
The Effect of Community Participation, Transfotmational Leadership and Internal Control Systems on Accountability Financial Management of Village Funds in Labu Beach District Village Deli Serdang

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Abstract:

This study aims to examine the effect of community participation, transformational leadership and internal control systems on the accountability of village fund financial management in Pantai Labu Village, Deli Serdang Regency. This research is a quantitative research. Data collection was carried out using a questionnaire. Questionnaires were distributed to each village apparatus, namely the village head, village secretary, finance department, BPD, and community leaders. The results of this study indicate that: (1) Community participation has no partial and significant effect on the Accountability of Village Fund Financial Management. (2) Transformational Leadership has a partial and significant effect on the Accountability of Village Fund Financial Management. (3) Transparency partially and significantly affects the Accountability of Village Fund Financial Management. (4) The Internal Control System partially and significantly influences the Accountability of Village Fund Financial Management. (5) Community Participation, Transformational Leadership, Transparency, and Internal Control Systems simultaneously and significantly influence the Accountability of Village Fund Financial Management.

Keywords: *Village Fund, Financial Management Accountability, Society participation, Transformational leadership, Transparency*

1. Introduction

Indonesia is a country where the majority of the population lives in rural areas. The 2021 Central Statistics Agency (BPS) website states that there are 83,344 villages in Indonesia. The village is the closest organization and has a direct relationship with the place. As the head of the village administration, it is led by the village head who is assisted by village officials. The task of the village head himself is to manage village administration, strengthen the community and make improvements in village development. Law No. 6 of 2014 is the law that regulates the village. These laws and regulations are a sign of the government's political will which is expected to bring

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about significant changes aimed at increasing wealth, prosperity, community empowerment and encouraging mobility and participation of rural communities.

The principles of village financial management are regulated in the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning village financial management, namely transparency, accountability, participatory implementation and orderly budget discipline. The application of accountability is influenced by several factors, namely the influence of community participation, transformational leadership style and transparency. The village head and village apparatus must take care of the financial management of village funds in a transparent, accountable and participatory manner from all financial aspects, operational efficiency and compliance with laws and regulations. One form of good village financial management is accountability. Implementation of accountability in village government is very important to achieve aspects of good governance.

One form of good village financial management is accountability. from the village community.

Table 1. Village Fund Budgets in 4 Villages in Kec. Pumpkin Beach

Village Name	PAGU	Village Funds		
		Already Entered RKDes Phase 1	Already Entered RKDes Phase 2	Already Entered RKDes Phase 3
Denai Lama	Rp769.015,000	Rp307,606,000	Rp279,106,000	Rp182,303,000
Denai Kuala	Rp817,944,000	Rp327,177,600	Rp327,177,600	Rp163,588,800
Denai Sarang Burung	Rp978,061,000	Rp391,223,880	Rp391,224,400	Rp195,612,200
Binjai Bakung	Rp773,862,000	Rp309.544,800	Rp309.544,800	Rp154,772,400

From the table above it can be seen that the amount of village funds budgeted is quite large in the villages in Pantai Labu District. The amount of funds transferred from the APBN (State Revenue and Expenditure Budget) is of public concern because it is prone to misuse of village funds. Therefore, village financial

management is very necessary so as not to create a bad opinion about the village fund budget in the community.

Based on the results of interviews with one of the village communities in Pantai Labu District, Deli Serdang Regency, it appears that there are still concerns that village funds are controlled by village officials, but there is a lack of community involvement in ADD management. The level of involvement is not optimal. This is reflected in the attitude of the people who are less involved in conveying ideas and suggestions in the Musbangdes forum. Lack of public awareness of the programs and activities carried out and lack of community involvement in implementing development where community support is not optimal. Previous research analyzing the impact of community participation and transformational leadership on the accountability of village fund financial management has been carried out by several researchers. A study by Mada et al. (2017: 113) states that community involvement has a significant effect on accountability in managing village funds. Furthermore, Rizal and Hermanto's research (2019: 16) states that leadership style has a positive and significant effect on the accountability of village fund financial management. From previous research it can be said that the role of the community in participating in programs organized by the village can improve government performance in an effective, efficient and accountable manner. Starting from the description above, the researcher compared the previous work of Pratiwi and Dewi (2021:196) with the independent variable, namely the ability of village officials and participatory communities, and the dependent variable, namely village funds to manage accountability. this study and previous studies depended on additional independent variables, namely the effects of community participation and transformational leadership and the researchers' objectives of conducting the research in villages in Kec. Kab. Pumpkin Beach. Deli Serdang. So the researchers took the title " The effect of community participation, transformational leadership and internal control systems on accountability Financial management of village funds in Labu beach district village Deli serdang".

2. Theoretical Background

Good Governance Theory

According to Mardiasmo, (2018: 22) , *good governance* is a way of managing public affairs properly. Government Regulation no. 101 of 2000 says that *good governance* is a concept of governance that aims to develop and establish the principles of professionalism, accountability, transparency, democracy, efficiency, effectiveness, rule of law, excellent service and acceptable to all people. The World Bank defines *good governance* as implementing solid and responsible development management that is in line with the principles of democracy and efficient markets, avoiding misallocation of investment funds, and preventing corruption both politically and administratively, implementing budgetary discipline and creating a legal and political framework for the growth of business activities.

Accountability

According to Setiana, DN and Yuliani (2017:206), accountability consists of the trustee/agent/village head and their authority to explain, represent, report and disclose all activities and activities that are the responsibility of the trustee. obligations of the apparatus (principal) who has the rights and authority of such accountability. According to Setiawan et al. (2017) Hasanah et al., (2020:20) Accountability is essentially the provision of information and disclosure to stakeholders on government financial activities and performance. The government, both at the central and regional levels, must be the main information agent. This is to realize public rights such as the right to know and the right to receive information.

Community Participation

Participation actually comes from the English word "*participation*" which can be interpreted as an act that creates feelings and commitment or participation in the activities of an organization. According to Sujarweni (2015: 29) explains that community participation is one of the principles of good governance, where the community has rights and an active role in decision-making efforts for the implementation of the government system. Community participation is that the community is involved in the process of identifying problems and potentials that exist in the community, choosing and taking the most alternative solutions in dealing with problems, carrying out efforts to solve problems and being involved in the process of evaluating changes that occur Muslimin et al., (2012: 84)).

Transparency

According to Mahmudi (2016: 17) transparency refers to the openness of an organization in communicating information related to the management of public resources to stakeholders. Transparency also means that the management of public sector organizations can find explanations about the activities, programs and policies implemented, implemented and carried out with the resources used. Transparency in the management of state finances is a principle of *good governance* that must be obeyed by public sector organizations. According to (2016: 114) transparency is not only limited to the availability of information and the fact that information is available to the public, but also presented (published) in a timely manner. Information that is published in a timely manner is of course more useful and influential in making public decisions related to management, particularly in terms of decisions related to the management of the regional economy.

Transformational Leadership

Transformational leadership, according to Robbins in Emron Edison et al (2016: 98), is a leader who inspires (changes) his followers to do extraordinary things. According to Yukl in Emron Edison et al (2016: 98), transformational leadership causes followers to feel trust, admiration, loyalty, and respect for the leader and is motivated to go beyond.

Transformational leadership is a leadership style that encourages employees to put aside personal interests and has extraordinary impact. Transformational leaders inspire followers to believe not only in themselves personally, but also in the potential to imagine and create a better future for their organization. Transformational leaders bring about significant changes both within themselves and within their organizations Emron Edison et al (2016: 98).

Internal Control System

The definition of Internal Control System (SPI) according to PP No. 60 of 2008 concerning SPIP is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability financial reporting, safeguarding state assets, and compliance with laws and regulations. In accordance with PP Number 60 of 2008 SPI consists of five elements, namely: Control environment, risk assessment, control activities, information and communication and monitoring.

3. Methodology

This study uses a quantitative research design which is a research method that is one type of research activity whose specifications are systematic, planned, and clearly structured from the beginning to the making of the research design, both about the research objectives, research subjects, research objects, data samples, data sources, as well as the methodology. According to Sugiyono, (2019:16) quantitative Research is a research method based on the philosophy of positivism, used to examine certain populations / samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative / statistical with the aim of to test the established hypothesis.

Data collection was done by using a questionnaire. Questionnaires were distributed to each village apparatus, namely, the village head, village secretary, finance department, BPD, and community leaders. This research is a type of research activity whose specifications from the beginning to the creation of a research design are carried out in a systematic, planned and clearly structured manner, both in terms of research objectives and research themes that use the design and research subjects, data samples, and data sources and methodology. According to Sugiyono (2019: 16), quantitative research is a research method that is based on a positivist philosophy and is used to investigate certain populations/samples. The primary sampling technique is random, data collection uses a survey tool, and data analysis is quantitative/statistical to determine the hypothesis to be tested. The population of this study were 19 villages in Pantai Labu District, Deli Serdang Regency, the sampling method used target sampling or random sampling which was set at a certain sample group, and data collection used a questionnaire. Questionnaires were distributed to each village agency, namely the village head, village apparatus, financial officer, BPD and community leaders.

Basic Research Framework

The basic framework of research in this study can be seen below:

- H1 : Participation of the community partially affects the accountability of financial management of village funds in the village of Pantai Labu District, Deli Serdang Regency .
- H2 : Transformational Leadership partially affect the accountability of financial management of village funds in the village of Pantai Labu District, Deli Serdang Regency.
- H3: Transparency of Village Funds partially affect the accountability of financial management of village funds in the village of Pantai Labu District, Deli Serdang Regency.
- H4: The Internal Control System has a partial effect on the accountability of village fund financial management in the village of Pantai Labu District, Deli Serdang Regency.
- H5: Community Participation, Transformational Leadership, and Transparency of Village Funds simultaneously affect the accountability of village fund financial management in the village of Pantai Labu District, Deli Serdang

4. Empirical Findings/Result

Data Analysis

Descriptive Statistics Test

This section is the part used to analyze the data obtained from the data described in the previous sub-chapter. When data is analyzed it starts with the assumptions used in certain statistics. The following is census data for the descriptive statistics of this study, including the following:

Table 2. Descriptive Statistical Analysis

Descriptive Statistics					
	N	Mini mu m	Max imu m	mea n	Std. Deviat ion
Society participation	95	18	30	25.5	2,6252
Transformational leadership	95	26	40	33.5	2.8089
Transparency	95	14	30	23.8	2,6597

Internal Control System	95	26	40	33.9	2,789
				4	
Village Fund Financial Management Accountability	95	18	28	23.1	2,349
				9	
Valid N (listwise)	95				

From table 2 it can be seen that the variables of Community Participation, Transformational Leadership and Transparency with the amount of data (N) are 95 respondents in this study. The community participation variable has a minimum value of 18 and a maximum value of 30, with a standard deviation of 2.625 and a mean of 25.52 which is close to a maximum value of 30, so it can be concluded that the average community participation is high.

The Transformational Leadership variable has a minimum value of 29, a maximum value of 40 with a standard deviation of 2,808 and a mean of 33.59 which is close to a maximum value of 40 so it can be concluded that transformational leadership is high.

The transparency variable has a minimum value of 14 and a maximum value of 30, with a standard deviation of 2,659 and a mean value of 23.87 which is close to a maximum value of 30, so it can be concluded that the average internal transparency is high.

The Internal Control System variable has a minimum value of 26, and a maximum value of 40, with a standard deviation of 2,789 and has a mean value of 33.94 which is close to the maximum value of 30 so it can be concluded that the average internal transparency is high.

The Village Fund Financial Management Accountability variable has a minimum value of 18 and a maximum value of 28, with a standard deviation obtained of 2,349 and has a mean value of 23.19 which is close to the maximum value of 28 so it can be concluded that the average accountability of village fund management is high.

Data Quality Test

Validity Test

Validity test is used to determine whether a study is valid or not. The purpose of this study was to determine the mutual influence of community participation variables (X1), transformational leadership (X2) and transparency (X3) on the Village Fund Financial Management Accountability variable (Y). Respondents' answers to the shared questionnaire are as follows:

Table 3. Validity of Community Participation Competence (X1) N=95

Statement	r Count	r Table	Information
1	0.585	0.200	Valid
2	0.722	0.200	Valid
3	0.700	0.200	Valid
4	0.679	0.200	Valid
5	0.794	0.200	Valid
6	0.559	0.200	Valid

Table 4. Validity of Transformational Leadership (X2) N=95

Statement	r Count	r Table	Information
1	0.560	0.200	Valid
2	0.566	0.200	Valid
3	0.625	0.200	Valid
4	0.532	0.200	Valid
5	0.556	0.200	Valid
6	0.569	0.200	Valid
7	0.509	0.200	Valid
8	0.453	0.200	Valid

Table 5. Transparency Validity (X3) N=95

Statement	r Count	r Table	Information
1	0.723	0.200	Valid
2	0.694	0.200	Valid
3	0.751	0.200	Valid
4	0.666	0.200	Valid
5	0.465	0.200	Valid
6	0.609	0.200	Valid

Table 6. Validity of Internal Control System (X4) N=95

Statement	r Count	r Table	Information
1	0.657	0.200	Valid
2	0.522	0.200	Valid
3	0.613	0.200	Valid
4	0.560	0.200	Valid
5	0.609	0.200	Valid
6	0.574	0.200	Valid
7	0.485	0.200	Valid
8	0.425	0.200	Valid

Table 7. Accountability of Village Fund Financial Management (Y) N=95

Statement	r Count	r Table	Information
1	0.245	0.200	Valid
2	0.669	0.200	Valid
3	0.533	0.200	Valid
4	0.748	0.200	Valid
5	0.683	0.200	Valid
6	0.661	0.200	Valid

Reliability Test

The reliability test is used to test whether the respondents' answers are consistent or stable. The following are the results of the research variable reliability test. From the reliability test conducted, the results of *Cronbach's alpha* were obtained which were tabulated in total as follows:

Table 8. Reliability Test Results

Variable	Cronbach's Alpha	Limitation	Information
(X1)	0.763	0.60	Reliable
(X2)	0.650	0.60	Reliable
(X3)	0.725	0.60	Reliable
(X4)	0.662	0.60	Reliable

(Y)	0.639	0.60	Reliable
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Based on Table 8, it can be concluded that all statements in the questionnaire regarding community participation (X1), transformational leadership (X2), and transparency (X3) regarding accountability in village financial management can be explained as credible. This can be seen from the respective *Cronbach's Alpha values* of 0.763 0.60 : 0.650 0.60 : 0.723 0.60 : 0.639 0.60, indicating that the *Cronbach's Alpha value* is greater than 0.60 and contributes to community participation (X1) , transformational leadership (X2) transparency (X3) and the Internal Control System (X4) on the accountability of village fund financial management (Y) are stated to be good and reliable.

Classic assumption test
Normality Test

The normality test is a test to find out whether the research data is normally distributed or not. The normality test used in this study is a test that looks at the regression probability plot of the *standardized residual* and the *Kolmogorov-Smirnov test* as follows:

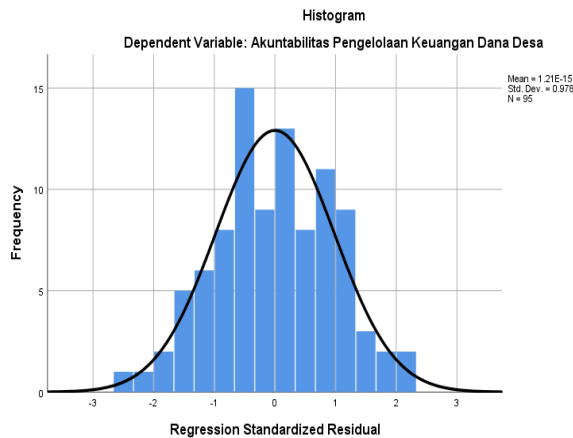


Figure 1. Histogram Graph

Based on Figure 1, the residual data has shown a normal curve that forms a perfect bell. Therefore, in this case it can be said that the data is normally distributed.

Table 9. Kolmogorov-Smirnov . test
One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	95

Normal Parameters, b	Mean	.0000000
	Std. Deviation	2.15834986
Most Extreme Differences	Absolute	.049
	Positive	.039
	Negative	-.049
Test Statistics		.049
asymp. Sig. (2-tailed)		.200c,d

Based on table 9. above, it can be seen that if the significance value is $0.200 > 0.05$, it can be concluded that the residual value is normally distributed and the research can be continued.

Multicolonearity Test

Table 10. Coefficientsa . Multicolonearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Society participation	.976	1.025
Transformational leadership	.993	1.007
Transparency	.976	1.025
Internal Control System	.954	1.049

a. Dependent Variable: Village Fund Financial Management Accountability

Based on table 10. above, it can be seen that community participation, transformational leadership, transparency and internal control systems have tolerance values where each > 0.1 . This shows that the three variables do not show the occurrence of Multicolonearity. Likewise with the VIF table which shows that the VIF value is < 10 , this can also indicate that the independent variables used do not indicate the occurrence of Multicolonearity.

Heteroscedasticity Test

Table 11. Glejser . Heteroscedasticity Test Coefficientsa

Model	Unstandar dized Coefficien ts		Standar dized Coeffici ents		T	Si g.
	B	Std. Error	Beta			
1 (Constant)	4.1 19	2,312			1,7 81	.0 78
Society participatio n	.02 3	.049	.049		.46 7	.6 41
Transforma tional leadership	- .08 3	.046	-188		- 1.8 18	.0 72
Transparen cy	- .00 6	.049	-.013		- 12 1	.9 04
Internal Control System	.01 1	.049	-.023		.22 0	.8 26

a. Dependent Variable: Abs_Res

From Table 11 it can be seen that the combination of community participation, transformational leadership, and transparency has a significance value greater than 0.05. These results indicate that the variables in this study do not experience heteroscedasticity problems in the regression model, and the regression model can be used for testing.

Multiple Linear Regression Analysis

Table 12. Multiple Linear Regression Analysis

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	23,355	4.124		5.663	.000

Society participation	.146	.088	.164	1,663	.100
Transformational leadership	.254	.081	.304	3.121	.002
Transparency	.195	.087	.221	2.235	.028
Internal Control System	.203	.087	.230	2,324	.022

a. Dependent Variable: Village Fund Financial Management Accountability

From the table above can be taken the equation:

$$Y = 23,355 + 0.1461 + 0.2542 + 0.1953 + 0.2034 e$$

The results of the multiple linear regression equation are as follows:

1. Constant (α) = 23.355 which has a positive value, meaning that if the variables of community participation, transformational leadership and transparency do not change or = 0, it will increase the Accountability of Financial Management of Village Funds by 23.35%
2. The regression coefficient X1 (β_1) = 0.146 which gives the regression coefficient of the community participation variable (X1), meaning that community participation increases by 14.6% when other independent variables are corrected. A positive coefficient value indicates that community involvement is consistent with village fund management accountability.
3. The regression coefficient X2 (β_2) = 0.254 which gives the regression coefficient of the transformational leadership variable (X2), meaning that transformational leadership increases by 2.54% when the other independent variables are fixed. A positive coefficient value indicates that transformational leadership is consistent with the accountability of village fund financial management.
4. The regression coefficient X3 (β_3) = 0.195, which gives the regression coefficient for the transparency variable (X3). This means that transparency increases by 19.5% when other independent variables have fixed values. A positive coefficient value indicates that transparency is consistent with accountability in village fund financial management.
5. Regression Coefficient X4 (β_4) = 0.203, shows the Regression Coefficient of the internal control system variable (X4), meaning that if the other independent variables have a fixed value and the transparency has increased by 2.3%. A positive value on the coefficient indicates that the internal control system is in line with the accountability of village fund financial management.

Hypothesis testing

Partial Test (t Test)

Table 13. t test results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	23,355	4.124		5.663	.000
	Society participation	.146	.088	.164	1,663	.100
	Transformational leadership	.254	.081	.304	3.121	.002
	Transparency	.195	.087	.221	2.235	.028
	Internal Control System	.203	.087	.230	2,324	.022

a. Dependent Variable: Village Fund Financial Management Accountability

1. Community Participation in Financial Management Accountability of Village Funds Based on table 13. *output coefficients* , it is known that the community participation variable is Tcount of 1.663 where Tcount is smaller than Ttable of 1.661771 or $1.663 < 1.661771$. In addition, it can be seen that the sig level is 0.100, which in this case the sig. greater than 0.05 or $0.100 > 0.05$, this explains that Ho is accepted and Ha is rejected, meaning that Community Participation has no partial effect on Village Fund Accountability.
2. Transformational Leadership on Village Fund Management Accountability Based on table 13. *output coefficients* , the transformational leadership variable is known to be Tcount of 3.121 where Tcount is greater than Ttable of 1.661771 or $3.121 > 1.661771$. In addition, it can be seen that the sig level is 0.002 , which in this case the sig. smaller than 0.05 or $0.002 < 0.05$ then Ho is rejected and Ha is accepted, meaning that transformational leadership has a partial effect on the Accountability of Financial Management of Village Funds.
3. Transparency towards Village Fund Financial Management Accountability. Based on table 13. *output coefficients* , the transparency variable is known to be Tcount of 2.235 where Tcount is greater than Ttable of 1.661771 or $2.235 > 1.661771$. In addition, it can be seen that the sig level is 0.028 , which in this case the sig. smaller than 0.05 or $0.028 < 0.05$ then Ho is rejected and Ha is accepted, meaning that transparency has a partial effect on the Accountability of Financial Management of Village Funds.
4. Internal Control System for Village Fund Financial Management Accountability. Based on table 13. *output coefficients*, the internal control system variable is known to be Tcount of 2,324 where Tcount is greater than Ttable of 1.661771 or equal to $2,324 > 1.661771$. In addition, it can be seen that the sig level of 0.028 where in this case the value of sig. smaller than 0.05 or $0.022 < 0.05$ then Ho

is rejected and H_a is accepted, meaning that the internal control system has a partial effect on the Accountability of Village Fund Financial Management.

Simultaneous Test (F Test)

Table 14. F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	73.466	3	24,489	5.006	.003b
	Residual	445,124	91	4,891		
	Total	518,589	94			

Based on Table 14, it can be seen that the F_{count} value is 5.006, the F_{table} value is 2.70, and the F_{count} value is greater than the F_{table} value of 5.006. Besides that, it can also be seen that the value of sig. of 0.003 where the sig. smaller than 0.05 or $0.003 < 0.05$, then in this case H_0 is rejected and H_a is accepted, meaning that Community Participation (X1), Transformational Leadership (X2) Transparency (X3) and Internal Control Systems (X4) simultaneously have an effect on significant to Village Fund Management Accountability (Y).

Coefficient of Determination Test (R²)

Table 15. Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.394a	.156	.118	2.20579

a. Predictors: (Constant), Transparency, Transformational Leadership, Community Participation

Based on Table 15 above, it can be seen that the adjusted R-squared value obtained is 0.143 or 14.3%. This shows that the variables of community participation (X1), transformational leadership (X2), transparency (X3) and Internal Control Systems (X4) affect the variable Accountability of village fund financial management (Y) by 15.6% while the remaining 84.4% is influenced by variables other.

5. Discussion

Community Participation Has No Effect on Accountability of Village Fund Financial Management

Based on the results of the t test, it shows that community participation has no effect on the financial management responsibilities of village funds. This research is in line with Pakpahan's research (2018) which explains that community participation in planning activities is still relatively low and is influenced by the willingness of community representatives not to always participate actively in the government management process. in this case preparing the village fund budget. However, the results of this study are different from Mada et al. (2017) and Heroes et al. (2020), which shows that community participation has a positive and significant effect on the accountability of managing village funds because the role of the community is very important in making budget decisions.

Transformational Leadership Affects Village Fund Financial Management Accountability

Based on the results of the t test, it shows that transformational leadership affects the accountability of village fund financial management. This research is in accordance with research conducted by Rizal & Hermanto (2019), leadership style influences village government accountability.

Transparency Affects Village Fund Financial Management Accountability

Based on the results of the t test, it shows that transparency affects the accountability of village fund financial management. This research is in accordance with research conducted by Mualifu et al. (2019), Transparency has a positive and significant effect on village government accountability in managing village fund allocations. However, the results of this study are different from the results of research conducted by Aprilia & Fitria (2020), transparency does not affect the accountability of managing village funds.

Internal Control System Affects Village Fund Financial Management Accountability

Based on the results of the t test, it shows that the internal control system has an effect on the accountability of village fund financial management. The results of this study are in line with the research of Widyatama, Arif (2017), and Rosyidi, Muhammad (2018) which states that the internal control system has a positive effect on the accountability of village fund management. And in line with the research results of Taufik, Taufeni (2018) and Taufik, Taufeni (2019) stated that the internal control system can prevent fraud in the government and help the realization of good governance. Meanwhile, research conducted by Edlin, Debby Nadya (2018) and Budiati, Yuli (2017) states that the internal control system does not have a positive effect on the management of village funds.

6. Conclusions

Based on the data and results obtained in this study, it can be concluded that community participation has no effect on the accountability of village fund financial management. This can be proven in the results of the t-test which states that the community participation variable shows a Tcount value of 1.663 where Tcount is smaller than Ttable of 1.661771 or $1.663 < 1.661771$. In addition, it can be seen that the sig level is 0.100, which in this case the sig. greater than 0.05 or $0.100 > 0.05$. Transformational leadership has a positive and significant effect on village fund management accountability. This can be proven in the results of the t-test which states that the transformational leadership variable shows a Tcount value of 3.121 where Tcount is greater than Ttable of 1.661771 or $3.121 > 1.661771$. In addition, it can be seen that the sig level is 0.002, which in this case the sig. smaller than 0.05 or $0.002 < 0.05$ then H_0 is rejected and H_a is accepted. Transparency has a positive and significant effect on village fund management accountability. This can be proven in the results of the t-test which states that the transparency variable shows a Tcount value of 2.235 where Tcount is greater than Ttable of 1.661771 or $2.235 > 1.661771$. In addition, it can be seen that the sig level is 0.028, which in this case the sig. smaller than 0.05 or $0.028 < 0.05$ then H_0 is rejected and H_a is accepted. The internal control system has a positive and significant effect on village fund management accountability. This can be proven in the results of the t-test which states that the internal control system variable shows a Tcount value of 2.324 where Tcount is greater than Ttable of 1.661771 or $2.324 > 1.661771$. In addition, it can be seen that the sig level is 0.028, which in this case the sig. smaller than 0.05 or $0.022 < 0.05$ then H_0 is rejected and H_a is accepted.

7. Acknowledgements

Based on the conclusions obtained and explained above, the suggestion for further research is that for further research it is advisable to expand the research sample, not only in Pantai Labu District but other places or areas that also need to be studied and also to add other variables outside of this study. Such as the competency of the village apparatus, the use of technology and information, the observance of financial reporting and the supervision of village consultative bodies.

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