



## THE INFLUENCE OF PARTICIPATION AND COMPETENCE ON VILLAGE FUND MANAGEMENT WITH THE ACCOUNTABILITY VARIABLE AS AN INTERVENING VARIABLE FOR HANDLING THE COVID 19 VIRUS IN 2020 (CASE STUDY IN MAGELANG, CENTRAL JAVA PROVINCE, INDONESIA)

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**Abstract:** With the COVID-19 pandemic which has an impact on the economy of the community, the Government is trying to take action to help the economy of the community affected by the Covid-19 corona pandemic. One of them is by changing the mechanism for allocating village funds during a pandemic. This study aims to determine the effect of participation and competence of village officials on the management of village funds through accountability for the handling of covid 19 in Tanggulrejo village, Tempuran district, Magelang regency. This type of research is quantitative research with survey method. The population and sample of this study were village officials with a total of 63 respondents. Data collection using questionnaires and data processing with SPSS linear regression and path analysis. The results showed that: (1). Participation, village apparatus competence and accountability have a significant and positive effect on the management of village funds for handling COVID-19; (2). Participation has an effect on the management of village funds mediated by accountability with the Sobel test obtaining a t count of 0.357453 which is smaller than the t table at a significance of 0.05 (1.98). (3) There is no mediating the effect of competence on village fund management by accountability, this is shown from the Sobel test with a t count of .357453 which is smaller than the t table at a significance of 0.05 (1.98).

**Keywords:** Participation, Competence, Accountability, Village Fund Management

### INTRODUCTION

According to Law Number 32 of 2004 concerning Regional Government and Government Regulation Number 72 of 2005 concerning Villages, it relates to legal community units that have territorial boundaries that are authorized to regulate and manage the interests of the local community, based on local origins and customs. recognized and respected in the system of Government (NKRI) of the Unitary State of the Republic of Indonesia.

The Village Government is the Village Head assisted by the Village Apparatus. If there is an attitude of the village head who wants to be served by the community, it is estimated that it will adversely affect the role of the village head in public services, the village head tends to corruption, collusion and nepotism in carrying out his duties and functions as village head. According to Kompas.com (Monday 22 March 2021) the results of monitoring the 2020 Corruption trial by ICW for a period of five years there were 676 defendants in corruption cases from village officials. This is important for the government to think about further, why this village apparatus always dominates the defendants in corruption cases every year.

P With the enactment of Law Number 6 of 2014 concerning Villages, each village will receive funding from the central government through the APBN in the amount of approximately 1 billion per year. In article 72 paragraph 1, Law Number 6 of 2014 concerning Villages regarding sources of village income, the purpose of providing the Village Fund Budget (ADD) is actually as a stimulant assistance to encourage the financing of village government programs that are supported by community participation in carrying out government activities and empowerment. Society

With the COVID-19 pandemic which has an impact on the economy of the community, the Government is trying to take action to help the economy of the community affected by the Covid-19 corona pandemic. One of them is by changing the mechanism for allocating village funds during a pandemic. Village Funds are funds allocated in the APBN that are intended for villages through APBDes. With the issuance of Presidential Decree Number 54 of 2020 concerning Changes in Posture and Details of the 2020 State Budget, the Ministry of Finance Regulation of the Minister of Finance Number 35 of 2020 concerning Management of Transfers to Regions and Village Funds for Fiscal Year 2020. In the Context of Handling the 2019 Corona Virus Disease Pandemic (Covid 19) and/or or Facing Threats That Endanger the National Economy. The Village Fund for the 2020 Fiscal Year nationally fell from 72 trillion to 71.19 trillion or decreased by 810 billion.

To overcome the economic crisis due to the corona pandemic, the government issued Ministerial Regulation No. 6 of 2020 which regulates the priority of using village funds in 2020, starting from Direct Cash Assistance (BLT) which is taken from a minimum of 25% to 30% of the village fund itself.

This study examines the accountability variable as an intervening variable on the effect of the Participation and Competency of village officials on the management of village funds for the Handling of the Covid 19 Virus in Indonesia.

## **LITERATURE REVIEW**

### **Stewardship Theory**

Stewardship theory is introduced as a theory based on behavior, human behavior (behavior), human patterns (model of man), psychological mechanisms (motivation, identification and power) in an organization that practices leadership as an aspect that plays an important role for the achievement of goals. Ikhsan and Suprpto, 2008: 84).

Based on the theory of stewardship, it is assumed that the village government as the manager aligns the goals in accordance with the goals of the local government and the central government as well as the wishes and needs of the community as the principal.

### **Participation**

Participation is a principle in which the community plays an active role in the process or flow of the program stages and their supervision, starting from the stage of socialization, planning, implementation, and preservation of activities by contributing energy, thoughts, or in material form (PTO PNPM ppk, 2007).

Julianto's research (2019) states that community participation has an effect on the success of Village Fund management. On the other hand, Patimah's research (2019) states that community participation has no effect on the accountability of Village Fund management. Therefore it can be hypothesized as follows:

H1. Participation Affects the Accountability of Village Fund Management for Handling the Covid 19 Virus in Tanggulangrejo Village, Tempuran District, Magelang Regency

### **Competence**

Basically, there are many indicators that affect the competence of a company's employees, according to Ruky in Fadillah, et al (2017), the indicators of competence are:

1. Personal character (traits)
2. Self-concept
3. Knowledge
4. Skills
5. Work motivation (motives)

The competence of the village apparatus has a significant effect on the accountability of village fund management, the more competent the village apparatus will have an impact on the accountability of village fund management (Pramayoga & Ramantha, 2020). Previous research conducted by (Masruhin & Kaukab, 2019); (Aziiz, 2019); and (Pahlawan et al., 2020) stated that the competence of the village apparatus had an effect on the accountability of village fund management. Therefore it can be hypothesized as follows:

H2. Competence Affects Accountability of Village Fund Management for Handling the Covid 19 Virus in Tanggulangrejo Village, Tempuran District, Magelang Regency

### **Accountability**

Accountability is the obligation to convey accountability about the performance of a person or legal entity to those who ask for accountability. It can also be explained that it is the obligation of the holder of the trust to convey, report all activities and activities that are their responsibility to carry out properly and be conveyed to the giver of the trust to him.

Research by Muhammad (2015) states that accountability has a positive and significant effect on regional financial management (study on the Dumai city government). This confirms that, with the implementation of accountability in managing village funds by the village apparatus. Therefore it can be hypothesized as follows:

H3. Accountability affects the management of village funds for Handling the Covid 19 Virus in Tanggulangrejo Village, Tempuran District, Magelang Regency

### **Participation And Management Of Village Funds**

Participation is the principle that everyone has the right to be involved in making decisions in every administration of government, either directly or indirectly. Participation in the management of village funds is very important to improve effective management, where if something goes wrong in the use of these funds, the community can complain to create targeted management. Then it can be hypothesized as follows:

H4. Positive Influence of Participation on the Management of Village Funds for Handling the Covid 19 Virus in Tanggulangrejo Village, Tempuran District, Magelang Regency

### **Competence And Management Of Village Funds**

The success of village fund management is strongly influenced by how the leader manages a given fund. In this case, the competence of the village government apparatus has a very important role so that village funds can be absorbed properly, especially the competence of the village head himself (Agustini, 2017).

The village head as a responsible person in the village must have good knowledge and experience in his field. (Agustini, 2017). On the relationship between the competence of

village government officials and optimizing the management of village funds, the researcher refers to the results of research from Tarjo (2019), Handayani (2019), Fail (2019), Kumalasari (2018), Mada, et al (2017) and Sugiarti and Yudianto (2017). ) which states that the competence of village officials has a positive and significant influence on the accountability of village funds. Based on this, the hypothesis can be formulated as follows:

H5. Competence affects the management of village funds for handling the Covid 19 virus in Tanggulrejo Village, Tempuran District, Magelang Regency

### **Participation, Accountability and Management of Village Funds**

The management of village funds is an activity that includes the process of administering a budget originating from the APBN which will be channeled to each village which will then be monitored and accounted for for its use.

One of the important indicators in budget management is the stipulation of the Raperdes APBDesa which has been mutually agreed upon, then submitted by the Village Head to the Regent/Mayor through the Camat. One example of the regulation is that the village government is prohibited from making levies as village revenues other than those stipulated in the village regulations. Starting from the study above, the research hypothesis can be formulated as follows:

H6. Participation Affects the Management of Village Funds for Handling the Covid 19 Virus in Tanggulrejo Village, Tempuran District, Magelang Regency Through Accountability Competence, accountability and management of village funds

Mastery of basic knowledge or abilities such as abilities/skills is useful for distinguishing between high-performing and low-performing apparatus, so that it can be seen that the achievement of goals that exceeds what is targeted by the planning in the work standards.

The results of research by Fajri (2015), Irma (2015), and Makalalag (2017) show that the management of village finances (Village Fund Allocation and village funds) is still experiencing obstacles. As a result, village financial accountability has not met the accountability principle. The obstacles faced by the village government are due to the weak human resource capacity of the village government itself. Based on this, the hypothesis can be formulated as follows:

H7 Competence Influences on the Management of Village Funds for Handling the Covid 19 Virus in Tanggulrejo Village, Tempuran District, Magelang Regency Through Accountability

## **RESEARCH METHODS**

### **Population and Sample**

The population in this study were all heads of official institutions in the village, totaling 72 respondents. Sampling in this study using the census method or saturated sample so that the sample in this study amounted to 72 respondents. Of the 72 questionnaires distributed, 6 were not returned and 3 were incomplete, so the sample used was 63 respondents.

### **Data collection technique**

The data to be processed in this research is taken by distributing questionnaires or questionnaires. Questions or statements in the questionnaire for each variable in this study were measured using a Likert Scale, which is a scale used to measure attitudes, opinions, perceptions, of a person or group of people about social phenomena.

## RESULTS AND DISCUSSION

### Validity and Reliability Test

#### Validity test

**Table 1. Validity test**

No	Partisipasi	Kompetensi	Akuntabilitas	Pengelolaan	r tabel	Keterangan			
1	X1_1	.657**	X2_1	.850**	Y1_1	.672**	Y2_A	.992**	
2	X1_2	.571**	X2-2	.905**	Y1_2	.897**	Y2_B	.997**	Valid
3	X1_3	.634**	X2_3	.930**	Y1_3	.913**	Y2_C	.948**	Valid
4	X1_4	.575**	X2_4	.912**	Y1_4	.879**	Y2_D	.992**	Valid
5	X1_5	.575**	X2_5	.891**	Y1_5	.850**	Y2_E	.959**	Valid
6	X1_6	.575**	X2_6	.891**	Y1_6	.850**			Valid
7	X1_7	.572**	X2_7	.616**					Valid
			X2_8	.742**					Valid
			X2_9	.619**					Valid

Source: SPSS data that has been processed in 2022

Based on the validity test, all variables of participation, participation, accountability and village fund management have a Pearson item to total correlation coefficient greater than a significance level of 0.40, so all research instruments can be used.

#### Reliability Test

**Table 2. Reliability Test**

NO	Variabel	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	Keterangan
1	Participation (X1)	0,610	0,786	Reliabel
2	Participation (X2)	0,917	0,934	Reliabel
3	Accountability (Y1)	0,917	0,920	Reliabel
4	Village Fund Management (Y2)	0,980	0,980	Reliabel

Source: SPSS data that has been processed in 2022

Based on the reliability test, all variables of participation, participation, accountability and management have a Cronbach's Alpha coefficient greater than a significance level of 0.7 so that all research instruments are declared reliable.

#### Multicollinearity Test

**Table 3. Multicollinearity Test**

Model	Coefficients <sup>a</sup>					Collinearity Statistics		
	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1 (Constant)	-2.953	25.455			-.116	.908		
Partisipasi (X1)	2.989	.969	.365		3.084	.003	.785	1.274
competence (X2)	.472	.298	.186		1.582	.119	.795	1.258
Accountability (Y1)	.893	.543	.203		1.644	.106	.724	1.382

a. Dependent Variable: Management (Y2) data processed in 2022

Source: SPSS data that has been processed in 2022

See the results in table 3 the results of the calculation of the Tolerance value there is no independent variable that has a Tolerance value of less than 0.10. Meanwhile, the results of the calculation of the Variance Inflation Factor (VIF) value also show the same thing,

namely the absence of a VIF value from the independent variable that has a VIF value of more than 10.

**Heteroscedasticity Test**

**Table 4. Heteroscedasticity Test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3.299E-15	25.455		.000	1.000
Participation (X1)	.000	.969	.000	.000	1.000
competence (X2)	.000	.298	.000	.000	1.000
Accountability (Y1)	.000	.543	.000	.000	1.000

Source: SPSS test that has been processed in 2022

Based on the results of the SPSS output display table 4 shows the independent variables of participation, participation and accountability are not significant at 0.05 which means that the data in this study does not occur heteroscedasticity

**Normality Test**

**Table 5. Normality Test  
One-Sample Kolmogorov-Smirnov Test**

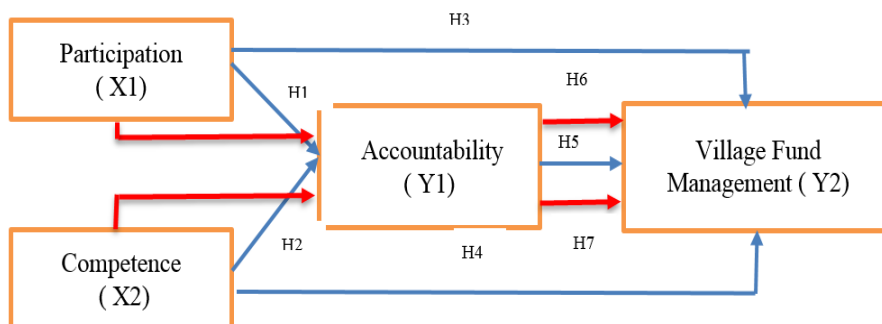
	Unstandardized Residual	
N	63	
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	9.31046721
Most Extreme Differences	Absolute	.095
	Positive	.072
	Negative	-.095
Test Statistic	.095	
Asymp. Sig. (2-tailed)	.200 <sup>c,d</sup>	

a. Test distribution is Normal. processed in 2022

Source: SPSS test that has been processed in 2022

Based on the results in table 5 above shows that the results of the normality test with N=63 show the value of Kolmogorov-Smirnov Z on the unstandardized residual of 0.095 with a significance of 0.200. The significance value of 0.200 is greater than the significance level of 5% (0.05) so that the data is normally distributed.

**Hypothesis testing**



The method used in this research is linear regression and path analysis. Path analysis is used to determine the causal relationship, with the aim of explaining the direct or indirect effect between exogenous variables and endogenous variables.

### Hypothesis Testing the Effect of Participation on Accountability

**Table 7.**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.767	6.340		.436	.664
	Participation (X1)	.808	.214	.435	3.769	.000

a. Dependent Variable: Akuntabilitas (Y1) data processed in 2022

Source: SPSS test that has been processed in 2022

Based on the results in table 7 shows that the results of linear regression show the participation variable has a significance value of 0.000. The sig value of 0.000 < 0.05, this indicates that the participation variable is significant at the 5% level with a positive direction. It can be concluded that the participation variable has a significant positive effect on accountability in the management of village funds for handling covid 19 in Tanggulrejo village, Magelang Regency.

### Hypothesis Testing the Effect of Competence on Accountability

**Table 8.**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.024	2.383		7.564	.000
	competence (X2)	.243	.067	.423	3.643	.001

a. Dependent Variable: Akuntabilitas (Y1) data processed in 2022

Source: SPSS test that has been processed in 2022

Based on the results in table 8 shows that the results of linear regression show the competence variable has a significance value of 0.001. The sig value of 0.001 < 0.05, this indicates that the competence variable is significant at the 5% level with a positive direction. It can be concluded that the competency variable has a significant positive effect on accountability in the management of village funds for handling covid 19 in Tanggulrejo village, Magelang Regency.

### Hypothesis Testing the Effect of Participation on Village Fund Management

**Table 9.**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.378	26.577		.052	.959
	Participation (X1)	4.212	.898	.515	4.690	.000

a. Dependent Variable: Management (Y2) data processed in 2022

In the table in table 9 shows that the results of linear regression show the Participation variable has a significance value of 0.000. The sig value of 0.000 < 0.05, this indicates that the

Participation variable is significant at the 5% level with a positive direction. It can be concluded that the Participation variable has a significant positive effect on the management of village funds for handling covid 19 in Tanggurejo village, Magelang Regency

### Hypothesis Testing the Effect of Competence on the Management of Village Funds

**Table 10.**

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	90.679	10.651		8.514	.000
Competence (X2)	.994	.298	.392	3.331	.001

a. Dependent Variable: Management (Y2) data processed 2022

Source: SPSS test that has been processed in 2022

In the table in table 10 shows that the results of linear regression show the competence variable has a significance value of 0.001. The sig value of 0.001 < 0.05, this indicates that the Competence variable is significant at the 5% level with a positive direction. It can be concluded that the Participation variable has a significant positive effect on the management of village funds for handling covid 19 in Tanggurejo village, Magelang Regency.

### Hypothesis Testing the Effect of Accountability on Village Fund Management

**Table 11**

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	74.234	13.548		5.479	.000
Accountability (Y1)	1.939	.506	.440	3.830	.000

a. Dependent Variable: Management (Y2) data processed 2022

Source: SPSS test that has been processed in 2022

In the table in table 11 shows that the linear regression results show that the competency variable has a significance value of 0.000. The sig value of 0.000 < 0.05, this indicates that the Competence variable is significant at the 5% level with a positive direction. It can be concluded that the Accountability variable has a significant positive effect on the management of village funds for handling covid 19 in Tanggurejo village, Magelang Regency.

### Path Analysis Test

The results of the path analysis of the participation variable (X1) on the management of village funds (Y2) and the relationship of the participation variable (X1) on the variable of village fund management (Y2) are mediated by the accountability variable (Y1) shown by two regression equations as follows:

### First Regression Equation

**Table 12. Coefficients<sup>a</sup>**

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.767	6.340		.436	.664
Participation (X1)	.808	.214	.435	3.769	.000

a. Dependent Variable: Akuntabilitas (Y1) data processed 2022



**Second Regression Equation**

**Table 13**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.875	25.763		-.073	.942
Participation (X1)	3.263	.965	.399	3.380	.001
Accountability (Y1)	1.176	.519	.267	2.263	.027

a. Dependent Variable: Management (Y2) data processed 2022

The unstandardized beta value in regression equation 1 is 0.808 with a significant level of 0.000 which means that the participation variable has an effect on the village fund management variable (Y2). The unstandardized value is the path value or p2 path. The unstandardized beta value in regression equation 2 for the participation variable (X1) 3.263 and the accountability variable (Y1) 1.176 significantly affects the village fund management variable in sig. smaller than 0.05.

The direct influence of the participation variable (X1) on the management of village funds (Y1) is 0.808 and the indirect effect of the variable (X1) of 0.950208 is the result of multiplying the indirect coefficient (0.808) x (1.176). The total influence of the participation variable (X1) on the village fund management variable is 4.213208 which is the sum of the direct and indirect effects.

The mediation effect of 0.111066 is the result of the multiplication between the coefficients of p2 x p3 (0.214 x 0.519) tested using the Sobel test, by calculating the standard error of the indirect effect coefficient (Sp2p3) and calculating the t-statistic value of the mediation effect.

The results of the Sobel test obtained a statistical t count of 2.00309 which is greater than the t table at a significance of 0.05 (1.98), so the regression model can significantly be used to analyze the data.

The results of the path analysis of the participation variable (X2) on the management of village funds (Y2) and the relationship of the competency variable (X2) on the variable of village fund management (Y2) mediated by the accountability variable (Y1) shown two regression equations as follows:

**First Regression Equation**

**Table 14**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18.024	2.383		7.564	.000
Competence (X2)	.243	.067	.423	3.643	.001

Dependent Variable: Accountability (Y1)

**Second Regression Equation**

**Table 15**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	64.159	14.116		4.545	.000
Competence (X2)	.636	.313	.251	2.029	.047
Accountability (Y1)	1.471	.545	.334	2.700	.009

Dependent Variable: Management (Y2) data processed 2022

The unstandardized beta value in regression equation 1 is 0.243 with a significant level at 0.001 which means that the competency variable (X2) affects the village fund management variable (Y2). The unstandardized value is the path value or p2 path. The unstandardized beta value in regression equation 2 for the competency variable (X2) 0.636 and the accountability variable (Y1) 1.471 significantly affects the village fund management variable in sig. smaller than 0.05.

The direct effect of the accountability variable (X2) on the management of village funds (Y1) is 0.243 and the indirect effect of the accountability variable (X2) is 0.357453 which is the result of multiplying the indirect coefficient (0.243) x (1.471). The total effect of the accountability variable (X2) on the village fund management variable is 0.993453, which is the sum of the direct and indirect effects.

The mediation effect is . 0.357453 the result of the multiplication of the coefficients p2 x p3 (0.423 x 0.334) was tested using the Sobel test, by calculating the standard error of the indirect effect coefficient (Sp2p3) and calculating the t-statistic value of the mediating effect.

The results of the Sobel test obtained a statistical t count of 0.357453 which was smaller than the t table at a significance of 0.05 (1.98), so the regression model significantly could not be used to analyze the data.

## Discussion

Community involvement in supervising the use of village fund allocations is carried out through improvements that are discussed openly at community meeting forums, both regarding the number of recipients or the timing of delivery of social assistance.

The results of this study are in line with research (Solekhan, 2012; 20) which states community participation as a form of active role/participation in an activity. Another finding from the results of this study is the existence of community participation in the supervision of social assistance. The form of supervision includes the delivery of information by the head of the RT at regular meetings about the number and names of beneficiaries, so as to prevent misuse of social assistance.

The influence of accountability and accountability for village financial management to carry out activities and activities. The system for making village financial reports is based on Government Regulation of the Republic of Indonesia Number 24 of 2005 concerning Government Accounting Standards. The form of financial reports meets the characteristics of the elements used that are accountable and easy to understand by report users. Increasing the optimization of financial report accountability is carried out by following the rules that have been set and used as a reference for making financial reports in general in Tanggulangrejo Village, Tempuran District, Magelang Regency.

The mechanism for collecting data and distributing BLT through Tanggulangrejo Village follows the legal basis of Permendes Number 6 of 2020 by involving volunteers in each RT to fill out forms that are in accordance with the criteria for receiving social assistance, discussed at the hamlet level consisting of several RTs. Based on the village meeting which was attended by all the hamlets, namely the hamlets of Balong 1, Balong2, Jrenggeng 1, Jrenggeng 2, Saren, Pokoh, Tunggul Boyo, Bowan, Karangasari together with community leaders, hamlet leaders, village officials, BPD decided as many as 175 Beneficiary Families direct cash assistance sourced from village funds.

The competence of village government apparatus with educational background, training that has been followed, encourages the improvement of the quality of village fund management. Improving the quality of the output of village fund management, in line with the theory of stewardship about improving the quality and competence of human resources,

becomes a strength. Some of the obstacles that are often experienced by village officials that hinder the development of village fund management performance are the average level of education of village officials is high school graduates and the limited level of understanding of the flow of preparation of government accounting system financial reports. Government accounting standards require an understanding of regulatory factors in carrying out work in accordance with the application of government accounting standards in budget management.

## CONCLUSIONS AND SUGGESTIONS

### Conclusion

1. Community participation, village government apparatus competence and accountability partially have an influence on the financial management of village funds
2. Community participation has a positive effect on the management of village funds through accountability
3. Competence does not affect the management of village funds through the accountability variable

### Suggestion

1. Future researchers are expected to carry out research in a wider area and add other variables to understand the financial management of village funds
2. The role of the community is expected to be able to provide input on the financial management of village funds so that they are more targeted to improve the welfare of the community.

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