



## Factors Affecting The Accountability of Village Financial Management

Putri Wahyuningsih, Kiswanto<sup>✉</sup>

Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Semarang, Indonesia

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### Abstrak

Penelitian ini bertujuan untuk menguji dan menganalisis bagaimana pengaruh bimbingan teknis, pemahaman mekanisme perencanaan pengelolaan keuangan desa, serta pemahaman tugas pokok dan fungsi pemerintah desa terhadap akuntabilitas pengelolaan keuangan desa. Akuntabilitas sebagai suatu pertanggungjawaban menyajikan, melaporkan, mengungkapkan segala aktivitas dan kegiatan yang menjadi tanggung jawab si pemegang amanah terhadap publik. Semakin tinggi tanggung jawab si pengelola maka akuntabilitas pengelolaan pemerintah desa semakin baik. Akuntabilitas pengelolaan keuangan desa dalam penelitian ini dilihat dari indikator keakuratan, transparansi, validitas, relevansi, dan keandalan informasi. Populasi dalam penelitian ini adalah pengelola keuangan desa di kabupaten Kebumen. Metode pengambilan sampel dalam penelitian ini adalah Disproportionate Stratified Random Sampling yang menghasilkan 107 responden pengelola keuangan desa di kabupaten Kebumen. Teknik analisis yang digunakan dalam penelitian ini adalah regresi linear berganda. Hasil penelitian menunjukkan bahwa bimbingan teknis (bimtek) dan pemahaman tugas pokok dan fungsi berpengaruh secara signifikan, sedangkan pemahaman mekanisme perencanaan pengelolaan keuangan desa tidak memiliki pengaruh yang signifikan terhadap akuntabilitas pengelolaan keuangan desa. Saran yang berkaitan dengan penelitian ini yakni perlunya peningkatan peran dari masyarakat serta pemerintah terkait pengawasan penyelenggaraan pemerintahan desa.

### Abstract

This study aims to examine and analyze how the influence of technical assistance, the understanding of village financial management planning, as well as the understanding of the duties and functions of government accountability in financial management of the village. Accountability as a present accountability, reporting, disclose all activities and activities that are the responsibility of the trustee to the public. The higher the manager's responsibility, the accountability of the management of village government, the better. Accountability in financial management in the research village is seen from indicators of accuracy, transparency, validity, relevance, and reliability of the information. The population in this study is the financial manager of the village in Kebumen district. The sampling method in this research is disproportionate stratified random sampling which resulted in 107 respondents financial managers village in Kebumen district. The analysis technique used in this research is multiple linear regression. The results showed that the technical assistance and understanding of the duties and functions of significant influence, whereas the understanding of village financial management planning does not have a significant impact on the financial management accountability village. Suggestions relating to this study the need to increase the role of the community and related government supervision of village governance.

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<sup>✉</sup> Correspondence Author:

Gedung L2 Lantai 2 FE Unnes  
Kampus Sekaran, Gunungpati, Semarang, 50229  
Email: [kiwantofeunnes@mail.unnes.ac.id](mailto:kiwantofeunnes@mail.unnes.ac.id)

## INTRODUCTION

Political transition that happens in Indonesia resulted in two simultaneous political processes, namely decentralization and democratization. The political transition intended is certainly the enactment of regional autonomy based on Act No. 22 Year 1999, as amended to Law No. 23 of 2014 on Regional Government. Essentially, the implementation of regional autonomy is to accelerate the realization of society welfare. Along with the development of the spirit to accelerate the realization of society welfare through regional autonomy is then developed in the village autonomy system through the enactment of Law No. 6 Year 2014 on villages and Government Regulation No. 43 Year 2014 as the implementing regulations (Supriadi, 2015). The implementation of a village rule set that have been applied no longer in accordance with the development of the times, especially on matters concerning the position of society, customary law, democratization, diversity, community participation, progress and equity of development, thus resulting in an inter-regional gap. Law of the Republic of Indonesia Number 6 year 2014 concerning village which is one of the products of the reform era has marked the start of an era towards the independence of the village which also provides a more certain assurance that every village will receive funds from the government through the state and local budget (APBN and APBD). The amount of this available budget multiplied from previous years. This policy has consequences on the management process of the funds which should be implemented professionally, effectively, efficiently and accountably.

According to Mulyono (2014) there are two main problems in the transition period of the implementation of the Village Law. First, it is related to administrative capacity and bureaucracy governance in the village that is still untrained, so it must be settled and must be immediately resolved. Second, the problem of village government accountability in managing accountability has not been resolved yet. The demand for accountability of village financial management is higher, but there are still many unresolved problems, for example in village assistance program, where every 3 villages will be given 1 assistant. The problem related to village assistance is the unequal in education level for the village assistant which is minimally Junior High School while for the minimum village apparatus education is SMA / equal. The implementation of Law No. 6 of 2014 also has constraints on the lack of administrative capacity and governance of the village government apparatus that is still minimum, as well as weak accountability and monitoring systems, including the lack of community critics for the management of village revenue and expenditure budgets (Supriadi, 2015 ). Another problem is that village financial management also has potential abuses caused by several things, such as the lack of coordination and monitoring mechanisms, the lack of clarity on the technical planning system at the central, regional and village levels, there is no clear reference about the procurement system of goods / services and the management of village assets.

Agency theory states that financial management which is in accordance with applicable regulation strengthens the demand for public accountability. This accountability is done to increase public trust (principal) to the holder of the trust (agent). Citizens act with awareness for their interests and judge that village government cannot be trusted in acting to provide services to the public resulting in information asymmetry between agents and principals. This information asymmetry requires the village government to improve the accountability of village financial management. The implementation of accountability principle requires a variety of resources and supporting facilities, including competent human resources. In relation to the case above, District/City and Sub-district governments are expected to be more effective in playing their respective roles and conduct supervision and assistance in this village financial management. One of the assistance that can be implemented is through technical assistance (bimtek). Another factor affecting the accountability of village financial management is the understanding of main duties and functions in the village government. The understanding of main duties and functions in the village

government will affect on its duties and authorities in village governance. The understanding of planning mechanism also has an effect on the accountability of village financial management. This is based on research of Anwar (2015) which mentions that the village surveyed has been able to carry out good planning related to APBDesa (village budget) which has an effect on the realization of an accountability of village financial management.

Several studies have found that there are still many government organizations have not been able to realize accountability in their financial management. Research of Romantis (2015) entitled *The Accountability of Village Fund Allocation Management in Panarukan Sub-district Situbondo Regency Year 2014* finds the system of planning and implementation accountability has applied transparency and accountability principles. While the mechanism of Village Fund Allocation (ADD) accountability both technically and administratively is good, but still requires assistance from sub-district government. The process of accountability principle implementation requires the support of human resources, in this case competent human resources that understand and can manage village finances. Competent resources can be seen from the level of education that he takes and the experiences he has in managing village finances. As mandated in the Village Law, the government, provincial and district / city governments help to empower the villagers with assistance in planning, implementation, and monitoring of village development. So, it is needed to provide technical assistance on the management of village finances either from BPKP representatives or from district government officials to improve understanding for village government officials in village financial management, improve compliance with laws and regulations, and improve the quality of financial statements and governance so that it will be realized the accountability of village financial management.

Research of Anwar (2015) from questionnaires distributed to 5 villages in Ngaglik sub-district, the researcher explains that only 2 (two) villages understand village financial statement, on the basis of the research it can be concluded that there are at least villages that have adequate human resources, so that technical assistance related to village financial management is still highly needed. Technical assistance through socialization, training, and debriefing will support the accountability of village financial management.

H1: Technical assistance has a significant effect on the accountability of village financial management.

Village Financial Management Activities can be implemented well, of course, must be supported by adequate financial systems and procedures. Therefore, village government must have a financial management organization structure, job descriptions, flow charts, and criteria that become reference in village financial management activities. The planning phase of village government should involve the villagers represented by the Village Consultative Agency (BPD) so that the work program and activities organized can accommodate the interests and needs of the villagers so that it will support the realization of an accountability of village financial management. Anwar's research (2015) states that from 5 villages surveyed have been able to do a good planning related to village APB which has an effect on the accountability of village financial management. This means that the understanding level of planning mechanism has an effect on the accountability of village financial management.

H2: The Understanding of Planning Mechanism of Village Financial Management Has a Significant Effect on the Accountability of Village Financial Management.

The understanding of the main duties and functions means that each people in the organization understand his/her duties and roles in realizing the goals of the organization. The understanding of main duties and functions becomes important because by understanding the functions in the organization is expected there will be no inequality in carrying out the work also reduce the possibility of fraud because of the roles are more than one field of work. Rahmawati's

research (2015) suggests that the Village Head does not take full control on village financial management, but be implemented according to the existing rules and job descriptions. In conclusion, the understanding of the main duties and functions in village governance has an effect on the accountability of village financial management.

H3: The Understanding of Main Duties and Functions in Village Governance Has a Significant Effect on the Accountability of Village Financial Management.

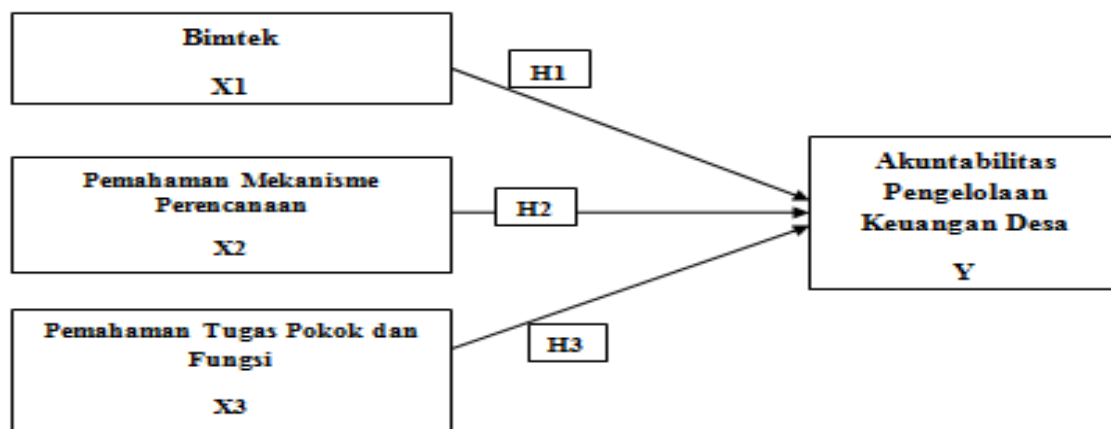


Figure 1. Theoretical Framework

## METHODS

Type of the research conducted is quantitative research with type of the data used in this study is primary data. The data in this study was obtained by distributing questionnaires to respondents. The population in this research was all village financial managers in Kebumen District, Central Java Province. Village financial management is carried out by the Village Head and Technical Executive of Village Financial Management (PTPKD). The researchers wanted each element to remain heterogeneous, so the population in this study was divided into several groups according to geographical location in Kebumen District, where Alian sub-district represented the north, Buluspesantren sub-district represented the south, Karanganyar sub-district represented the western region, Kuthowinangun sub-district represented the eastern region, and Kebumen sub-district represented the central area which was also the administrative centre of Kebumen District. Kebumen district had 449 villages, and the number of villages that would be used as research sample was 8.5%. Variables in this research were 4 namely, the accountability of village financial management, technical assistance of village financial management, the understanding of planning mechanism of village financial management, and main duties and functions in the village government. Operational definition of variables could be seen in the table below, as follows:

**Table 1.** Operational Definitions and Variable Indicators

Variables	Definition	Indicators
The Accountability of Village Financial Management	The realization of village government obligations as an financial manager in accounting for the management and control of the resources and the implementation of the policies entrusted to him in order to achieve the goals have been set.	Validity Information Reliability Relevancy Transparency Accuracy
Technical Assistance of Village Financial Management	An activity devoted to provide assistance which is in general in the form of advice and demands to solve problems / problems that are technical related to the management of village finances.	Technical assistance of village financial development Assistance and/or accompaniment in village financial management
The Understanding of Village Financial Management Planning Mechanism	Level of understanding on the planning mechanism of the village government in this case is Village Head, Village Secretary, Village Treasurer, Section Head and village apparatus involved in village financial management in accordance with existing regulations and policies.	1. Parties who have authority on the mechanism of village financial management. 2. Community participation in the planning mechanisms. 3. The timeliness in the planning mechanism.
The Understanding of Main Duties and Functions in Village Government	The understanding of village government on unity of work or activities undertaken by those who have special aspects and are interrelated with each other by their nature or implementation to achieve certain goals within an organization.	The functions of each Village Government in Village Financial Management The Main Duties of each position of the village government and the separation of duties in the management of village finances.

Methods of data analysis in this study that is using descriptive statistical analysis, normality test, classical assumption test, and multiple linear regression analysis by using SPSS statistics version 21.

## RESULTS AND DISCUSSIONS

**Table 2.** Partial Test (t)  
Coefficients<sup>a</sup>

Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	3.871	2.599		1.490	.139
	BIMTEK	.267	.107	.199	2.501	.014
	PERENCANAAN	.024	.059	.028	.402	.688
	FUNGSY	.425	.056	.606	7.544	.000

Dependent Variable: ACCOUNTABILITY

The first hypothesis in this study was technical assistance significantly affected the accountability of village financial management. The result of t test for H1 obtained t count of 2.501 with significance for technical assistance variable (bimtek) showed significance of 0.014. The significance level was below the significance level of 5% ( $\alpha = 0.05$ ) which meant that H1, which stated that technical assistance affected the accountability of village financial management, was accepted. The result of this research was in line with the result of Akang's research (2015) which stated that technical assistance in the form of socialization, debriefing, and training to the representatives of village apparatus had an effect on the readiness of Landungsari village in the implementation of ADD program policy according to Act No. 6 year 2014. The implementation of the ADD program is part of the accountability of village governance implementation. The more often the village government got technical assistance on village financial management would encourage on increased levels of accountability for village financial management. This indicated that the more often the village government got technical assistance would have an impact on increasing their competence in managing village finances that would bring about an accountability in the village's financial management. The technical assistance provided to the village government would help the village government be more prepared and competent in managing village finances, and how to account for all ends of the activities in his/her government implementation to the community in order to realize a good village governance.

The second hypothesis in this study is the understanding of planning mechanism significantly affected on the accountability of village financial management. The table above showed significance value for the understanding of planning mechanism variable amounted to 0.688, the value was above the significance level of 5% ( $\alpha = 0.05$ ) which meant that H2, which stated the understanding of planning mechanisms affected on the accountability of village financial management, was rejected. The understanding of planning mechanism was as a basic function of the management process. A good understanding of the planning mechanism was directed toward achieving a goal. The village government may already had a good understanding on the planning mechanism, but at the time of the planning process it was not based on objective and rational facts to realize a good plan. The result of this research was in accordance with research of Subroto (2009) which mentioned in the ADD program planning in 12 villages in Tlogomulyo Sub-district must gradually applied the concept of villagers participatory development as evidenced by the implementation of participative, responsive, and transparency principles for learning of villagers resources through Musrenbangdes forum (Village Development Planning Meeting). The higher understanding on the planning mechanism did not encourage improved accountability of village financial management without being balanced with good management. Members of the organization often have built and

understood the mechanism well, but often the mechanism was not implemented by the program implementer. The understanding of planning mechanism did not affect the achievement of the accountability of village financial management due to the planning process was still less mature in cases of budget, programs, policies, procedures, methods and standards to achieve the goals have been set.

The t test for H3 obtained significance of 0.000 which was below the significance level of 5%, so there was a significant effect from the understanding of the main duties and functions in the village government on the accountability of village financial management, in this case H3 was accepted. The higher the level of understanding of the main duties and functions in the village government would encourage the creation of village financial management accountability. The result of this research was in accordance with research conducted by Sumiarti (2015) entitled Fund Allocation Management of Ngatabaru Village, Sigi Biromaru Sub-District, Sigi District which showed that the organization conducted by Ngatabaru Village Government has not run in accordance with their main duties and functions respectively. This was due to inadequate human resources competency factor, thus affecting in the implementation of village fund allocation management that run unwell. The result above showed that the village government who understood the main duties and functions in the village government would be more able to create an accountability of village financial management. The village governments that understood their main duties and functions in the village government would be more able to carry out their duties and roles in the implementation of village government, to provide good service to the community, and to account for their governance implementation so as to create accountability of village financial management. The village governments who understood their main duties and functions would appear as an example to the community about how to manage the state on a micro scale, in this case democratic village should be built. The village governments generally must account for their functions well and had a political insight. Accountability, professionalism, accommodative, and others good governance principles could be used as a reference for village governments in performing their functions.

**Table 3.**ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	237.650	3	79.217	38.002	.000 <sup>b</sup>
	Residual	214.705	103	2.085		
	Total	452.355	106			

a. Dependent Variable: ACCOUNTABILITY

b. Predictors: (Constant), FUNCTION, PLANNING, BIMTEK

From the Anova or F test in the table above obtained the value of F count equal to 38.002 with probability of 0.000. Since the probability was less than 0.05, then the regression model could be used to predict the accountability of village financial management, or it could be concluded that technical assistance, the understanding of planning mechanism, and the understanding of main duties and functions significantly affected on the accountability of village financial management.

## CONCLUSIONS

Based on the data analysis and discussion, it can be concluded that the technical assistance of village financial management has a significant effect on the accountability of village financial management, the understanding of planning mechanism does not have significant effect on the accountability of village financial management, as well as the understanding of main duties and

functions has a significant effect on the accountability of village financial management. Considering the results obtained and the limitations of the research, the researcher suggests that a continuous monitoring and evaluation is needed to improve performance on all sides, physically, technically, and administratively (accountability / accountability report); the increase of BPD role as a channel for community aspirations and supervisory functions; technical assistance is provided for all village governments in relation to their respective duties and in the planning mechanism is more enhanced mechanism for determining the direction of funds utilization has been set so that the utilization of existing funds can achieve the goals and objectives desired according to the priority scale set at the time of Village Development Planning Meeting (musrenbangdes forum). Suggestion for further research can add other research variables that are suspected to have an effect on the accountability of village financial management, such as the quality of human resources and the role of supervisor.

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