http://ejournal.seaninstitute.or.id/index.php/Ekonomi
Jurnal Ekonomi, Volume 12, No 03, 2023
ISSN: 2301-6280 (print) ISSN: 2721-9879 (online)

ANALYSIS OF TRANSPARENCY, ACCOUNTABILITY AND ROLE OF VILLAGE OFFICIALS IN VILLAGE FINANCIAL MANAGEMENT (CASE STUDY IN WANASARI DISTRICT, BREBES REGENCY)

[1]Fora Susanti, [2]Yenny Ernitawati, [3]Roni Roni
[1,2,3]Accounting Study Program, Faculty of Economics and Business, Muhadi Setiabudi University, Brebes, Indonesia

ARTICLEINFO

Keywords:
Transparency, Accountability, Role of Village Apparatus, Village Financial Management

ABSTRACT

The village government is required to prepare the implementation report of the Village Budget Plan (APBDes) and be accountable for its outcomes. The village government is responsible for providing quality services, improving welfare, and promoting strategic regional development. Transparency can be achieved by providing easily accessible financial reports to the public through online and print media. Enhancing accountability and public trust in village financial performance is an important issue. However, the level of accountability in village financial management remains low and can lead to administrative failures, poor policy decisions and corruption. The allocation of village funds plays a significant role in advancing remote rural areas through infrastructure development and improving community welfare. The allocation of village funds is also important for developing local potentials and empowering marginalized rural communities. The objective of this research is to identify and analyze the influence of Transparency, Accountability, and the Role of Village Apparatus either individually or collectively on village financial management. The study will analyze village apparatus concerning the impact of transparency, accountability, and their role on village financial management in Wanasari Sub-District, Brebes Regency. The researcher will employ an associative causal method to determine the relationship between independent and dependent variables. Based on the results of the t-test and F-test analysis, it was found that Transparency, Accountability, and the Role of Village Apparatus significantly and independently influence village financial management. Further research is recommended to delve deeper into this study by incorporating relevant independent variables to broaden understanding of village financial management.

E-mail:
fora_susanti@gmail.com

1. INTRODUCTION

Transparency in managing village finances can be achieved by providing information that is easily accessible to the public. This can be done by submitting village financial reports regularly and openly, both through online and print media. Thus, stakeholders can obtain information regarding the allocation and use of village funds and monitor the implementation of village financial management directly. Accountability is an important aspect of good village financial management because it is a principle that determines that every action and end result of an activity must be able to be accountable to the village community in a transparent manner. Accountability requires maximum village financial management planned by the village apparatus so that they can be accountable for the results to the government and the community.

The realization of accountability and fostering public trust in the government's financial performance has now become an important issue in the management of state finances (Oktaviani, 2021). Demands for village financial management to achieve accountability are increasing, but in reality the level of accountability in village financial management is still low. Low accountability can result in administrative failure, poor political decisions, and high levels of corruption (Nyland & Pettersen, 2015).

Based on data from the Indonesian Corruption Watch (ICW), during the period from 2015 to 2021, cases of prosecution of corruption involving law enforcement officials (APH) mainly occurred in the village fund budget sector. In 2021, there were 154 cases of corruption in the village fund budget that were reported with a potential state loss of IDR 233 billion. There has been a tendency to increase cases of corruption in the village fund budget since 2015, in which year only 17 cases were recorded with a loss of IDR 40.1 billion. This condition is also in line with ICW's findings regarding state institutions that are most heavily involved in corruption cases. ICW found that the village government was the institution with the most corruption cases handled by APH in 2021 (Dihni, 2022).

According to the results of research conducted by Zakariya (2020), it is stated that village fund corruption is one of the factors that causes the low effectiveness of public services in the village for the community. These deviations are not only caused by the large allocation of funds given to each village each year, but also due to the lack of implementation of the principles of transparency, participation and accountability in managing village finances. For example, the village head must implement the principles of village governance that are accountable, transparent, professional, effective and efficient, and free from corruption, collusion and nepotism (KKN). Based on this description, this study will examine and analyze village financial management in Wanasari District, Brebes Regency using the variables of transparency, accountability, and the role of village officials which aims to explain the influence of these three variables on village financial management. This research can provide valid evidence regarding the effect of transparency, accountability and the role of village officials on village financial management in villages in Wanasari District, Brebes Regency

Agency Theory

According to Jensen and Smith (1984) in Widagdo dkk. (2016), agent theory is a concept that explains the contractual relationship between principals and agents. Principals are parties that give mandates to other parties, namely agents, to carry out all activities on behalf of principals in their capacity as decision makers. An agency relationship is a contract in which one or more people (principals) instruct other people (agents) to perform a service on behalf of the principals and authorize agents to make the best decisions for the principals . If both parties have the same goal of maximizing the value of the company, it is believed that the agent will act in a manner that is in accordance with the interests of the principals. (Alfiani et al., 2020).

In local government in Indonesia, consciously or not, agency theory has actually been practiced. In public sector organizations what is meant by principals are the government and agents, in this case, are village heads and other village officials. This agency theory is used to supervise and control the flow of funds obtained from the central government which are submitted by the village government. Therefore, the need for this theory is to oversee the village government in managing and reporting on village funds (Kurniawan, 2019).

Village Financial Management

The authority to regulate and manage the local government itself is written in Undang-undang Republik Indonesia Nomor 6 tahun 2014 tentang Desa (2014). The Law explains that the village is an autonomous region, which means that the government in the village is independent (Bender, 2016). With this regional autonomy, the village must be able to maximize its governance and manage finances well so that the welfare of the village community increases. Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 tahun 2018 tentang Pengelolaan Keuangan Desa (2018), stated that what is meant by village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. Meanwhile, what is meant by village financial management is all activities which include planning, implementation, administration, reporting, and village financial accountability (Maftukhin, 2021) .

Transparency

The meaning of transparency, according to Article 24 letter d Undang-Undang Republik Indonesia Nomor 6 tahun 2014 tentang Desa (2014), is the principle of being open to the community's right to obtain correct, honest and non-discriminatory information about the administration of village government while still paying attention to statutory provisions. The principle of transparency or commitment to provide open information is basically an attitude that recognizes the right of citizens to obtain accurate, honest and non-discriminatory information regarding village financial management at every stage, including planning and budgeting, budget execution, accountability and audit results. This must be done by paying attention to the protection of individual and group human rights and maintaining village secrecy (Hardianto dkk., 2022).

Accountability

According to Mardiasmo (2012) accountability is the obligation to report and account for success or failure in achieving organizational goals through accountability mechanisms that are carried out regularly. In outline, accountability can be summed up as the responsibility that must be carried out by institutions that have the authority to manage public resources. Undang-undang Republik Indonesia Nomor 6 tahun 2014 tentang Desa (2014) regarding the village, village accountability is the principle that determines that every activity and the final result of village governance activities must be accountable to the village community in accordance with statutory provisions. Village funds are used to finance the implementation of government, development and community empowerment. The purpose of accountability is basically to find answers to what must be accounted for, based on what actually happened and compare it to what should have happened (Roni, 2020). If there are obstacles or deviations, these deviations and obstacles must be corrected immediately (Roni, 2020).

The Role of Village Devices

According to KBBI BPPB Kemendikbudristek Republik Indonesia (2016), the role is defined as a set of levels that are expected to be possessed by people who are located in society. While the role is part of the task that must be carried out by that person. Village apparatus as one element of village actors has its own important role in developing the progress of the nation through the village (Roni & Dumadi, 2022). Village apparatus is part of the village government element consisting of the village secretary and other village apparatus which are village apparatus under the auspices of the village head (Kurniawan, 2019). The main role of government organizations, especially village government, is service. Service is a manifestation of the performance of a government institution in carrying out its duties as a public servant. This can be seen from the ability of employees to respond to the wishes of the community so that the services provided can be comfortable, safe, friendly, short, fast and transparent (Fitralisma & Ernitawati, 2021).

The research entitled "Transparency, Accountability, and the Role of Village Officials on Village Financial Management (Case Study in Wanasari District, Brebes Regency)" has the aim of investigating and conducting an analysis of the linkages of transparency, accountability, and the role of village apparatus in the context of village financial management in Wanasari District, Brebes Regency. The purpose of this study is to gain a deeper understanding of village financial management practices and processes and the factors that influence the level of transparency and accountability in this specific context. This study aims to see how far transparency is in managing village finances in Wanasari District and how accountability in the use of village funds is guaranteed. In addition, this research will also examine the role played by village officials in managing village finances, including in the aspects of financial planning, reporting and oversight. By delving deeper into case studies in Wanasari District, Brebes Regency, the research provides useful insights for village financial management practices and decision-making at the village level. The results of this study are expected to provide recommendations and guidelines for increasing transparency, accountability, and the effectiveness of the role of village officials in managing village finances, with the ultimate goal of achieving sustainable village development and the welfare of the people in the Wanasari District, Brebes Regency.

This research is novel in several significant aspects. First, this research is novel in context and research location. Implemented in 20 villages in Wanasari District, Brebes Regency. This research provides a specific understanding of village financial management in the region, which may not have been extensively researched before. This specific context allows researchers to obtain relevant information and findings to be applied locally. In addition, this research also has novelty in the methodology used. This research adopts a causal associative methodology, which allows researchers to analyze the causal relationship between the variables of transparency, accountability, and the role of village officials and village financial management. This methodology provides a systematic and comprehensive approach to understanding the influence of these variables.

In data analysis, this study used the classical assumption test to validate the multiple linear regression model. The normality test used the Kolmogorov-Smirnov method and the normal probability plot diagram produces an exact significance value, which provides higher stability and certainty than the asymptotic significance value. Autocorrelation, multicollinearity, and heteroscedasticity tests use the Durbin-Watson method, the collinearity statistic, and the Glejser test respectively, provide an objective assessment based on the exact significance value.

2. METHODS

The method used in this study is a causal associative method. According to Sugiyono (2015), causal associative research is a study that aims to analyze the causal relationship between the independent variables (variables that influence) and the dependent variable (variables that are influenced). The research sample consisted of 160 (one hundred and sixty) village officials in Wanasari District, Brebes Regency, with each village having 8 (eight) village officials. The research method used is quantitative with testing in the form of statistical measurement tools. The data used in this research is primary data, namely by using a questionnaire (Prayoga dkk., 2022). The term quantitative is used because data processing is done in the form of numbers and analyzed using statistical methods. Data collection for research was carried out by sending questionnaires to respondents and collecting their responses. As previously mentioned, the data obtained from the respondents will be analyzed statistically (Faizah, 2021).

Population and Sample

The research sampling technique used was purposive sampling method with the following conditions: (a). village officials in Wanasari District, Brebes Regency, (b) service period of more than 1 (one) year, (c) know or know the mechanism of village financial management through the Village Financial System (Siskeudes). These indicator requirements became the basis for the researcher's assessment to take samples from all village officials to 8 village officials in all villages in the Wanasari sub-district.

Table 1. Village Apparatus Position Table Structure

No.	Village Apparatus Position
1.	Village Head
2.	Village Secretary
3.	Head of Government
4.	Head of Service
5.	Head of Welfare
6.	Head of Finance (Village Treasurer)
7.	Head of Administration & General Affairs
8.	Planning Officer

Source: From Research Processed Results (2023)

Research Instruments

The indicators used to measure each variable are (1) the transparency variable consists of aspects of announcements on village financial management, aspects of availability and ease of information to the public and aspects of embracing the community to participate (Iis, 2021). (2) The variable of accountability consists of aspects of compatibility between implementation and SOP, aspects of sanctions according to law and aspects of measurable outputs and outcomes (Rahmah, 2021). (3) The variables of the role of village officials consist of aspects of involvement in the financial management process, aspects of managing village funds properly and aspects of being kind and honest in managing village finances (Faizah, 2021). And (4) Village financial management variables consist of planning aspects of village financial management, aspects of implementing village financial management, aspects of administering a series of village financial management activities, and aspects of reporting and accountability for village financial management activities (Solihah dkk., 2022). The research questionnaire instrument was measured using a 5-point Likert scale. The data used is primary data. In this study, before the questionnaire was distributed to the actual respondents, the instrument was first tested (pilot test) by the researcher to test the validity and reliability of the research instrument.

Framework of thinking

The thinking framework in this study is that the three independent variables (X) are related to village financial management and their influence on the dependent variable (Y).

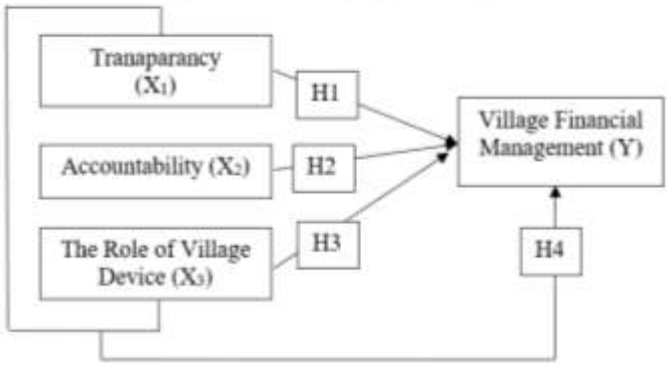

Figure 1. Thinking Framework

The variables studied in this study are:

1. The dependent variable (Y) is a variable that can be explained or influenced by variable X (transparency, accountability, role of village officials). The dependent variable in this study is the

result of the respondent's processing of the three variable questionnaires in Wanasari District, Brebes Regency.
2. The independent variable (X) is the variable that explains or influences the Y variable (village financial management) from the village in Wanasari District, Brebes Regency. The independent variables consist of X_1 = Transparency, X_2 = Accountability and X_3 = Role of Village Officials.

The Effect of Transparency on Village Financial Management

Transparency is a form of government openness in making regional financial policies so that they can be known and supervised by the DPRD and the community (Mardiasmo, 2003 in (Tahir, 2014). Transparency in village financial management can be carried out by the village government (agent) by providing information honestly and openly to the community (principal) who has the right to know the government's accountability in managing village finances in accordance with applicable regulations Transparency in managing village finances can be an important tool in overcoming agency problems that may arise between village heads and village communities By implementing transparency, information regarding budgets, expenditures , and village financial accountability becomes more open and accessible to the community. This is in line with agency theory providing a relevant perspective in the context of the relationship between stakeholders (principals) and agents acting on behalf of these stakeholders. In the context of village financial management, the village head and village apparatus act as agents whose job is to manage and manage village funds owned by the community as the main stakeholder. Based on previous research conducted by Herlina et al (2021), Faizah (2021), Alfiani and Estiningrum (2021) shows that transparency partially has a significant positive effect on village financial management.

H1 : There is a significant effect of transparency on village financial management

The Effect of Accountability on Village Financial Management

Accountability refers to the obligations of trust holders, agents, and village heads and their officials to provide accountability, present, report and disclose all activities and activities that are their responsibility to the principals who have the right and authority to hold accountable. the. Accountability can be understood as the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities and activities which are his responsibility to the party giving the trust (principal) who has the right and authority to ask for this accountability (Kurniawan, 2019). Accountability is the obligation of the trustee (agent) or the village head to provide accountability, present, report and disclose all activities and activities that are his responsibility to the party giving the trust (principal) or the community who have the right and authority to demand this accountability (Ridwan, 2019). Through acountability, the village government is required to provide clear and transparent accountability for managing village finances to the local government or central government. Principals need to monitor and assess whether village funds have been used appropriately in accordance with development goals and community interests. With accountability, the involvement of principals in monitoring and evaluating village government actions becomes more effective, so that potential agency conflicts can be reduced and regional development goals can be achieved optimally. Based on previous research conducted by Alfiani and Estiningrum (2021) and Sholihah et al. (2022) shows that accountability has an effect on village financial management.

H_2 : There is a significant effect of accountability on village financial management

The Influence of the Role of Village Officials on Village Financial Management

The role of village officials has a very big interest in the village government structure apart from the village head. Their main task is to assist the village head in managing village finances properly and preventing financial misuse for personal gain. If village officials can carry out their duties properly in managing village finances, accountability for financial management can be managed effectively. Based on agency theory Jensen & Meckling (1976), it occurs information asymmetry between agents (government) who have direct access to information and principals (community). So that there is a need for participation from all parties in managing Village Fund Allocations (ADD) to overcome agency conflicts. Agency theory highlights the role of village officials as agents acting on behalf of the village government as principals and also as agents serving the community as principals. In this context, the role of village officials in managing village finances is very important because they are in the middle position to represent the interests and needs of the village government and the community. Based on previous research conducted by Solihah et al. (2022) shows that the role of village officials has a positive effect on village financial management, while Kurniawan (2019) and Faizah (2021) show that the role of village officials has no positive effect on village financial management.

H_3 : There is a significant influence on the role of village officials on village financial managemen

The Effect of the Three Variables Simultaneously on Village Financial Management

According to Elliyana (2021), in the context of village financial management, the principles of transparency and accountability have a very important role in achieving effectiveness and credibility. Transparent and accountable village financial management involves all stages, from planning, implementation, administration, to reporting and accountability. The application of these principles will ensure compliance with the guidelines and applicable laws and regulations so that village financial management can run better. In addition, village officials also play an important role in carrying out transparent and accountable village financial management. Agency theory highlights the relationship between parties acting as agents (in this case village officials) and parties acting as principals (village government and the community). In this context, transparency and accountability play an important role in maintaining a balance of interests and preventing conflicts between village officials as agents and the village government and the community as principals (Astuti & Roni, 2019). Based on previous research conducted by Solihah et al. (2022) shows that transparency, accountability and the role of village officials have a positive effect on village financial management.

H_4 : There is a significant influence simultaneously on the variables of transparency, accountability, and the role of village officials on village financial management

Analysis Method

The analysis in this study was processed with the Statistical Package for Social Science (SPSS) program, analyzed descriptive statistics and analysis of multiple linear regression models to describe the effect of the dependent variable on the independent variable. Before carrying out multiple regression analysis, validity and reliability tests were carried out on the questionnaires to prove that the questionnaires distributed and filled in were valid/proven questionnaire suitability for obtaining data from respondents reliably/consistently. Then a classic assumption test is performed to prove a good regression model. The classic assumption test includes: normality test, multicollinearity test and heteroscedasticity test.

Validity and Reliability Test

The first analysis conducted by the researcher was to test the validity and reliability. Sugiyono (2015), said that validity refers to the degree of suitability of the actual data to the data from the researcher. So, the validity of the data can be seen if no data changes between the researcher's description of the data and the actual data. According to Ghozali (2016), the bivariate correlation between the overall construct score and each indicator score can be used to determine validity. The validity test can be carried out with the criteria if r count ≥ r table (0.000 ≥ 0.05), then one statement/question can be called valid, but if r count ≤ r table (0.000 ≤ 0.05) then the question is invalid. Reliability test is a tool for measuring a questionnaire which is a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable, if the answers from time to time are said to be consistent. Testing the reliability of a questionnaire to determine the extent to which the measurement results remain consistent, if the measurement is carried out twice or more for the same symptoms. The reliability test is intended to determine the extent to which the measurement results are two or more times for the same symptoms. Testing is done by calculating the Cronbach Alpha of each instrument in a variable. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.70 (Ghozali, 2016).

Descriptive Statistical Analysis

Descriptive statistical analysis was used to describe and describe the independent variable data X_1 (Transparency), X_2 (Accountability), X_3 (Role of Village Officials), and the dependent variable Y (Village Financial Management) which will be used in this study.

Classic assumption test

Normality test

Normality test is a test of data distribution. Good data is normally distributed data. This is reinforced by (Ghozali, 2016), the normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution, if this assumption is violated, the statistical test becomes invalid for small sample sizes. The normality test was performed on the data using the Kolmogorov-Smirnov test method. A data is declared to be normally distributed, if the Asymp Sig (2-tailed) value from the Kolmogorov-Smirnov calculation is greater than 0.05 or 5% (Gradianto, 2019). Normality test can also be done by looking at the distribution of probability plots on the diagonal line.

Multicollinearity Test

The regression model is tested for multicollinearity to ascertain how closely the independent variables are correlated (independent). Meanwhile, tolerance is used to measure the variability of the selected independent variables that are not explained by other independent variables. Can also take advantage of the tolerance test. (Ghozali, 216). If the tolerance value is more than 10% (0.1) or VIF is less than 10, then there is no multicollinearity (Dana dkk., 2018).

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals from one observation to another (Ghozali, 2016). A good model should not have heteroscedasticity, that is, the variance from one residual observation to another is different. To determine the existence of heteroscedasticity, it can be seen through the Glejser approach between the predicted value of the dependent variable and its residual. The Glejser test is carried out using a method that is doing regression between independent variables and their residual values. If the significance value between the independent variables and the absolute residual is more than 0.05, then there is no heteroscedasticity problem (Gradianto, 2019). The heteroscedasticity test can also be seen through the Scatterplot diagram, with an even distribution of data above and below the value of 0.

Multiple Linear Regression Analysis

Multiple linear regression analysis is said to be a good model if the model meets the assumptions of data normality and is free from the assumptions of classical statistics, both autocorrelation, heteroscedasticity and multicollinearity. The model equation is as follows:

$$Y=\alpha+\beta 1X1+\beta 2x2+\beta 3x3+ \acute{\varepsilon}$$

Information:

Y = Village Financial Management
α = Constant
β = Regression Coefficient
X 1 = Transparency
X 2 = Accountability
X 3 = Role of Village Officials
ε = Residual (error variable)

3. RESULTS AND DISCUSSION

Validity and Reliability Test

Testing the validity and reliability of the research instrument in the form of a questionnaire was carried out in 4 villages, each village was recorded with 8 devices, so the number of samples for this test was 32 village officials. Validity test results using Pearson Correllation as follows:

Table 2 . Validity Test Results

Variable	Question Items	r count	r table	Evaluation
Transparency (X_1)	$X_{1.1}$	0.8013	0.3494	Valid
	$X_{1.2}$	0.7162		
	$X_{1.3}$	0.7990		
	$X_{1.4}$	0.5853		
	$X_{1.5}$	0.5783		
Accountability (X_2)	$X_{2.1}$	0.5829	0.3494	Valid
	$X_{2.2}$	0.7782		
	$X_{2.3}$	0.8200		
	$X_{2.4}$	0.7139		
	$X_{2.5}$	0.8345		
The Role of Village Officials (X_3)	$X_{3.1}$	0.7457	0.3494	Valid
	$X_{3.2}$	0.8499		
	$X_{3.3}$	0.7055		
	$X_{3.4}$	0.8150		
	$X_{3.5}$	0.7303		
Village Financial Management (Y)	Y_1	0.4527	0.3494	Valid
	Y_2	0.7642		
	Y_3	0.8643		
	Y_4	0.6116		
	Y_5	0.7439		

Source: Results of SPSS Data Processing (2023)

Based on the table above, the results of testing the validity of the 20 question items which include 5 questions about Transparency, 5 questions about Accountability, 5 questions about the Role of Village Officials, and 5 questions about Village Financial Management that all questions in this research instrument are considered valid or have been according to the questionnaire distributed by the researcher to obtain data from the respondents. While the results of the reliability test prove that the research instrument in the form of a questionnaire distributed by the researcher is reliable.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Evaluation
Transparency (X_1)	0.771	Reliable
Accountability (X_2)	0.792	
The Role of Village Officials (X_3)	0.799	
Village Financial Management (Y)	0.773	

Source: Results of SPSS Data Processing (2023)

Sou If seen from the reliability test results table above, the Cronbach's Alpha value for all variables is above 0.70, thus proving that this research instrument is reliable or consistent.

Descriptive Statistical Analysis

The results of the first discussion are related to descriptive statistical analysis. The results of this analysis show the minimum and maximum values, the mean or average values, the standard deviation of each dependent and independent variable, as well as the amount of data (N). This test covered 20 villages in Wanasari District with 8 village officials per village, so the number of samples used included 160 people.

Table 4. Descriptive Statistical Test Resultsrce: Results of SPSS Data Processing (2023)

		Minimum	Maximum	Means	std. Deviation
Transparency	160	16	25	21.84	2.156
Accountability	160	15	25	22.01	2.172
The Role of Village Devices	160	15	25	22.28	2026
Village Financial Management	160	17	25	22.16	1999
Valid N (listwise)	160				

Source: Results of SPSS Data Processing (2023)

Data has a minimum value of 16 and a maximum value of 25 for testing 160 respondents. The mean data for transparency is 21.84 with a standard deviation of 2.156, this illustrates that Transparency data is less varied, so it is still within reasonable limits. Meanwhile, the Accountability variable data, out of 160 existing data, has a minimum value of 15 and a maximum value of 25. The value the mean of the Accountability variable is 22.01 with a standard deviation of 2.172 which means that the Accountability variable data is less varied, so it is still within reasonable limits because the standard deviation value is below 10% or 0.1. In the Village Device Role variable data, the minimum value is at number 15 and the maximum value is at number 25. Meanwhile, the mean value is 22.28 with a standard deviation of 2.026, which means that the Accountability variable data is less varied, so it is still within reasonable limits because the standard deviation value is below 10% or 0.1. In the dependent variable data on Village Financial Management (Y), the minimum value is 17 and the maximum value is 25. While the mean value is 22.16 with a standard deviation of 1.999, which means that the variable data on Village Financial Management is also data that is less varied, so it is still within reasonable limits because the standard deviation is below 10% or 0.1.

Classic assumption test

The classical assumption test is used to prove that the secondary data in this study is a good regression model.

Normality test

Table 1. Kolmogorov-Smirnov Test Results

		Unstandardized Residuals
N		160
Normal	Means	.0000000
Parameters [a,b]	std. Deviation	1.41514488
Most Extreme	absolute	063
Differences	Positive	043
	Negative	-.063
Test Statistics		063

asymp. Sig. (2-tailed)	.200
Exact Sig. (2-tailed)	.521
Point Probability	.000

Source: Results of SPSS Data Processing (2023)

In the results of the normality test using the Kolmogorov-Smirnov test for Unstandardized Residuals, the Asymp number appears. Sig. (2-tailed) worth 0.200 and Exact Sig. (2-tailed), the test value shows the number 0.521 which is above the value $\alpha = 0.05$, thus indicating that the Kolmogorov-Smirnov test is successful. The Kolmogorov-Smirnov test on the data above shows that the primary data in this study are normally distributed, so that it can be continued in the multiple linear regression test. Based on (Mehta & Patel, 2013), order uses the exact value of p at each time. The exact value of p) is the reference standard, only by determining whether to accept or reject the null hypothesis (0) on the exact value of p data, will be protected from type 1 error at the desired significance level. If in carrying out a nonparametric test it is expected to use the exact value of p, so that it is free from errors stating that a test is not successful.

If seen from the distribution of the Normal Probability Plot PP diagram, the distribution of data in this study is declared normal because it follows a diagonal line

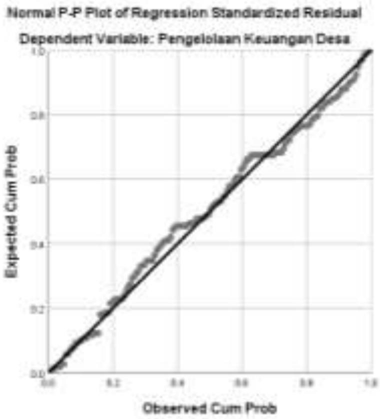

Figure 2. Image Test Results of the Normal Probability Plot Diagram

Multicollinearity Test

Table 7. Multicollinearity Test Results
Coefficients a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Transparency	.431	2.318
	Accountability	.424	2,357
	The Role of Village Devices	.500	1999
Dependent Variable: Village Financial Management			

Source: Results of SPSS Data Processing (2023)

In the results of the multicollinearity test, the Tolerance and VIF scores for each independent variable transparency (X_1), accountability (X_2) and village financial management (X_3) exceed 0.1, and the VIF values of these three variables are less than number 10. Based on these results, this regression model does not have symptoms of multicollinearity or there is no correlation between the independent variables.

Heteroscedasticity Test

In the Heteroscedasticity test, the following results were obtained:

Table 2. The results of the Heteroscedasticity Test used the Glejser test

Model		Unstandardized Coefficients		Sig.
		B	std. Error	
1	(Constant)	3,573	.832	.000
	Transparency	-.058	.049	.241
	Accountability	-.051	.049	.305

Jurnal Ekonomi, Volume 12, No 03, 2023
ISSN: 2301-6280 (print) ISSN: 2721-9879 (online)

The Role of Village Devices	-.004	.049	.927

a. Dependent Variable: Abs_Res

Source: Results of SPSS Data Processing (2023)

From the results of the Glejser test above, the three independent variables X_1, X_2, and X_3 have significance values of 0.241, 0.305 and 0.927 which are greater than the value of 0.05, so in testing these three variables there are no symptoms of heteroscedasticity or the absence the similarity of the variance of the residuals from one observation to another. When viewed from the distribution of data in the Scatterplot diagram, the data does not show any symptoms of heteroscedasticity because it is spread evenly above and below the value 0.

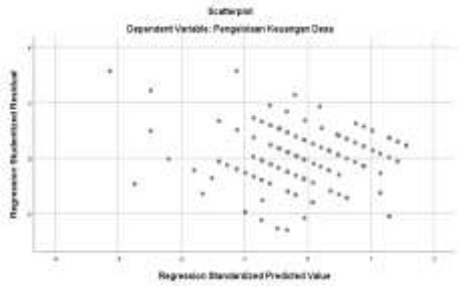

Figure 3. Figure Scatterplot Diagram

Multiple Linear Regression Analysis

Multiple linear regression analysis in this study was used to prove the influence of the three variables, namely transparency, accountability, and the role of village officials on village financial management in Wanasari District, Brebes Regency. Results of Multiple Linear Regression Analysis

Table 3. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	std. Error	Betas
1	(Constant)	5,396	1,350	
	Transparency	.194	080	.209
	Accountability	.192	080	.209
	The Role of Village Devices	.372	079	.377

a. Dependent Variable: Village Financial Management

Source: Results of SPSS Data Processing (2023)

Based on table 9 results of multiple linear regression analysis, the relationship between the dependent variable and the independent variable can be explained as follows:

$$Y = 5,396 + 0,209X1 + 0,209X2 + 0,377X3 + \varepsilon$$

a. The constant value is the fixed value of the village financial management variable, if the value of the independent variable is zero. In the table above, it is known that the variable value of village financial management, if the value of transparency, accountability and the role of village officials is zero is 5.396 points.
b. The regression coefficient value for the transparency variable is 0.209 points, so each addition of 1 unit of transparency will increase the value of the village financial management variable by 0.209 points.
c. The value of the regression coefficient on the accountability variable is 0.209 points, so each addition of 1 unit of accountability will increase the value of the village financial management variable by 0.209 points.
d. The value of the regression coefficient on the variable role of village officials is 0.377 points, so every additional 1 unit of village apparatus role will increase the value of the village financial management variable by 0.377 points.

Partial Test t

The partial test (t test) aims to see the effect of transparency, accountability, and the role of village officials partially or independently on village financial management. According to Dewi & Hidayat (2014), with the criteria if t count < t table or the significance value is greater than alpha (0.05) then H_0 is accepted, the hypothesis is rejected and if t count > t table or the significance value is smaller than alpha (0.05) then H_0 is rejected, the hypothesis is accepted.

Table 4. Partial Test Results t

Model	df	Significance	t-table	t-count	Sig.
Transparency	156	5% (0.05)	1972	2,426	.016
Accountability				2,397	.018
The Role of Village Devices				4,707	.000006

Source: Results of SPSS Data Processing (2023)

In the table above it is known that:

a. The calculated t value of the transparency variable is 2.426 which is greater than the t table which is 1.972 and the significance value is 0.016 which is smaller than alpha (0.05) (sig = 0.016 < 0.05). This proves that transparency has a partially significant effect on village financial management. This is because transparency is an important factor in supporting good and beneficial village financial management for village communities.

b. The calculated t value of the accountability variable is 2.397 which is greater than the t table which is 1.972 and the significance value is 0.018 which is smaller than alpha (0.05) (sig = 0.018 < 0.05). This proves that accountability also has a partially significant effect on village financial management. This is because accountability is an important factor in village financial management which can be accounted for by parties who have authority such as the central government or the financial audit agency (BPK).

c. The calculated t value of the village apparatus role variable is 4.707 greater than the t table which is 1.972 and a significance value of 0.000006 is smaller than alpha (0.05) (sig = 0.000006 < 0.05). This proves that the role of village officials partially has a significant effect on village financial management. This is because the role of village officials is an important factor in managing village finances. Village apparatus as the main driver of village financial management, involving the participation of the community, BPD, and so on.

Simultaneous Test F

The Simultaneous Test (F test) aims to see the effect of the variables of transparency, accountability and the role of village officials simultaneously on village financial management. According to Dewi & Hidayat (2014), with the criteria if F count > F table or the significance value is less than aplha (0.05), then H 0 is rejected, the hypothesis is accepted, and if F count < F table or the significance value is greater than alpha (0.05), then H0 is accepted, the hypothesis is rejected.

Table 5. Simultaneous Test Results F

ANOVA [a]

	Model	Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	316,675	3	105558	51,715	.000
	residual	318,419	156	2041		
	Total	635,094	159			

a. Dependent Variable: Village Financial Management (Y)

b. Predictors: (Constant), Role of Village Officials (X_3), Transparency (X_1), Accountability (X_2)

Source: Results of SPSS Data Processing (2023)

Based on table 11 of the simultaneous F test results, it is known that the calculated F is 51.715 which is far greater than the F table of 2.65 and the significance value of the three independent variables is 0.000 which is smaller than alpha (0.05) (sig = 0.000 < 0.05). This proves that the conclusion of the F test results is that the three variables (transparency, accountability, and the role of village officials) have a significant effect simultaneously (simultaneously) on village financial management. This is because transparency, accountability and the role of village officials are elements needed in good and correct village financial management.

Determination Coefficient Test

Table 6. Determination Coefficient Test Results

Summary Model [b]

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.706	.499	.489	1,429

a. Predictors: (Constant), Role of Village Officials (X_3), Transparency (X_1), Accountability (X_2)

b. Dependent Variable: Village Financial Management (Y)

Source: Results of SPSS Data Processing (2023)

Based on table 12 of the test results for the coefficient of determination above, it can be said that the variables of transparency, accountability and the role of village officials affect village financial management by 49.9%. Meanwhile, other variables outside of this study contributed 50.1% to village financial management.

4. CONCLUSIONS

Based on the research results, several recommendations can be suggested. First, it is important to increase the transparency of village financial management by ensuring easily accessible and comprehensive financial reports for the community through online and print media. Second, accountability mechanisms need to be improved, including carrying out regular audits and establishing clear procedures for financial monitoring and reporting. Third, empowering and increasing the capacity of village officials through training and workshops on financial management can increase their effectiveness in managing village finances. Fourth, building collaboration and coordination between relevant stakeholders, such as local government, communities and village officials, is very important for effective and sustainable village financial management. Implementing these recommendations can contribute to increasing transparency, accountability, and overall village financial management, which will ultimately have a positive impact on the development and welfare of the community in Wanasari District, Brebes Regency. Finally, it is suggested to future researchers to continue research by expanding the scope of the problem under study. In addition to focusing on village financial management, it is advisable to include the topic of village financial management as a whole in the research and add other variables not mentioned in this study. This will provide a more comprehensive insight in the context of village financial management.

REFERENCE

Bender, D. (2016). VILLAGE. Proceedings of the 7th International Workshop on Equation-Based Object-Oriented Modeling Languages and Tools, 45–54. https://doi.org/10.1145/2904081.2904088

Dana, KS, Purnami, AAS, & Giri, NPR (2018). The Effect of Components of Cash Flow, Company Profits and Return On Assets on Share Prices in Manufacturing Companies (Consumer Goods) Listed on the Indonesia Stock Exchange in 2014-2016. Warmadewa Economic Development Journal, 1 No 1, 41–48. https://doi.org/http://dx.doi.org/10.22225/ wedj.1.1.1118.41-48

Dewi, SP, & Hidayat, R. (2014). The Effect of Net Profit Margin and Return on Assets on Stock Prices in Automotive Companies Listed on the Indonesia Stock Exchange. Journal of Management Science, 1(1).

Dihni, VA (2022, April 19). ICW: Most Corruption Cases Occur in the Village Fund Budget Sector in 2021. databoks.katadata.co.id. https://databoks.katadata.co.id/datapublish/2022/04/19/icw-cases-korupsi-termulti-terjadi-di-sector-anggaran-dana-desa-pada-2021

Elliyana, N. (2021). The Role of Village Officials in Village Financial Management Accountability (Studies in Pekalongan Village and Sukalela Village, Tambak District, Gresik Regency) [Bachelor Thesis]. University Of islam.

Faizah, DN (2021). The Effect of the Role of Village Officials, Transparency, Participation, and Competence on the Accountability of Village Funds. 1–109. http://www.ufrgs.br/actavet/31-1/artigo552.pdf

Fitralisma, G., & Ernitawati, Y. (2021). Service Quality of Village Apparatuses During the Covid-19 Pandemic Situation on the Level of Community Satisfaction in the Distribution of Direct Village Fund Cash Assistance from the Village Ministry. Maker: Journal of Management, 7(2), 168–175. https://doi.org/10.37403/mjm.v7i2.363

Ghozali, I. (2016). Multivariate Analysis Application with IBM SPSS 23 Program (Edition 8). Diponegoro University Publishing Agency.

Gradianto, EH (2019). The Effect of Earning per Share, Price Earning Ratio, and Market to Book Ratio on Stock Returns of Banking Sub Sector Companies Listed on the Indonesia Stock Exchange for the 2012-2017 Period [Thesis]. Soegijapranoto Catholic University Semarang.

Hardianto, WT, TM, FF, & Rifa'i, M. (2022). Accountability of Village Financial Management in Kapuas District in View of the Evaluation of the Implementation of the Village Financial System Application (Siskeudes). Governance, JKMP (Governance, Journal of Public Policy & Management), 11(1), 53–64. https://doi.org/10.38156/governancejkmp.v11i1.85

Iis, M. (2021). Participation, Transparency and Accountability Analysis of Village Fund Management (Study in Cipeuteuy Village, Darmaraja District, Sumedang Regency 2017-2019) [Bachelor Thesis]. Indonesian College of Economics, Jakarta.

Jensen, MC, & Meckling, WH (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. Journal of Financial Economics, 3(4), 305–360. https://doi.org/10.1016/0304-405X(76)90026-X

KBBI BPPB Kemendikbudristek Republik Indonesia. (2016). Big Indonesian Dictionary (October 20). Ministry of Education and Culture Language Development and Development Agency.

Kurniawan, PA (2019). The Effect of Transparency, Accountability and the Role of Village Officials on Village Financial Management [Bachelor Thesis]. In Thesis. Muhammadiyah University of Magelang.

Mardiasmo. (2012). Basic Financial Accounting. BPFE.

Mehta, CR, & Patel, NR (2013). IBM SPSS Exact Tests. IBM Corp.

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management, Pub. L.No. 20, 1 (2018).

Nyland, K., & Pettersen, IJ (2015). Hybrid controls and accountability in public sector management, three case studies in a reforming hospital sector. In International Journal of Public Sector Management (Vol. 28, Number 2, pp. 90–104). https://doi.org/10.1108/IJPSM-07-2014-0085

Prayoga, A., Kumala Wulandari, H., & Ernitawati, Y. (2022). The Influence of Understanding of Accounting, Education Level, Work Experience and Business Size on the Quality of Financial Statements (Empirical Study of MSMEs in Brebes Regency). Journal of Citizenship, 6(3).

Rahmah, NS (2021). The Role of Transparency, Accountability and Participation in the Development of Palasa Village (Case Study in Palasa Village, Sumenep Regency) [Bachelor Thesis]. Malang Muhammadiyah University.

Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, Pubs. L.No. 6 (2014).

Ridwan, MA (2019). Analysis of the Role of the Village Financial System Application (Siskeudes) in Improving the Quality of Village Financial Accountability in a Review from an Islamic Economic Perspective (Study in Bogorejo Village, Gending Tataan District, Pesawaran Regency). Islamic Economics, 6(3), 198.

Solihah, F., Inapty, BA, & Suryatara, AB (2022). The Influence of Transparency, Accountability and Role of Village Officials on Village Financial Management (Empirical Study in Villages in Suralaga District, East Lombok Regency). Journal of Accounting Student Research, 2(1), 136–154. https://doi.org/10.29303/risma.v2i1.191

Sugiyono. (2015). Quantitative, Qualitative Research Methods and R&D (26th ed.). Alphabet.

Tahir, A. (2014). Public Policy and Transparency in the Implementation of Regional Government. Alphabet.

Widagdo, AK, Widodo, A., & Ismail, M. (2016). Village Fund Management Accounting System. Journal of Economics and Business, 19(2), 323. https://doi.org/10.24914/jeb.v19i2.336