



The Influence Of The Village Financial System, Government Internal Control System, Transparency, And The Role Of Village Apparatus On Accountability Of Village Financial Management

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ABSTRACT

This study aims to determine the influence of the village financial system, government internal control system, transparency and the role of village apparatus on the accountability of village financial management in villages in the Kuantan Tengah District, Kuantan Singingi Regency. This type of research is quantitative. The data used are primary data obtained from the distribution of questionnaires. The population of this study is all village officials and BPD members from 20 villages in the Kuantan Tengah sub-district. The sampling technique uses purposive sampling. The data analysis method used is Structural Equation Modeling based on – Partial Least Square (SEM-PLS) with Smart PLS 4 data analysis tool. The results of this research show that the village financial system, government internal control system, transparency and the role of village officials influence management accountability. village finances. The R square test results show that the contribution of all independent variables in explaining the dependent variable is 71.9%, while the other 28.1% is influenced by other factors outside this research.

INTRODUCTION

As a governmental unit that interacts and is directly connected with the community, villages play an important role in supporting the progress of the region and the community. Not only are central governments obliged to report on government performance, but also local governments, including the village government, to meet accountability requirements. At present, the accuracy of the implementation of the village's financial accounting is still questionable, as the facilities and capacity of the villages are still low in terms of financial management. There are problems of low administrative and governance of the rural government system that is still minimal, the administrative system is still weak and the public is not yet critical of the management of the village's finances. Villages can benefit enormously from allocating so large village funds for development, but it can also be disastrous if villages fail to manage the budget properly and responsibly.

In various parts of Indonesia, many cases of village fund corruption have occurred since the rules were passed. The modes of misuse of the village fund budget can occur in various forms, including false reports, obscuration, excessive spending, and bribery. In addition, criminal intentions, lack of knowledge and understanding of the village apparatus about how to manage the village's finances in accordance with the





regulations of the applicable laws can also be the cause of financial problems. The corruption cases of the village fund continued to rise from year to year. The Indonesian Corruption Watch (ICW) recorded a number of cases of corruption in village funds from 2015-2020, with 676 people in the village device involved in a village fund corruption case. In 2021, the Indonesian Corruption Watch (ICW) found that the village government was the government agency with the most corruption cases dealt with by the APH last year, with 154 cases with a potential State loss of Rs. 233 billion, followed by the government sector 50 cases, the education sector 44 cases, transportation 40 cases, social society 34 cases. (Dihni, 2022)

The corruption case of the village fund that occurred in the province of Riau, Central district of Kuantan in 2016 was against the Chief of the Village of Sako. He corrupted the budget for construction, utilization and maintenance of roads which caused the State to suffer losses amounting to Rp. 576.652.000. (Cakaplah.com, 2020). According to the Chief Inspectorate of Kuansing, there are annual findings related to the utilization of the Village Fund (DD) in Kuansing. The findings relate to village-based activities funded by the village. One of the village heads who misappropriated the village funds came from the Kuantan Central district in the village of Sitorajo Kari (Datariau.com, n.d.), a village header in the district of Kuantan Singingi, Riau blackened the direct cash aid fund (BLT) in 2022.

From some information summarized, one of the heads of the kopah village, Father Desko Putra said that there are still a number of problems due to the inadequate management of the village funds carried out by the village device that serves it. The problem that often becomes an obstacle to the government of the village is in submitting reports of labor liability that result in the late liquidation of village funds. In addition, the researchers have observed the location of the study in person. Observations were made to see if the variables used in this study were already applied in the sample village and whether there were problems in the village's financial management. From these observations, the researchers obtained information that the villages in the district of Kuantan Tengah have used the Village Financial System, the Government Internal Control System, Transparency, and the role of the Village Device in managing their village funds.

The problem is that there are indications of still low accountability in the management of the village's finances. One form of accountability in the management of the village's finances is the presence of responsibility in the village financial management as mentioned in the Permendagri No. 20 Year 2018 on the Management of the Village's Finances. Responsibility is passed not only on to the government but also to the public through the media. The information contains at least: (a) the implementation report of the village APD, (b) the performance report of activities, (c) the activities not completed/or not implemented, (d) the balance of the budget, (e) the address of complaints.

According to the observations of the researchers, the villages in the region of Kuantan Central district do not transmit responsibility in the management of their villages' finances to the public through the media so that the public can not know clearly about the management and use of the village's finances. Based on the existing phenomenon there are indications of still low accountability in terms of the financial management of the village in the district of Kuantan Singingi. Adequate information systems and the role of a professional village device are one of the determinants of the financial success of the village.

LITERATURE RESEARCH

A. Stewardship Theory

Stewardship Theory is a component of the Agency Theory. This theory is the basis of this research. According to this theory, management is not driven by individual goals but by results that benefit the organization. According to the Stewardship concept, management is responsible to the owner to manage the wealth that has been given to him. The management is the steward, while the owner is the principal.

The theory of stewardship is built on the philosophical basis of human nature, being fundamentally trustworthy, capable of behaving responsibly, and being honest with others. This way of thinking implies that a relationship is built on trust so that managers are seen as someone who can be trusted to do the best for the public good. Implications of Stewardship Theory in this study, the community plays the role of a prince and the village government plays a role as a steward. By assuming responsibility and performing its functions to the well-being of the people, the Village Government serves as a trusted institution and acts in the interests of





the community. The village government is responsible for ensuring that the financial management of the village is accountable.

B. Village Financial Management Accountability

The accountability of village fund management is the process of village financial management starting from planning, implementation, entrepreneurship, responsibility, as well as supervision that can be truly and accountable to the public and BPD. Because of the activities of the government in order to carry out the trust of the people, then the public not only has the right to obtain information about the management of the village's finances, but also right to claim responsibility for the implementation and implementation of village finance management. Accountability management of village funds as a form of responsibility management of the village fund has been entrusted as the implementation of the duties of the head of village in order to the goal of village. The rate of the village fund deviation will be reduced as a result of these beliefs, empowering the village people to become independent communities and eventually self-funded villages.

C. Village Financial System

The village financial system (Siskeudes) is a village financial application previously known as SIMDA Village which is a simple application developed by the Financial Supervision and Development Agency (BPKP) in conjunction with the Ministry of Home Affairs. The village's financial application uses a Microsoft Access database that is easy to implement by users of applications that are still public. Technically, the village finance belongs to a small-scale group that fits used in this application (Abdullah & Samad, 2019).

Siskeudes Application is an application that has the concept of accountability in accountable management of the village's finances. The Financial and Development Supervisory Authority (FDP) together with the Ministry of the Interior (Kemendagri) developed the Village Financial System (Siskeudes) application to realize accountability of village financial management and improve village financial governance. The Village Financial System application is made simple, easy to use, and has the features you need. From planning to reporting and accountability, the financial management of the village is facilitated by the Siskeudes application.

D. Government Internal Control System

The Government Internal Control System as defined in Government Regulation No. 60 of 2008 is an integral process of continuous actions and activities undertaken by the leadership and the entire staff to give adequate confidence that the goals of the organization will be achieved through effective and efficient activities, reliability of financial reporting, security of State assets, and compliance with the regulations of the law. A comprehensive internal control system implemented by both central and regional governments is known as the Government Internal Control System or GICS.

The purpose of GICS is to provide adequate guarantees regarding the reliability of financial reporting, asset protection, compliance with the regulations of the law, and the efficiency and efficiency of the maintenance of the state administration. In order to realize good governance and the goals and goals of the organization, SPIP was developed in a supervisory framework. The government's internal control system must be implemented by the head of government, and it's a shared responsibility for everyone, not just the leader of the smallest unit of work.

E. Transparency

Transparency in the maintenance of public information services must be open, simple, and accessible to all those in need, as well as understandable to the entire public. Transparency is one of the principles of good governance, that is, there is openness in the process of managing the village funds that allows the public to know and have easy access to information about the government's maintenance, both information about policies, processes, creation and implementation that has been done and the results that have been achieved in doing the transparency of the management of the villages funds. Transparency is an action carried out by the government to facilitate public access to information so that with transparency can build public confidence





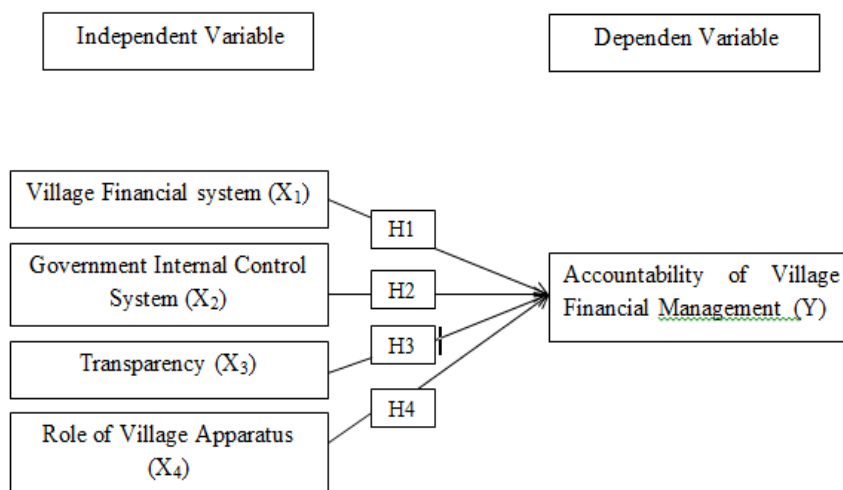
through adequate access to obtain information that is factual and accurate. Transparency can be meant as an action that allows a matter to be clear, as well as easy to be understood by the public and can be proven its truth so that there are no more problems.

F. Role of Village Apparatus

The role of the village appliance means to what extent the village apparatus is involved in the village's financial management. According to Permendagri No. 83 Year 2015, which regulates the removal and cessation of village equipment. A village unit is an officer in the village secretariat who assists the village chief in formulating policies and coordinating their implementation, as well as technical enforcement and authority elements that assist the village head in carrying out his responsibilities. Someone who becomes a member of the village chief's government is called a village device. As one of the components of the village perpetrator, the village device plays an important role in advancing the nation through the village. The village secretary and the other village unit that is the village unit under the leadership of the village chief is a component of village governance.

G. Conceptual Framework

Figure 1. Conceptual Framework



Source : Research Data (2023)

H. Development Of Hypothesis

a. Impact of the Village Financial System on the accountability of the village's financial management

The village financial system records all village transactions that are documented with records, then records and reports the village finances so that the parties can use the information in the financial statements to meet the needs of the village. By implementing it, the Village financial system is expected to help improve the quality of village financial management that adheres to the principles of transparency and accountability from the planning, reporting, and financial responsibility stages. The village government is easier to record and compile financial statements in accordance with the rules and regulations that apply when the village financial system is used. Previous research conducted by (Saragih & Kurnia, 2019), (Arfiansyah, 2020), and (Fatchuriza, 2020) stated that the village financial system has a positive and significant influence on the accountability of village financial management. This is in line with research carried out by (Sari & Andra Asmara, 2021), stating that the Village Financial System has an influence on the accountability of the village's financial management.

H1 : The village financial system has an influence on the accountability of the village financial management.



**b. Impact of the Government's Internal Control System on the Financial Management of the Village**

The Government Internal Control System is a system that can guarantee adequate assurance regarding financial management reporting, asset protection, and compliance with the regulations required for effective and accountable governance. The process of planning, monitoring, and accountability is a means of implementing the internal control system in government institutions. The objective of implementing the Sitem internal government control is for the central and local governments to manage their finances accountably and openly. As a result, financial management can be subject to public supervision. Government Internal Control System has an influence on the accountability of the village fund management because the management of village funds will be realized if the village government makes the internal control system of the government as a guideline in taking responsibility for the administration of rural funds.

Research carried out by (Sari & Andra Asmara, 2021), concluded that the Internal Control System has a positive impact on accountability management of village funds. This is in line with the research conducted by (Widyatama et al., 2022), (Yesinia et al., 2018), (Martini, 2019), concludes that there is a positive and significant influence of the Government Internal control system on productivity accountable management of the village fund.

H₂: Government's Internal Control System has an impact on the accountability of the village's financial management

c. The impact of transparency on accountability of village financial management

Transparency is the openness of information given to the public, and the public has easy access to that information. The principle of transparency provides supervision of the village funds by the authorities. Thus, the absorption of village funds is well done and can the purpose of the village fund and can minimize the occurrence of fraud. According to (Sari & Andra Asmara, 2021) in terms of accountability of the management of the village funds, transparency is very important. This indicates that the village government is obliged to publicly disclose information about the use of the village funds when managing them so that it is clear where the money was given by the guardian. The village government is also required to be open and accountable for all its activities. Research by (Putra, 2019), concluded that transparency had a positive impact on accountability of village fund management. This is in line with research (Umami, 2017), and (Jaa et al., 2020), which concluded transparency has a positive effect on accounts of village money management.

H₃: Transparency has an impact on the accountability of the village's financial management.

d. The Influence of Village Devices on Village Financial Management Accountability

A village apparatus is someone who is positioned as the assistant element of the village chief who is incorporated into the village government. The performance of village equipment is directly linked to the quality of village financial management, so professional village equipment becomes crucial. Therefore, in order to accountability of the village's financial management, the village apparatus plays an important role in implementing the village financial management in accordance with the established regulations and the regulations of the applicable laws. Because accountability of village financial management relates to the performance of village equipment, then the village equipment that is able to perform its role well and able to work professionally will have a good impact on accountable village finance management.

Previous research has proved that the role of village tools has a significant relationship with accountability of a village fund management financial report. This is in line with research by (Setiana, , 2017), (Yesinia et al., 2018), and (Saragih, 2019) (Saragih & Kurnia, 2019), which proves that the roles of village devices have a positive influence on accountable village funds management.

H₄: The role of the Village Device influences the accountability of the village's financial management





METHOD

A. Population and Sampling Method

The population in this study is the entire village unit and BPD members who come from 20 villages that are in the district of Kuantan Singingi. The sampling approach employed in this study involved the deliberate selection of samples based on specific criteria. The roles of the villages involved in the financial management of the village according to the Ministry of Home Affairs Regulations No. 20 Year 2018 on village financial management, as well as those involved in village finance management are:

- a. The village chief as the holder of power over the financial management of the village
- b. Executive of Village Finance Management consisting of:
 - Secretary of the Village
 - Treasury
- c. Member of the Village Public Service as overseer of the performance of the village chief.

B. Research Variables And Measurement

This research uses quantitative research, which is a method that describes the real situation systematically, factually, and accurately using mathematical calculations. The study examines the influence of the village financial system, the government's internal control system, transparency and the role of village instruments on the accountability of village financial management in the Central District of Kuantan. This study uses primary data, which is information collected directly from respondents through a questionnaire.

Table 1. Measurement of Variables

Numb.	Variables		Measurement	Scale
1.	Accountability of Village Financial Management	Y	SEM-PLS	Likert
2.	Village Financial System	X ₁	SEM-PLS	Likert
3.	Government Internal Control System;	X ₂	SEM-PLS	Likert
4.	Transparency;	X ₃	SEM-PLS	Likert
5.	Role of Village Apparatus;	X ₄	SEM-PLS	Likert

Source : data processed year 2023

For testing in this research, used:

1. SEM-PLS Data Analysis Techniques

The analysis technique used in this study is Structural Equation Modeling based on Partial Least Square (SEM-PLS) with the data analysis tool SmartPLS 4.0. The Structural Equation Model (SEM) is a method for multivariate analysis that combines factor analysis with path analysis simultaneously testing and estimating the relationship between exogenous and multi-factor multi-endogenic variables.

2. Outer Test Model or Measurement Model

(Ghozalli & Latan, 2019) The measurement model (measurement mode or outer model) shows how the manifes variable represents the latent variable to be measured. Validity and reliability are tested with external model tests. Convergence validity tests, discriminant validity testing, and reliability tests are criteria used to evaluate external models.

- a. Covergent Validity Test

The convergent validity test of the measurement (outer) model is used to test the validity of the indicator by looking at each structure. The convergent validity with a reflective indicator is assessed based on the correlation between the item score or component with the construct score calculated with the PLS.





b. Discriminant Validity Test

Discriminant validity states that the variable manifest of various constructions must not be highly correlated. Using reflective indicators, the validity of discrimination can be evaluated by checking the cross loading value of each variable. According to Ghazali & Latan (2019), an indicator is said to have a good discriminant validity if the cross loading value of the variable is greater than that of other variables.

c. Reliability Test

Reliability tests are carried out to demonstrate the consistency, precision, and accuracy of instruments in measuring structures. Using SmartPLS, SEM-PLS can measure the reliability of a construction using a reflection indicator in two ways: looking at Cronbach's Alpha and Composite Reliability. If Cronbach's Alfa and Compound Reliability values above 0.70 indicate that the construction is reliable. (Ghozali & Latan, 2019).

3. Inner Model Test or Structural Model

Inner model testing or structural model testing is performed to see the intersection between structures, significant values, and the R-square of the research model. R-square is used to evaluate dependent structures for structural models. R -quare for dependent latent variables can be used as the starting point of model evaluation using PLS.

4. Hypothesis Test

The hypothesis test is performed by looking at path coefficient values that indicate parameter coefficients and t-calculated values. Significance of the estimated parameter provides information about the relationship between the variables in the study and then compares the t-computed value with the T-table value. This hypothesis was tested using SEM-PLS with the SmartPLS 3.0 application using the bootstrapping resampling method. Significant values used (two-tailed) t-table 1.65 (significance level =10%), t-tabel 1.96 (signification level =5%), t-tablet 2.58 (Significance Level =1%). (Ghozali & Latan, 2019)

RESULTS AND DISCUSSION

1. Description Research Objects

This research took the population of the entire village device in 20 villages that are in the area of Kuantan District District District of Kuantan Singingi. Sampling in this study uses purposive sampling. The sample criteria used in this study are the village devices involved in the financial management of the village according to the Interior Minister's Regulation No. 20 Year 2018 On the Financial Management of the Village. Based on the criteria that have been set, there are 8 people sample research from each village distributed to 20 villages so the total sample in this study is 160 samples. A total of 160 questionnaires are distributed. The total number of questionnaires filled is 160, so the data that can be processed is 160. The dissemination of the questionnaire starts from July 4 to August 20, 2023. Summary of data collection results presented in the table

Table 2 Data collection results

Description	Amount	Percentage
Dispersed questionnaires	160	100%
Filled questionnaire	160	100%
Unfilled questionnaire	0	0%
Processable questionnaires	160	100%

Source : Primary data that is processed, 2023

2. Outer Test Model or Measurement Model

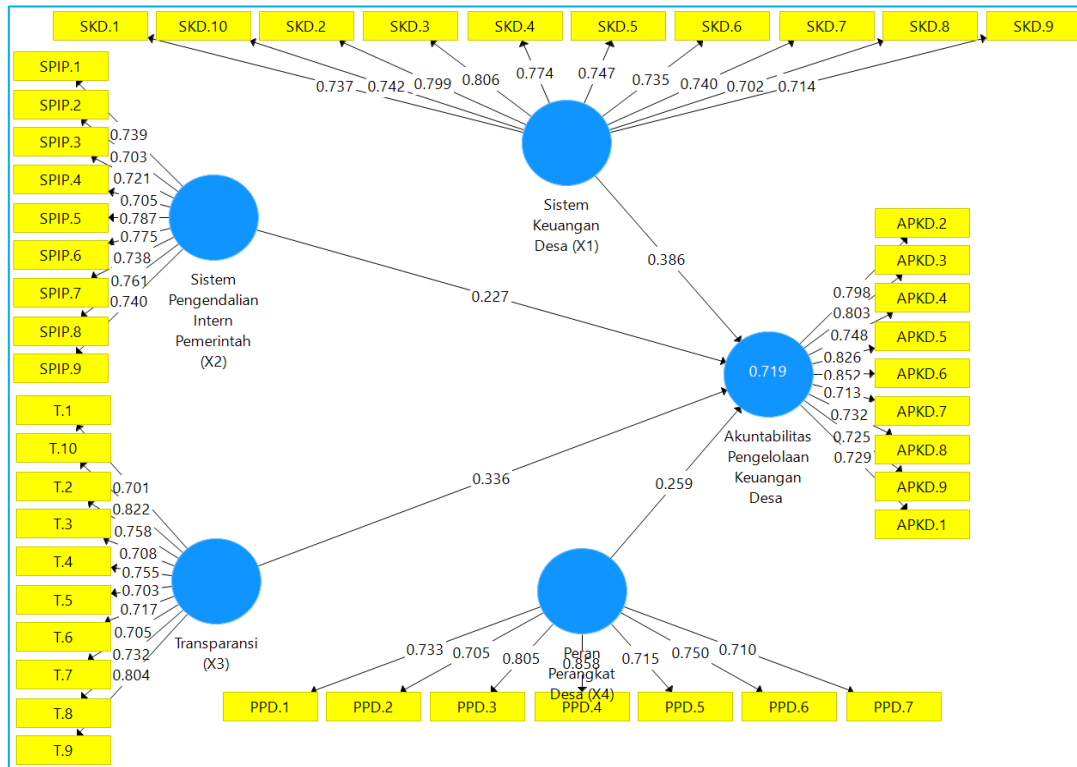
Analysis of a measurement model or external model test is an analysis performed to see indicators manifests represent their latent variables. In this study, convergent validity and discriminant validity tests are conducted





to analyze the validity of indicators against the structural variables or their late variables, and composite reliability for the analysis of the indicator blocks.

Figure 2 : Research Scheme



Source : SmartPLS4 Output Data, 2023

a. Convergent Validity Test

A convergent validity test is used to test the validity of an instrument's indicator whether true is a manifest of its constructive variable. In this case convergent validity is tested based on loading factor values and Alveralge Valrialnce Extralcted (AVE).

1. Loading factor

The value of the loading factor becomes a criterion in evaluating convergent validity. If viewed from the loading factor then the size of the model r is said to be good if the value of the load factor has a correlation value above 0.70 (Ghozali & Latan, 2019). The loading factor results from the test of questionnaire data in this study are presented in table 3.

Table 3 loading factor

	(Y)	(X1)	(X2)	(X3)	(X4)
Y.1	0.729				
Y.2	0.798				
Y.3	0.803				
Y.4	0.748				
Y.5	0.826				





Y.6	0.852				
Y.7	0.713				
Y.8	0.732				
Y.9	0.725				
X1.1		0.737			
X1.2		0.799			
X1.3		0.806			
X1.4		0.774			
X1.5		0.747			
X1.6		0.735			
X1.7		0.740			
X1.8		0.702			
X1.9		0.714			
X1.10		0.742			
X2.1			0.739		
X2.2			0.703		
X2.3			0.721		
X2.4			0.705		
X2.5			0.787		
X2.6			0.775		
X2.7			0.738		
X2.8			0.761		
X2.9			0.740		
X3.1				0.701	
X3.2				0.758	
X3.3				0.708	
X3.4				0.755	
X3.5				0.703	
X3.6				0.717	
X3.7				0.705	
X3.8				0.732	
X3.9				0.804	
X3.10				0.822	
X4.1					0.733
X4.2					0.705
X4.3					0.805
X4.4					0.858
X4.5					0.715
X4.6					0.750
X4.7					0.710

Source : SmartPLS4 Output Data, 2023





Based on the above table, we get the factor loading value of each instrument against its structural variable. According to Ghozali (2019), the acceptable loading factor value is 0.7, thus the entire instrument is declared valid as a measure of each variable of its construction because it has a load factor value >0.7. According to Sarwono (2015) the loading factor value of 0.5-0,6 can belong sufficiently.

2. Average Variance Extracted (AVE)

Another way to test convergent validity is by looking at values and Alveralge Valrialnce Extralcted (AVE). A latent variable can be said to be valid when an AVE value is greater than 0.5 (Ghozali & Latan, 2019). An AVE of greater value than 0.50 means that 50% or more of the variance of the indicator can be explained. The AVE test results of respondents in this study are presented in Table 4

Tabel 4
Average Variance Extracted (AVE)

Table with 2 columns: Variabel, Average Variance Extracted (AVE). Rows include Village Financial Management Accountability (Y), Village Financial System (X1), Government Internal Control System (X2), Transparency (X3), and Village Device Role (X4).

Source: Data Output SmartPLS4, 2023

Based on the above table, the AVE value of each indicator is obtained against the construction variable. As for the AVE value for the financial management accountability variable of 0,595, the village financial system of 0,563, the central internal identification system of 0.550, transparency of 0,550, and the role of the village device of 0,571. The principle of testing is that if the AVE value is >0.5, then the instrument is declared valid, thus the entire instrument is stated valid as the manifes indicator of its constructive variable.

b. Discriminant Validity Test

A validity descriptor is used to compare the correlation of a manifes instrument to its constructed variable with another variable, where the correlation to other variables should not be higher than that of its built variable. The discriminant validity analysis is done by looking at crossloading values. The results of the discriminat validity test are as follows:

Tabel 5 Cross Loading

Table with 6 columns: No. Item, (Y), (X1), (X2), (X3), (X4). Rows Y.1 through Y.9 showing cross-loading values for each item across variables X1-X4.





X1.1	0.284	0.737	0.197	0.039	0.271
X1.2	0.658	0.799	0.304	0.256	0.215
X1.3	0.485	0.806	0.407	0.193	0.168
X1.4	0.619	0.774	0.341	0.100	0.345
X1.5	0.497	0.747	0.212	0.158	0.465
X1.6	0.306	0.735	0.246	0.238	0.015
X1.7	0.441	0.740	0.420	0.293	0.114
X1.8	0.305	0.702	0.416	0.236	-0.096
X1.9	0.424	0.714	0.127	0.414	0.048
X1.10	0.493	0.742	0.074	0.355	0.232
X2.1	0.320	0.168	0.739	0.251	0.331
X2.2	0.361	0.325	0.703	0.048	0.135
X2.3	0.265	0.048	0.721	0.158	0.042
X2.4	0.335	0.157	0.705	0.384	0.123
X2.5	0.609	0.444	0.787	0.198	0.484
X2.6	0.447	0.237	0.775	0.239	0.430
X2.7	0.505	0.393	0.738	0.295	0.289
X2.8	0.400	0.190	0.761	0.416	0.221
X2.9	0.428	0.266	0.740	0.233	0.254
X3.1	0.198	0.038	0.253	0.701	0.045
X3.2	0.496	0.173	0.411	0.758	0.322
X3.3	0.272	-0.051	0.092	0.708	-0.019
X3.4	0.463	0.192	0.418	0.755	0.149
X3.5	0.261	0.000	0.096	0.703	0.136
X3.6	0.405	0.094	0.232	0.717	0.147
X3.7	0.345	0.129	0.196	0.705	0.042
X3.8	0.414	0.255	0.041	0.732	0.178
X3.9	0.607	0.469	0.356	0.804	0.361
X3.10	0.609	0.478	0.211	0.822	0.306
X4.1	0.260	0.074	0.177	0.055	0.733
X4.2	0.363	0.205	0.345	0.295	0.705
X4.3	0.435	0.254	0.407	0.177	0.805
X4.4	0.489	0.324	0.389	0.220	0.858
X4.5	0.425	0.015	0.278	0.346	0.715
X4.6	0.448	0.262	0.173	0.182	0.750
X4.7	0.351	0.209	0.180	0.084	0.710

Source : Data Output *SmartPLS4*, 2023

Based on the above table, the loading factor value of each indicator is obtained against the structural variable. For example, the Y.1 indicator where the load value is 0.729 greater than the cross load value to other constructions, i.e. 0.508 to X1, 0.316 to X2, 0.400 to X3, and 0.357 to X4. This





result explains each true or valid indicator as a measurement of the variable of its construction and not the measure of the other variable that is also being studied.

c. Reliability Test

Reliability tests are carried out to prove the accuracy, consistency and accurateness of the instruments used in measuring constructions. An instrument is declared reliable if it gives the same result when used more than once. The composite reliability and cronbach's alpha test results are as follows:

Table 6. Composite Reliability dan Crombach's Alpha

Variabel	Composite Reliability	Cronbach's Alpha
Village Financial Management Accountability (Y)	0.929	0.914
Village Financial System (X1)	0.928	0.915
Government Internal Control System (X2)	0.917	0.899
Transparency (X3)	0.924	0.912
Village Device Role (X4)	0.903	0.875

Source: Data Output *SmartPLS4*, 2023

Based on the above table, the composite reliability and cronbach's alpha values of each variable are obtained. As for the composite reliability and cronbach's alpha values obtained >0.7 , thus the entire instrument of each variable is declared reliable.

3. Inner Model Test or Structural Model

Inner model testing or structural model testing is performed to see the combination of structures, significant values, and R-square of the research model. R-square is used to evaluate dependent structures for structural models. R -squares for dependent latent variables can be used as the starting point of model evaluation using PLS.

Table 7. R Square

Variabel Endogen	R Square
Akuntabilitas Pengelolaan Keuangan Desa	0.719

Source: Data Output *SmartPLS4*, 2023

Based on the above table, the R square value of the dependent latent variable of village financial management accountability is 0.719. The value can be interpreted as the variable that can be described by the construction in this study is 71.9%, while the other 28.1% is influenced by other factors outside this study.

4. Hypothesis Test

Table 8. Result Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> Y	0.386	0.383	0.039	9.961	0.000
X2 -> Y	0.227	0.228	0.043	5.280	0.000
X3 -> Y	0.336	0.334	0.049	6.914	0.000
X4 -> Y	0.259	0.259	0.045	5.820	0.000

Source: Data Output *SmartPLS4*, 2023





Based on the above table, we get t-computed values and p-values of each variable. From the table we get the t-calculated values of the village financial system variables of 9,961 and p-values 0,000. Thus it is concluded that H0 is rejected and H1 is accepted or that the village financial system has an influence on village financial management accountability. This result is shown by a t-count value greater than the t-table ($9,961 > 1,96$), and a p value $< 0,05$ ($0,000 < 0,05$)

Further on the basis of the table also obtained the t-calculation value of variable Government Internal Control System of 5,280 and p value 0,000. Thus concluded H0 rejected and H2 accepted or the Government's internal control system influenced the accountability of the village financial management. This result is shown by the value of t-computation greater than t-table ($5,280 > 1,96$), and the p value $< 0,05$ ($0,000 < 0,05$)

Further for the transparency variable, the t-calculation value for the Transparency variables is 6,914 and the p value is 0,000. Thus concludes that H0 is rejected and H3 is accepted or that transparency has an influence on the Village Financial Management Accountability. This result is shown by a t-talking value greater than t-table ($6,914 > 1,96$), and a p value $< 0,05$ ($0,000 < 0,05$)

The fourth variable, the Village Device Role, has a t-calculation value of 5,820 and a p value of 0,000. Thus, it is concluded that H0 is rejected and H1 is accepted, or that Village Devices Role has an influence on the Village Financial Management Accountability. This result is shown by the t-talking value greater than t-table ($5,820 > 1,96$), and the p value $< 0,05$ ($0,000 < 0,05$)

Village Financial System Affects Village Financial Management Accountability

The village financial system is implemented to facilitate financial reporting. Besides, it is also to organize the financial administration of the village optimally as a tool of control or to prevent the measurement of the financial management of village so that it does not go out of the regulations of the legislation. The use of a good village financial system will make the recording process so that financial reporting can be done more quickly, accurately and can minimize fraud so that it can improve accountability of village financial management. The better the use of the village's financial system, the better the accountability of its financial management.

The application of the village financial system to the village in the Central district of Kuantan has been shown to reduce the risk of misreporting the village's finances and to ease the burden of work in the preparation of village financial reports. This proves that the elements contained in the application of the village financial system can be well appreciated and have a real impact on the accountability of village financial management in the village in the Central district of Kuantan. The features contained in this application, which has been designed simple and easy to use, have proven to increase the financial accountability of the village in the Central Kuantan district.

Government's Internal Control System Affects the accountability of the village's financial management

The Government Internal Control System provides adequate confidence in the maintenance process of the village government in managing the village funds in accordance with the legislation so that it meets the criteria of accountability. The village government has implemented the foundations of internal control, both in achieving goals efficiently and effectively, reporting financial management reliably, securing assets and promoting compliance with the regulations. Village fund management controls are carried out in a range ranging from the village fund manager to the village head through the creation of a control environment, risk assessment, effective communication, transaction authorization and supervisory monitoring by the BPD.

Transparency Affects Village Financial Management Accountability

Transparency in the financial management of the village is important. The government should provide complete information on the use of village funds used for village builders such as irrigation pipelines and road repairs. With the availability of information and public involvement in the village, the village development program can be achieved. It's supported by a proposal or an idea delivered by the community. So that the proposals of the community can be realized by the village government in the form of a program. Where the program is funded by the village fund.





The community in the Central Kuantan district has been shown to be always involved in the planning and arrangement of the allocation of village funds. The village government has always been open and has never hidden itself in the provision of information about the financial management of the village or other information, because the village government that is in the Central district of Kuantan has been fully aware that the people have a right to know about the village's financial information. The higher the transparency of a village, the greater the success of the village's financial management.

Role of Village Devices Influencing the Financial Management Accountability of the Village

A village unit that is involved in the financial management of a village must be able to perform its role as well as possible, understand about the funds of the village, and understand the rules and procedures concerning the management of the finance of the Village. A village entity that can perform its roles well and be capable of working professionally will have a good influence on the accountability of the rural financial management because of the responsibility of the financing of the villages is related to the performance of its rural entity. The better the role of the village equipment, the better the accountability of village financial management can be achieved.

CONCLUSION

Based on the analysis of data and discussions on the influence of the village financial system, government internal control system, transparency, and the role of village institutions on the accountability of village financial management in the village in the district of Kuantan Tengah, it can be concluded as follows:

1. The results of the testing of the first hypothesis indicate that the village financial system has an influence on the accountability of village financial management in the village in the district of Kuantan Central.
2. The test results of the second hypothesis show that the Government's Internal Control System has an influence on the accountability of the village's financial management in the villages in the district of Kuantan Central.
3. The results of the test of the third hypothesis show that Transparency has an influence on the accountability of village financial management in villages in the district of Kuantan Central.
4. The results of the test of the fourth hypothesis show that the role of the village device has an influence on the accountability of village financial management in the village in the area of the Central Kuantan district.

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