was processed by using SPSS application ver.21. The researcher analyzed how the influence of technical assistance, the understanding of the main tasks and functions (tupoksi) in the organization, and the understanding of village financial administration mechanism to the accountability of village financial management.

RESULTS AND DISCUSSIONS

Table 2. Descriptive Statistics of the Research
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TOTALAKT	107	18	25	22.44	2.066
TOTALBT	107	16	20	18.70	1.537
TOTALPF	107	24	35	30.47	2.944
TOTALPN	107	17	25	22.11	2.250
Valid N (listwise)	107				

Source: Primary data processed, 2016

Based on the result of descriptive statistical analysis with total sample of 107, it could be obtained the result for the accountability of village financial management (Y), the minimum value equal to 18 and the maximum value equal 25, so obtained mean value equal to 22.44 and had standard deviation value equal to 2.066. Variable of technical assistance (X1) had the minimum value equal to 16 and the maximum value equal to 20, so that obtained mean value equal to 18.70 and had standard deviation value equal to 1.537. The variable of the understanding of the main tasks and functions (tupoksi) in the organization (X2) had the minimum value equal to 24 and the maximum value equal to 35, so obtained mean value equal to 30.47 and standard deviation value equal to 2.944. The variable of the understanding of village financial administration mechanism (X3) had the minimum value equal to 17 and the maximum value equal to 25, so it was obtained mean value of 22.11 and standard deviation value of 2.250.

Based on the result of validity test, all of the statement items were declared valid. This meant each statement item in the questionnaire was valid. Based on the result of reliability test, it was known that Cronbach Alpha values generated by the accountability of village financial management variable (0.843), technical assistance variable (0.834), the understanding of the main tasks and functions (tupoksi) in the organization variable (0.883) and the understanding of village financial administration management variable (0.882). This meant that the variables of village financial management accountability, technical assistance, the understanding of the main tasks and functions (tupoksi) in the organization, and the understanding of village financial administration mechanism could be said reliable.

Before conducting hypothesis testing needed to be conducted prerequisite analysis test. The prerequisite tests conducted in this research was normality test, multicollinearity test, and heteroscedasticity test. The result of the normality test that has been done was known that the value of Kolmogorov-Smirnov (K-S) was 0.897 with a significance value of 0.397 which meant greater than 0.05. This meant that data was normally distributed and could be said that the normality test was met. The result of multicollinearity test showed that none of the independent variables had VIF

values greater than 10. The value of technical assistance (1.413), the understanding of the main tasks and functions (tupoksi) in the organization (2.111) and the understanding of village financial administration mechanisms (1.956). This result proved that there was no multicollinearity among independent variables in the regression model.

Regression model also did not occur heteroscedasticity. The result was based on the result of scatterplot that there was no clear pattern. Therefore, it was declared that heteroskedasticity did not occur. Heteroscedasticity testing by using White Test also showed the same thing. This could be seen from the calculation of white regression equation that generated the R^2 value of 0.144 so that obtained the chi-square value by n X R^2 = 107 X 0.144 = 15.408 (C^2count), while the value of chi-square table could be seen in the critical value of chi square table, obtained chi-square table value of 12.,342. The result of the comparison between the two chi-square values was 15.408 <124.342 (C^2 count <C^2 table). According to these results, it could be concluded that there was no heteroscedasticity.

The result of multiple analysis showed the equation of Y = 2.579 + 0.157X1 + 0.178X2 + 0.520X3 + e. The equation showed that there would be an increase in the accountability of village financial management (Y) whenever there was an increase in technical assistance (X1), the understanding of the main tasks and functions (tupoksi) in the organization, and the understanding of village financial administration mechanisms as well as if all independent variables were considered constant then the value of village financial management accountability variable was at the constant value of 2.579. Hypothesis testing was done by doing partial test, simultaneous test, and search of determination coefficient value. Here was the result of partial test (t statistical test) presented in Table 3.

Table 3. The Result of t Test

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.579	1.511		1.707	.091
	TOTALBT	.157	.088	.117	1.793	.076
	TOTALPF	.178	.056	.253	3.171	.002
	TOTALPN	.520	.071	.566	7.367	.000

a. Dependent Variable: TOTALAKT

Source: Primary data processed, 2016

Based on Table 3, it could be seen that the technical assistance variable (X1) showed that the value of t_{count} was 1.793 which meant smaller than the t_{table} of 1.9833 and the significance value of 0.076 which meant greater than α = 0.05. Since t_{count} <t_{table} and sig> 0.05 then H1 was rejected. This meant that technical guidance (X1) had no effect on the accountability of village financial management (Y). It might be an indication that the cause of the inadequacy of technical assistance on financial management accountability was the lack of technical assistance provided by the provincial government or by the district government. The result of this study was in accordance with research conducted in Purbalingga District by Setyoko (2010) entitled Financial Administration Accountability of Village Fund Allocation Program (ADD) which showed that, although Purbalingga District government has provided training on management and preparation of financial statement of Village Fund Allocation Program ADD) to the Village Implementation Team (TPD), based on the records of the Bapernas of Purbalingga District, many villages were unable to submit the financial statements in accordance with the provision has been set.

Based on the answers contained in the questionnaire, it was known that the respondents still needed a lot of technical assistance related to the management of village finances. The result of this study was in accordance with Subroto's study (2009) entitled "The Accountability of Village Fund Management (a Case Study of Village Fund Allocation Management in Villages in Tlogomulyo District of Temanggung District 2008)". The results of this study indicated that for planning, implementation, and accountability of the Village Fund Allocation, it has been shown that there was an accountable and transparent management, but from the administrative side it still needed further assistance, because it was not fully in accordance with the provisions. The main constraint was the ineffectiveness of the village government official assistance and the competence of human resources, so it still needed assistance from local government officials in a sustainable manner.

The result of second hypothesis test (H2) showed that the understanding of the main tasks and functions (tupoksi) in the organization (X2) affected the accountability of village financial management (Y) as evidenced by the t_{count} value of 3.171 which meant greater than t_{tabel} of 1.9833 and significance value of 0.002 which meant smaller than $\alpha = 0.05$. Based on the description, it could be concluded that the second hypothesis (H2) was accepted. This result was also in accordance with research conducted by Sumiarti (2015) entitled The Management of Fund Allocation Ngatabaru Village Sigi Biromaru Subdistrict Sigi District that showed that the organization conducted by Ngatabaru village government has not run in accordance with their main tasks and functions respectively because of inadequate human resources competency factor, thus affecting the implementation of Village Fund Allocation management run poorly.

The result of the third hypothesis testing (H3) showed that the understanding of village financial administration mechanism (X3) affected the accountability of village management (Y) which was proved by t_{count} of 7.367 which meant bigger than t_{table} of 1.9833 and significance value of 0.000 which meant smaller of $\alpha = 0.05$. Based on the explanation, it could be concluded that the third hypothesis (H3) was accepted. The understanding of the village financial administration mechanism in this study examined the level of understanding of village financial managers regarding accounting records and the understanding on the time in implementing the administration in accordance with the existing regulations. The result showed that village financial managers in Kebumen District had a high level of understanding on accounting records. This result was in accordance with research conducted by Lestari et al (2014) entitled Dissecting Accountability of Financial Management Practices of Pakraman Kubutambahan Village, Kubutambahan Subdistrict, Buleleng District, Bali Province (An Interpretive Study on Non-Governmental Public Organization) which showed that Pakraman Kubutambahan Village administrators understood that accounting was an instrument of accountability and transparency in financial management in Pakraman Village. In line with this, the accountability process of financial management in Pakraman Kubutambahan Village has been consistently carried out every month using a simple accounting system. The financial management process of Pakraman Village Kubutambahan has also fulfilled the principles of good management as well as the principles of public accountability.

The results of this study also showed that village financial managers in Kebumen District had a high level of understanding of village financial administration. This result was in accordance with research conducted by Adi (2013) entitled "The implementation of Management and Administration of Village Finance Based on Local Regulation No. 16 of 2007 on Village Finance in Mulawarman Village, Tenggarong Seberang Subdistrict Kutai Kartanegara District" which indicated that the management of village finances in Mulawarman Village in the implementation of all village revenues and expenditures has been included with valid evidence and all activities referring to previously agreed plans. The following result from the F test or simultaneous test was presented in Table 4.

Tabel 4. The Result of F Test

ANOVAa

Model		Sum of Squares	Df	Mean Square	F	Sig.
	Regression	311.524	3	103.841	75.947	.000b
1	Residual	140.831	103	1.367		
	Total	452.355	106			

a. Dependent Variable: TOTALAKT

b. Predictors: (Constant), TOTALPN, TOTALBT, TOTALPF

Source: Primary data processed, 2016

Based on the table above, it could be known that from the ANOVA or F-test obtained the value of F_{count} equal to 75.947 which meant bigger than F_{table} of 2.69 and the value of significance of 0.000 which meant smaller than $\alpha = 0.05$. Since $F_{count} > F_{table}$ and sig <0.05, it could be interpreted that the independent variables (technical assistance, the understanding of the main tasks and functions in the organization, and the understanding of village financial administration mechanism) together had an effect on the dependent variable (the accountability of village financial management). Here was the results of the determination coefficient test presented in Table 5.

Table 5. The Result of Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.830[a]	.689	.680	1.169

a. Predictors: (Constant), TOTALPN, TOTALBT, TOTALPF

Source: Primary data processed, 2016

The value of the coefficient of determination (Adjusted R Square) of 0.680 approximated 1 indicating that the accountability of village financial management was influenced by variables of technical assistance, the understanding of the main tasks and functions (tupoksi) in the organization, and the understanding of village financial administration mechanism by 68%. Meanwhile, the remaining of 32% was influenced by other variables that were not researched and studied in this study.

CONCLUSIONS

Based on the results of research and discussion, it can be concluded that technical assistance does not affect the accountability of village financial management. The understanding of the main tasks and functions (tupoksi) in the organization and the understanding of village financial administration mechanism affect the accountability of village financial management. Simultaneously technical assistance, the understanding of the main tasks and functions (tupoksi) in the organization, and the understanding of village financial administration mechanism affect the accountability of village financial management. Suggestion in this study for the provincial and district governments is to maximize the technical assistance that organized and set a clear and firm sanctional mechanism. Improving the quality of human resources (SDM) of Village Consultative Agency (BPD) for members of BPD is able to carry out its functions maximally. For the next writer to be able to add other variables that are not contained in this research.

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