

## THE INFLUENCE OF FINANCIAL MANAGEMENT, COMMUNITY PARTICIPATION, IMPLEMENTATION OF GOOD GOVERNANCE, SUPERVISION, AND QUALITY OF HUMAN RESOURCES ON VILLAGE FINANCIAL ACCOUNTABILITY

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### Abstract:

This study analyzes the effect of Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency. To determine and analyze Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources simultaneously (together) affect Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency. To determine and analyze the effect of Financial Management on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency This type of research is associative (relationship), which aims to explain the relationship between variables through hypothesis testing. The results showed that Financial Management has a positive and significant effect on Village Financial Accountability, Community Participation has a positive and significant effect on Village Financial Accountability, and Good Governance Implementation has a positive and significant effect on Village Financial Accountability. Meanwhile, Supervision has a positive and insignificant effect on Village Financial Accountability, and the Quality of Human Resources has a positive and insignificant effect on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency.

**Keywords:** Financial Management, Community Participation, Good Governance

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## INTRODUCTION

Law Number 6 of 2014 concerning villages guarantees autonomy over the Management of village funds to village governments in the protection of village health service facilities by guaranteeing the fulfillment of basic needs of rural communities such as education needs, improvement of health facilities for rural communities, and development of village infrastructure as a form of economic improvement and village development. Village funds are funds derived from state revenues and their allocation budget allocated for village development and transferred to the local original revenue budget, which is used to fund the interests of village governments in village development.

Village fund management affects improving community welfare. In 2020, there was a Dairi Regent Decree Number 9 2020, which regulates the procedures for granting and distributing village

fund allocations 2020 and the allocation amount. Siempat Nempu Hulu District is one of the sub-districts in Dairi Regency.

**Table 1.** The amount of village fund transfer in Siempat Nempu Hulu District 2021

No	Village	Before the Change	After the Change
		Amount of Add	Amount of Add
1	Tambahan	417.720.000	378.856.600
2	Kuta Tengah	398.706.600	359.843.200
3	Lae Nuaha	500.931.200	462.067.800
4	Sungai Raya	428.573.000	389.709.600
5	Gunung Meriah	447.554.400	408.691.000
6	Silumboyah	391.115.600	352.252.200
7	Pandan	372.844.200	333.980.800
8	Tualang	368.682.200	329.818.800
9	Pangaribuan	339.815.800	300.952.400
10	Gambir-gambir	341.941.800	303.078.400
11	Bakal Julu	369.289.200	330.425.800
12	Sipoltong	415.338.000	376.474.600
	SUM	4.792.512.000	4.326.151.200

The change in the determination of the amount of Village Fund Allocation (ADD) in Siempat Nempu Hulu sub-district before the change was around Rp 4,792,512,000, and after the change to Rp 4,326,151,200, now shows that the change to Dairi Regent regulation number 9 of 2020 is a decrease in the allocation of village funds by Rp 466,360,800 before the change. Village community participation still needs to be considered higher due to the need for more awareness of the village community towards various village government policies, resulting in the policies taken needing to be more relevant to village needs. Community participation is still being determined by community education, which still needs to be higher (Syamsi & Syahrul, 2014).

Community supervision to prevent misappropriation and misuse of village finances for various village head policies is very important for village government performance and the use of village funds, as well as the role of village communities in evaluating the implementation of village government policies in finding policies to be implemented. One of the reasons for the lack of public communication is the lack of public communication so that there are public communication media in the form of information boards, websites, or other media that can be reached by the village community and the transparency of village government policies (Herli, 2017). Synergy in supervising village financial management can be achieved through the implementation of village financial policies and Supervision, the role of the village head as an agency related to activities, and Supervision by the Village Consultative Board (BPD), the Corruption Eradication Commission (KPK), the Audit Board (BPK) and Supervisors, with the presence of monitors to prevent misuse of village funds, can be held accountable for all policies and Management of village government.

The low quality of Human Resources is one of the factors in policy implementation that still needs to be improved and on target, which results in the implementation of development failing to run correctly (John P. 2015). The village community plays a role in supervising and monitoring the performance of the village government in the development process and the realization of the village budget. In Law Number 6 of 2014, article 83 states that the village community has the right to obtain information about the village, including planning and realization of village development, and has the right to convey aspirations for the village to the village government, with Supervision from the

community, if there is something wrong with the village government's policy, it will be evaluated together. The objectives of this study are:

1. To know and analyze the Effect of Financial Management on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency
2. To determine and analyze the effect of community participation on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency.
3. To know and analyze the effect of Good Governance Implementation on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency.
4. To determine and analyze the effect of Supervision on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency.
5. To determine and analyze the effect of Human Resource Quality on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency.
6. To know and analyze Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources have a simultaneous effect (together) on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency.

## METHODS

Based on the objectives with the title, this study uses quantitative research methods with the research design. This type of research is associative (relationship), which aims to explain the relationship of variables through hypothesis testing. Namely, the data or variables studied first and then explaining the relationship.

This research was conducted in Siempat Nempu Hulu District, Dairi Regency. The method used in this study is a research method that includes collecting data and information through testing archives and documents, according to Umar (2011). This study was conducted to test and analyze the causal relationship between Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources on Village Financial Accountability.

## RESULT AND DISCUSSION

The purpose of data quality testing is to determine the consistency and accuracy of the data collected. Data quality tests from research instruments can be analyzed using validity and reliability tests.

1. Test Validity. A validity Test is a procedure to ascertain whether the questionnaire used to measure research variables is valid.
2. Reliability Test. Reliability tests measure a questionnaire, an indicator of a variable or construct.

**Table 2.** Data Quality Test Results

No	Variable	Alpha Cronbach	Alpha	Criterion
1	Village FinancialAccountability (Y)	0,973	0,600	Reliable
2	Financial Management (X1)	0,944	0,600	Reliable
3	Community Participation(X2)	0,970	0,600	Reliable
4	Implementation of GoodGovernance (X3)	0,962	0,600	Reliable
5	Surveillance (X4)	0,959	0,600	Reliable
6	Quality of Human Resources(X5)	0,965	0,600	Reliable

**Classical Assumption Test Results. Normality Test.** The normality test aims to determine whether or not the independent and dependent variables used in the study have a normal distribution. A viable regression model has a standard or near-normal distribution. This study used the Normality test with Kolmogorov-Smirnov as a normality test against residuals. The basis for decision-making is as follows.

**Table 3. One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		72
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.00121842
Most Extreme Differences	Absolute	.106
	Positive	.106
	Negative	-.095
Test Statistic		.106
Asymp. Sig. (2-tailed)		.042 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	Itself.	.365 <sup>d</sup>
	99% Confidence Interval	Lower Bound
	Upper Bound	.352 .377

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 299883525.

**Multicollinearity Test.** The Multicollinearity Test is performed to see whether or not there is a linear relationship between each independent variable in the test regression model. Multicollinearity in this study uses a Variance Inflation Factor (VIF) value and a Tolerance value smaller than 0.10. Multiple regression models must be free of multicollinearity in order to be used in research. The results of multicollinearity testing are described in the table as follows.

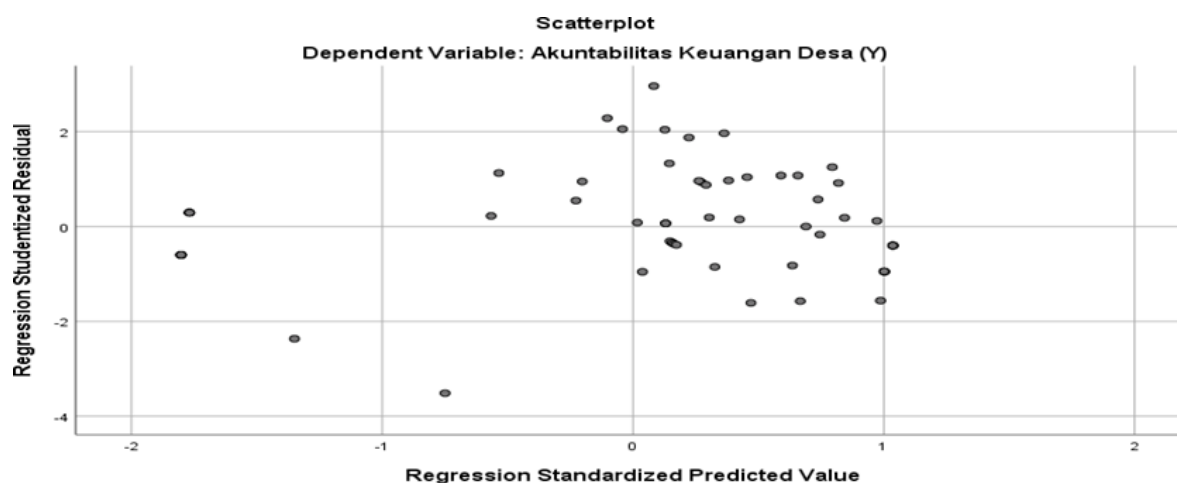
**Table 4. Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Itse lf.	Collinearity Statistics	Bright
	B	Std. Error	Beta				
1 (Constant)	.338	1.649		.205	.838		
Financial Management (X1)	.288	.059	.361	4.858	.000	.259	3.859
Community Participation (X2)	.263	.110	.156	2.384	.020	.335	2.988
Implementation of Good Governance (X3)	.354	.076	.313	4.630	.000	.313	3.193
Surveillance (X4)	.155	.081	.130	1.920	.059	.312	3.204
Quality of Human Resources (X5)	.139	.084	.100	1.661	.101	.394	2.541

a. Dependent Variable: Village Financial Accountability (Y)

Based on the table above, the Multicollinearity Test for the dependent variable Village Financial Accountability shows no Multicollinearity. This can be seen from the Tolerance value for all variables in this study, which is greater than 0.10, and the VIF value for all variables in this study has a value smaller than 10.

**Heteroscedasticity Test.** The heteroscedasticity test aims to test whether, in the regression model, there is an inequality of residual variance from one observation to another. A good regression model is a regression model that does not occur. Heteroscedasticity, Ghozali (2018) suggests that the basis of the analysis is if there is a specific pattern.



Based on the figure above, no points form a clear pattern, and the points spread above and below the number 0 on the Y axis.

**Multiple Linear Regression Analysis.** Multiple Linear Regression Analysis is used to determine how much influence the independent variables, namely, Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources, on the dependent variable, namely Village Financial Accountability, if the independent variable increases and decreases, and also to determine the direction of the relationship (positive or negative) between the independent variable and the dependent variable.

**Table 5. Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Itse If.	Collinearity Statistics	Bright
	B	Std. Error	Beta				
1 (Constant)	.338	1.649		.205	.838		
Financial Management (X1)	.288	.059	.361	4.858	.000	.259	3.859
Community Participation (X2)	.263	.110	.156	2.384	.020	.335	2.988
Implementation of Good	.354	.076	.313	4.630	.000	.313	3.193

Governance (X3)							
Surveillance (X4)	.155	.081	.130	1.920	.059	.312	3.204
Quality of Human Resources (X5)	.139	.084	.100	1.661	.101	.394	2.541

a. Dependent Variable: Village Financial Accountability (Y)

**Constant Value (a).** A constant value of 0.338 indicates that the independent variable equals zero, then the village financial accountability variable (Y) equals 0.338.

**Financial Management (b1).** The value of the Financial Management Coefficient ( $\beta_1$ ) of 0.288 means that Financial Management (X1) has a positive effect on village financial accountability (Y). If Financial Management is improved, Village Financial Accountability will increase.

**Society participation (b2).** The value of the Community Participation Coefficient ( $\beta_2$ ) of 0.263 means that community participation (X2) has a positive effect on village financial accountability (Y). If Community Participation is improved, village financial accountability will increase.

**Implementation of Good Governance (b3).** The value of the Coefficient of Implementation of Good Governance ( $\beta_3$ ) of 0.354 means that the application of good governance (X3) has a positive effect on village financial accountability (Y). If the implementation of good governance is improved, village financial accountability will increase.

**Supervision (b4).** The value of the Supervision Coefficient ( $\beta_4$ ) of 0.155 means that Supervision (X4) has a positive effect on village financial accountability (Y). If Supervision is improved, Village Financial Accountability will increase.

**Quality of Human Resources (b5).** The value of the Human Resource Quality Coefficient ( $\beta_5$ ) of 0.139 means that the quality of human resources (X5) has a positive effect on village financial accountability (Y). If the quality of human resources is improved, Village Financial Accountability will increase.

**Hypothetical Results.** In this study, researchers tested the hypothesis using partial significant testing (t-test), simultaneous significant test (F-test), and coefficient of determination (R<sup>2</sup>).

**Table 6. Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Itse lf.	Collinearity Statistics	Bright
	B	Std. Error	Beta				
1 (Constant)	.338	1.649		.205	.838		
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Surveillance (X4)	.155	.081	.130	1.920	.059	.312	3.204
Quality of Human Resources (X5)	.139	.084	.100	1.661	.101	.394	2.541

a. Dependent Variable: Village Financial Accountability (Y)

1. Financial Management variables have a significant value of 0.000 or less than 0.05. This means that Financial Management has a significant effect on Village financial accountability.
2. The Community Participation variable has a significant value of 0.020 or less than 0.05. This means that Community Participation has a significant effect on Village Financial Accountability.
3. The variable of Good Governance Implementation has a significant value of 0.000 or less than 0.05. This means that the implementation of Good Governance has a significant effect on Village financial accountability.
4. The Supervisory variable has an insignificant value of 0.059 or greater than 0.05. This means that Supervision has a minor effect on village financial accountability.
5. The Human Resource Quality variable has an insignificant value of 0.101 or greater than 0.05. This means that the quality of human resources has little effect on village financial accountability.

**Simultaneous Test (F-Test).** The simultaneous significance test (F-Test) determines the effect of independent variables, namely Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources on dependents, namely Village Financial Accountability, simultaneously or together. The following are the results of the F-Test.

Table 7. ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Itself.
1	Regression	6151.981	5	1230.396	126.980	.000 <sup>b</sup>
	Residual	639.519	66	9.690		
	Total	6791.500	71			

a. Dependent Variable: Village Financial Accountability (Y)

b. Predictors: (Constant), Quality of Human Resources (X5), Supervision (X4), Community Participation (X2), Implementation of Good Governance (X3), Financial Management (X1)

The results of the F-Test in Table 4.27 show that the variables of Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources simultaneously significantly affect Village Financial Accountability where the Sig. The value is 0.000 or less than 0.05.

**Coefficient of Determination (R<sup>2</sup>).** The coefficient of determination test measures how far the model describes dependent variation, with values between 0 and 1. The smaller the value of the coefficient of determination (close to 0), the weaker the ability of the independent variable to influence the dependent variable. Conversely, if the value of the coefficient of determination is more excellent (close to 1), then the ability of the independent variable to influence the dependent variable will be more vital.

**Table 8.** Test Coefficient of Determination (R<sup>2</sup>)  
 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.952 <sup>a</sup>	.906	.899	3.113	2.033

a. Predictors: (Constant), Quality of Human Resources (X5), Supervision (X4), Community Participation (X2), Implementation of Good Governance (X3), Financial Management (X1)

b. Dependent Variable: Village Financial Accountability (Y)

Based on Table 4.28, the Adjusted R square value of 0.899, or equal to 89.9%, means that the dependent variable (Village et al.) is influenced by five independent variables, namely Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources. This means another independent variable of 10.1% explains this dependent variable (Village et al.) outside this study.

**First hypothesis: The effect of financial Management on village financial accountability.**

The results of hypothesis testing show that financial Management has a positive and significant effect on village financial accountability in Siempat Nempu Hulu District, Dairi Regency. With the results of tests conducted by H1 or hypothetical stating that financial Management has a positive effect on village financial accountability is accepted. This shows respondents' perception that village financial management starts from the planning stage, where the village government conducts village deliberations by involving all village elements to decide on village development planning.

As is the case in budgeting village funds, there must be village government deliberation by involving the head of the hamlet to provide direction and development plans in the hamlet area, which is also part of the village, so that the village government can take action by deciding on the designs and suggestions submitted by the head of the hamlet that will be included in the village fund budget, with the synergy of the village elements, the appropriate use of village finance will be achieved with the needs of the village.

This research is in line with that conducted by Agustan (2020), which states that the influence of financial Management on village financial accountability in the South Morotai sub-district government has a positive and significant effect on financial Management; the knowledge and understanding of the Morotai village government in village financial management influences this.

**Second hypothesis: The effect of community participation on village financial accountability.** The results of hypothesis testing show that community participation has a positive and significant effect on village financial accountability in Siempat Nempu Hulu District, Dairi Regency. With the results of the test conducted by H2, the second hypothesis stating that community participation positively affects village financial accountability is accepted. This shows that respondents' perceptions agree on community participation, such as in preparing village medium-term work plans by involving elements of village communities in decision-making and community participation in providing ideas and input to village government.

The synergy between the village community and village government in village development efforts, in addition to providing input to the village government, the village community is also expected to be a supervisor in village development by participating in village deliberations and supervising village government policies by taking an active role in reading and understanding the APB-Des in front of the village office and the realization notice board for every development in the village, for example, the construction of roads between hamlets which requires a notice board so that the community will know and be able to adjust to the pattern of development that has been carried out in the village so that it can realize village government that is accountable to village finances with the participation of the village community.



This research is in line with what was conducted by Agustan (2020), which stated that the influence of community participation on village financial accountability in the Deli Serdang Regency government has a positive and significant effect. This shows the importance of village communities' role in increasing village financial accountability, with the desire of the community to improve village progress and the village head obliged to accept aspirations from the community village.

Thus, it will increase awareness and participation of village communities who can convey aspirations and evaluate the performance of the village government. Budget participation significantly affects the accountability of village fund management; this shows the role of the community and stakeholders in the village who provide good participation for the continuity of the village fund budget; regular meetings support this.

**Third hypothesis: The effect of implementing good governance on village financial accountability.** The results of hypothesis testing show that implementing good governance has a positive and significant effect on village financial accountability in Siempat Nempu Hulu Village, Dairi Regency. It is accepted with the test results conducted by H3 or the third hypothesis that implementing good governance positively affects village financial accountability. This shows that there is an influence of good governance on village financial accountability.

The effect of implementing good governance on village financial accountability shows that respondents' perceptions agree with implementing good governance in the village government in Siempat Nempu Hulu District. It will increase the realization that the village government can account for the village fund budget for the progress of the village and village community. If the government meets the principles of good governance, the financial statements prepared will be able to increase accountability for village administration.

This is done in realizing village government transparency, as in article 52, Permendagri number 43 of 2014, where village governments are required to provide information about the implementation of village government to the village community both in writing and other information media by placing it in a position that is easily accessible to the village community so that the community can know about the development and direction of village development and involve the community Through village deliberations conducted together with the village government to discuss various aspects and village development.

This is done in realizing village government transparency, as in article 52, Permendagri number 43 of 2014, where village governments are required to provide information about the implementation of village government to the village community both in writing and other information media by placing it in a position that is easily accessible to the village community so that the community can know about the development and direction of village development and involve the community Through village deliberations conducted together with the village government to discuss various aspects and village development.

**Fourth hypothesis: The effect of Supervision on village financial accountability.** Based on the results of hypothesis testing, it show that Supervision has a positive effect on village financial accountability, and other tests conducted that Supervision is not significant for village financial accountability in Siempat Nempu Hulu District, Dairi Regency. The test results conducted by H4 or the fourth hypothesis stating that Supervision positively affects Village Financial accountability is rejected.

Shows that respondents' perception that Supervision carried out by the District Inspectorate, Village Consultative Body that participates in supervising the performance of village government and the form of village fund budget realization and the evaluation of the use of village funds follows the direction of efficiency and optimization of the use of village funds and the district inspectorate

supervises and evaluates village fund preparation reports either quarterly or per semester and annually and Supervision carried out by the village community preventively, so the priorities and needs of the village community can carry out the direction of village development.

The prosecutor's office supervises by making applications that aim to monitor and prevent irregularities, acts of corruption, and unfair competition and ensure the implementation of village funds run by objectives. In addition, there is a synergy of Supervision carried out by the Financial Supervisory Agency and the Corruption Eradication Commission, which participates in the Supervision of village funds. The BPK plays a role in examining state financial management by the principles of state financial governance (administrative), and the KPK plays a role in examining the Management and responsibility of state finances that have been identified.

The existence of criminal acts of corruption, in addition to the importance of Supervision, carried out by village communities on village government policies in monitoring the implementation of village development and village governance, will minimize the abuse of authority and village funds, thereby creating an accountable village government.

**Fifth hypothesis: The effect of human resource quality on village financial accountability.**

Based on the results of hypothesis testing showing that the quality of human resources has a positive effect on village financial accountability, and other tests conducted that the quality of human resources is not significantly related to village financial accountability in Siempat Nempu Village, Dairi Regency, With the results of the test conducted H5 or the fifth hypothesis stating that the quality of human resources has a positive effect on village financial accountability is rejected

The quality of human resources affects village financial accountability based on the results of research, the level of high school education dominates the level of education of respondents and the existence of training that can improve the ability of village officials so that they can complete tasks and responsibilities well, with an increase in expertise which is part of the indicator of improving the quality of human resources in this case to carry out the duties and responsibilities that exist in Village equipment so that it will be easier to complete work on time with effective and efficient performance results.

Empirically, this research is relevant to (Sahrul et al., 2019), which states that the quality of human resources affects village financial accountability in the South Morotai sub-district government has a positive and significant effect. This is due to the provision of education owned by the regional officials.

## CONCLUSION

Based on the research and discussion results, this study concludes that financial Management has a positive and significant effect; this shows that the more Financial Management is, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency. Community Participation has a positive and significant effect; the more Community Participation, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency. The implementation of Good Governance has a positive and significant effect; this shows that with the increasing implementation of Good Governance, Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency. Community Participation has a positive and significant effect; the more Community Participation, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency. The quality of Human Resources has a positive and significant effect; this shows that the higher the Quality of Human Resources, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency. Financial Management, Community Participation, Implementation of Good Governance,

Supervision, and Quality of Human Resources have a positive and significant effect simultaneously; this shows that the increasing Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency.

Based on the limitations of the study, it is hoped that this research can be an input for some of the researchers' suggestions as follows: The relevant agencies and ministries are expected to hold training activities and technology guidance so that it will increase insight and knowledge from village officials so that they can better carry out their duties and responsibilities. Relevant agencies and ministries are expected to evaluate the activities carried out by the village government and the village community to improve the village economy, in this case, providing training in developing village-owned enterprises so that they are more advanced. There is an increase or activity that can increase community participation so that the community increasingly participates in activities such as village deliberation activities by involving the community in village development planning.

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