



The Effect of Financial Report Accessibility, Internal Control System, And Apparatus Competence on Village Fund Management Accountability in Jembrana District

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KEYWORDS: Accessibility of Financial Reports, Internal Control Systems, and Apparatus Competence, Accountability of Village Fund Management.

ABSTRACT: This study aims to examine the effect of accessibility of financial reports, internal control systems, and village apparatus competence on the accountability of village fund management. The population used in this study were the administrators of Village Government Institutions in Jembrana District, Jembrana Regency, totaling 115 people. The sampling procedure in this study was the *nonprobability sampling technique* with the purposive sampling method, which is a sampling technique with certain considerations or criteria. The respondents selected were the administrators of the Village Government Institution/Village Office of Jembrana District who carried out their operational activities regarding fund management. The sample used from the Village Government Institution in this study was 7 respondents, namely the Village Head, Village Secretary, Finance Head, BPD (Village Consultative Body), Planning Head, Government Head, and General Head. Therefore, a sample that met the criteria was obtained totaling 42 respondents. Data were collected using the questionnaire method. The analysis technique used to test the hypothesis was the multiple linear regression analysis technique. The results of the study indicate that the accessibility of financial reports has a positive and significant effect on the accountability of village fund management, the internal control system has a positive and significant effect on the accountability of village fund management and the competence of the apparatus has a significant positive effect on the accountability of village fund management.

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INTRODUCTION

The village is a government entity at the lowest level in the government structure in Indonesia. Following Law Number 6 of 2014 concerning Villages. A village is a legal community unit that has territorial boundaries and the power to regulate its government affairs, the needs and goals of its people, and original rights/traditional rights recognized in the governance system of the Unitary State of the Republic of Indonesia. The Village Fund Program is part of the Indonesian government's national development strategy. Village funds aim to support economic growth at the village level, reduce disparities between regions, and directly improve the welfare of village communities (Saputra et al., 2022). The Central Government authorizes villages to manage, regulate, and develop the village itself by utilizing existing resources, both natural resources (SDA) and Human Resources (HR) (Saputra, Jayawarsa, et al., 2019). With the authority given to the village by the central government, a village government is formed which will later be responsible for managing village resources and responsible for all implementation of activities held in the village, Fitriani (2021).

Accountability is a crucial principle in financial management. As a form of accountability, accountability is one of the basic pillars of good governance practices. Every individual, group, or institution is obliged to carry out the responsibilities that have been entrusted to them, Puspa & Prasetyo (2020). Accountability is important for village officials to pay attention to as the party managing village funds because it is related to the responsibility of the village government to the public. Accountability is a form of accountability of the Village Fund (DD) management team to the community, where the main person in charge is the village head, Chairina (2023:1). This is supported by the Regulation of the Minister of Home Affairs No. 20 of 2018 concerning village

fund management which states that village fund management is all activities including planning, implementation, accountability, and supervision. Permendagri No. 20 of 2018 requires village officials to manage village finances in a transparent, accountable manner, and be carried out in an orderly and disciplined budget. Thus requiring village officials to report accountability reports on the use of village funds (Atmadja et al., 2019; Saputra et al., 2020).

The village government must apply the principle of accountability in village financial management, as the principle implies that all final activities of village government administration must be accountable to the village community by the provisions so that good village governance is realized (*Good Village Governance*). However, along with the records of the Indonesia *Corruption Watch* (ICW) cases of misappropriation of village funds have continued to increase, this confirms that accountability for village fund management has not been carried out properly, Updesa.com (2024). This is in line with the problems that occurred in Perancak Village, where there were problems in the management of village funds as indicated by the case of misuse of village funds for personal interests by the management of Bumdes (Village-Owned Enterprises) Sari Sedana Perancak Village, Jembrana District. The Bumdes management misappropriated Bumdes asset funds, where Bumdes asset funds came from village funds. This is suspected to be due to a leak in the trading unit, where the trade was carried out for personal interests. The losses experienced were approximately IDR 282 million (Sara et al., 2021).

Based on initial observations conducted by researchers with one of the village office staff, this problem occurred due to the lack of transparency in the presentation of BUMDes financial reports, where BUMDes administrators did not present and convey the budget differences that occurred in the financial report at the Annual Meeting (Sara et al., 2019). This problem is also suspected to be due to the weak internal control system implemented, such as the lack of CCTV installation in every corner of the room and evaluation at the end of each bookkeeping (Mariyatni et al., 2020). Without adequate supervision, misappropriation of funds is easier to occur, because there is no strong control system to detect or prevent violations. As a result, deviations like this are not detected early (Saputra et al., 2024). In addition, it is suspected that other factors still occur, such as the lack of competence of the apparatus, where some staff are still unable to understand the allocation of funds according to needs properly (Putri et al., 2024).

Several factors are thought to be able to increase accountability in village fund management in this study, the first is the Accessibility of Financial Reports. Based on the *Stewardship Theory*, Accessibility is the process of disclosing financial reports to the public in a transparent manner so that the village government is considered successful in carrying out its duties and authorities consistently for the benefit (*principals*) of community welfare, Cahyaningrum, and Novitasari (2022). The second factor that influences Village Fund Management Accountability in this study is the Internal Control System (Saputra, Anggiriawan, et al., 2019). Based on *Stewardship Theory*, the internal control system is an integral process in actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through various effective and efficient activity policies, Adnyana, (2022). The third factor that influences Village Fund Management Accountability in this study is Apparatus Competence. Based on the *Stewardship Theory*, Apparatus Competence is an important factor that can influence Village Fund Management Accountability, a village apparatus must have good skills to manage and be accountable for village funds, village apparatus that has expertise in managing village finances can increase accountability for village fund management, Enggar (2020). Based on the background description above, the researcher feels the need to re-examine whether the Accessibility of Financial Reports, Internal Control Systems, and Apparatus Competence have a positive effect on Village Fund Management Accountability. Therefore, the researcher in this case took the title, namely "The Influence of Financial Report Accessibility, Internal Control Systems, and Apparatus Competence Has a positive effect on Village Fund Management Accountability.

LITERATURE REVIEW

Stewardship Theory

stewardship theory was first proposed by Maharani (2023). The *stewardship theory* states that individuals, especially managers/leaders, tend to act as stewards *who* prioritize the interests of the organization and stakeholders above personal interests.

Accountability of Village Fund Management

Accountability is an obligation of the trustee (*agent*) to give responsibility, present, report, and disclose all activities and activities that are his responsibility to the trustee (*principal*) who has the right and authority to ask for accountability, Susilawati *et al.* (2022).

Accessibility of Financial Reports

Village government financial reports are a public right that must be given to the community. The ease of someone receiving information regarding the process of financial inflow and outflow is called the accessibility of financial reports. Accessibility is the process of publishing financial reports related to the ease of access to financial report information for public consumption in a transparent manner regarding the management of village funds, Susilawati *et al* (2022).

Government Internal Control System

Based on Government Regulation (PP) No. 60 of 2008, concerning the Government Internal Control System (SPIP). SPIP is defined as an integral process in actions and activities carried out continuously by leaders and all employees to provide adequate

assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations, Yuda (2020).

Competence of Civil Servants

Competence is a skill and knowledge possessed by an individual in a particular field. Knowledge, skills, and attitudes in managing village funds and carrying out tasks effectively. This is a component of the formation of village apparatus competency. This competency includes an understanding of financial accounting, public policy, and village fund management procedures needed to ensure accountability, (Yuda, 2020).

RESEARCH METHODS

This research was conducted at the Village Government (Village Office) in Jembrana District, Jembrana Regency. The object of this research is the influence of accessibility of financial reports, internal control systems, and apparatus competence on the accountability of village fund management. The population in this study were 115 administrators of the Village Government Institution, Jembrana District, Jembrana Regency. The sampling method used in this study is the *non-probability sampling method* with the purposive sampling method, which is a sampling technique with certain considerations or criteria. This method is used to obtain the right sample to provide the information needed in the study. Based on these criteria, the sample used from the Village Government Institution in this study was 7 respondents, namely the Village Head, Village Secretary, Finance Head, Village Consultative Body, Government Section Head, Planning Head, and General Head. Therefore, the sample obtained that met the criteria was 42 respondents. The dependent variable in this study is Village Fund Management Accountability which is symbolized by "Y". The independent variables in this study are the Internal Control System, Accessibility of Financial Reports, and Apparatus Competence symbolized by X₁, X₂, and X₃. The type of data based on its nature that will be used in this study is quantitative data and the data sources of this study include primary data. The data collection method for this study includes the questionnaire method. This study uses four data analysis methodologies, which can be characterized as follows: Descriptive Statistical Test, Classical Assumption Test, Multiple Linear Regression Analysis, and Hypothesis Test

RESEARCH RESULTS AND DISCUSSION

Research result

Multiple Linear Regression Analysis

Table 1

Multiple Linear Regression Analysis Test Results

Coefficients ^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1,142	1,962		-0.582	0.564		
	X1	0.624	0.155	0.533	4,011	0,000	0.131	7,647
	X2	0.146	0.067	0.241	2,187	0.035	0.191	5,244
	X3	0.228	0.098	0.222	2,329	0.025	0.254	3,937

Source: Processed data (2025)

Based on the results of the multiple linear regression analysis test in the table above, a multiple linear regression model equation can be seen as follows:

$$Y = 0.533 X_1 + 0.241 X_2 + 0.222 X_3 + e$$

The multiple linear regression equation shows the direction of influence of each independent variable on the dependent variable. The explanation of the multiple linear regression equation is as follows:

1. The regression coefficient value of financial report accessibility is 0.533, meaning that if the accessibility of financial reports increases, the accountability of village fund management will increase, assuming that the internal control system and apparatus competence variables are considered constant.
2. The regression coefficient value of the internal control system is 0.241, meaning that if the internal control system improves, the accountability of village fund management will increase, assuming the variables of accessibility of financial reports and competence of the apparatus are considered constant.

3. The regression coefficient value of apparatus competence is 0.222, meaning that if apparatus competence increases, accountability for village fund management will increase, assuming the variables of accessibility of financial reports and internal control systems are considered constant.

F TEST

Table 2

Model Feasibility Test Results (F Test)

ANOVA ^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	489,283	3	163,094	131,521	0.000 ^b
	Residual	47,122	38	1,240		
	Total	536,405	41			

Source: Processed data (2025)

Based on the table above shows a significance value of 0.000 < 0.05. So it can be concluded that the accessibility of financial reports, internal control systems, and apparatus competence simultaneously have a significant effect on the accountability of village fund management. Thus, the model is considered feasible to test and the hypothesis can be continued.

Discussion

Based on the results of the research analysis conducted, the following discussion can be made:

1. The Influence of Accessibility of Financial Reports on Accountability of Village Fund Management.

The results of this study indicate that the accessibility of financial reports has a positive and significant effect on the accountability of village fund management at the Jembrana District Village Government Institution. Based on the results of the regression analysis, the regression coefficient β_1 was obtained at 0.533 with a significance level of 0.000 < 0.05, which indicates that the higher the accessibility of financial reports, the greater the accountability in village fund management. This finding is in line with research by Febriana (2021) which states that the accessibility of financial reports has a significant effect on the accountability of village fund management. The results of the study showing that the accessibility of financial reports has a positive and significant effect on the accountability of village fund management at the Jembrana District Village Government Institution can be explained through *Stewardship Theory*, which emphasizes the relationship between the party given the mandate (*steward*) and the party giving the mandate (*principals*). These results are in line with research conducted by Febriana (2022) which shows that the results of financial report accessibility have a positive and significant effect on the accountability of village fund management.

2. The Influence of Internal Control Systems on Accountability of Village Fund Management

The results of this study found that the internal control system has a positive and significant effect on the accountability of village fund management at the Village Government Institution of Jembrana District. The regression coefficient β_2 of the variable that the internal control system is 0.241 and the significance level is 0.035 < 0.05. This means that the internal control system variable partially has a positive and significant effect on the accountability of village fund management at the Village Government Institution of Jembrana District, this means that the higher the internal control system, the greater the accountability of village fund management. These results are in line with research conducted by Puspa & Prasetyo (2020), Febriana (2021), and Adnyana (2022) showing that the results of the internal control system have a positive and significant effect on the accountability of village fund management.

3. The Influence of Apparatus Competence on Accountability of Village Fund Management

The results of this study found that the competence of the apparatus has a positive and significant effect on the accountability of village fund management at the Village Government Institution of Jembrana District. The regression coefficient β_3 of the variable that the competence of the apparatus is 0.222 and the level of significance is 0.025 < 0.05. This means that the competence variable of the apparatus partially has a positive and significant effect on the accountability of village fund management at the Village Government Institution of Jembrana District, this means that the higher the competence of the apparatus, the greater the accountability of village fund management. These results are in line with research conducted by Puspa & Prasetyo (2020) and Febriana (2021) showing that the results of the competence of the apparatus have a positive and significant effect on the accountability of village fund management.

RESEARCH CONCLUSIONS AND SUGGESTIONS

Based on the results of data analysis and discussion, the research results can be concluded as follows:

1. Accessibility of financial reports has a positive and significant effect on the accountability of village fund management at the Village Government Institution of Jembrana District.
2. The internal control system has a positive and significant influence on the accountability of village fund management at the Village Government Institution of Jembrana District.
3. The competence of the apparatus has a positive and significant influence on the accountability of village fund management at the Village Government Institution of Jembrana District.
4. Accessibility of financial reports has a positive and significant effect on the accountability of village fund management at the Village Government Institution of Jembrana District.

Suggestions

Based on the conclusions obtained, the suggestions that can be conveyed are:

1. Suggestions for Village Government Institutions in Jembrana District
 - 1) Accessibility of Financial Reports:

It is recommended to make further efforts to ensure that village financial reports are easily accessible to the community and stakeholders. This can be done by holding regular village financial socialization so that the community understands the process of managing village funds and can participate in supervision. to ensure transparency.
 - 2) Strengthening Internal Control Systems:

It is recommended to continue strengthening a more effective internal control system, such as by conducting regular evaluations of village fund management procedures, to ensure that the use of funds is by the designated allocation.
 - 3) Developing the Competence of Village Government Apparatus:

It is recommended to conduct ongoing training related to financial management, governance, and applicable regulations and build a learning culture among village officials to always update their knowledge regarding developments in government policies related to village fund management so that they can carry out their duties more professionally.
2. Suggestions for Further Research
 - 1) It is recommended to be able to expand the scope of the research which is not only limited to the Village Government Institution of Jembrana District or can also change the research location to a different area so that it can provide more views and obtain more representative results.
 - 2) Using additional indicators to measure the competence of civil servants, such as work experience, education level, and participation in training related to financial management. village.

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