

The Effect of Accountability, Transparency, and Community Participation on Village Fund Management

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Abstract

This study aims to: analyze the effect of accountability on the management of village funds in North Cubadak Air village, analyze the effect of transparency on the management of village funds in North Cubadak Air village and analyze community participation on the accountability of village fund management in North Cubadak Air village. This research is descriptive quantitative research. The population in this study were all village government officials and community representatives in North Cubadak Air Village, the sample taken for this study was 91 people. The sample was determined by purposive sampling technique method. Data was collected using a questionnaire and analyzed with SPSS version 26.0. The results showed that accountability has a significant effect on the management of village funds. Transparency has a significant effect on the management of village funds. Community participation has a significant effect on the management of village funds. The conclusion of this study is that accountability, transparency, community participation affect the management of village funds.

Keywords: Accountability, Transparency, Community Participation, Village Fund Management

Introduction

Accountability plays an important role in maintaining good, popular and reliable government . Independently responsible village governance means that the organization can continuously be accountable for the actions it takes. Community groups have an important role in managing institutions or foundations which are tasked with improving and managing the economy according to community order and regulations. Accountability can be regulated formally through regulations , rules and guidelines, or through conventional balanced management instruments developed through direct correspondence, support, conflict or various presumed but ambiguous relationships (Wahyuningsih & Kiswanto, 2016). Transparency is the ability to obtain information regarding the implementation of political and monetary policies and the choices made by the authorities. In this way, all parties can see the

development and capabilities of the board, strategic objectives, financial estimates and reporting reports from previous periods (Budiasni & Ayuni, 2020). On the other hand, accountability means the responsibility of elected people or bodies for their decisions and actions. The concept of justice refers to the equal treatment of all members of society under the law and the provision of equal open doors for political cooperation in government. Direction, responsibility and justice are different qualities, but directness and responsibility cannot stand alone. Fulfilling responsibilities requires honesty that is carried out well (Kiswati et al., 2021).

One of Nawa Cita's projects is the development of Indonesia from the outskirts by uniting several regions and villages into one unified state. This program was developed as a reaction to the government's lack of attention to urban areas which resulted in improvements to the unequal system (Suwito & Jannang, 2022). President Joko Widodo is helping each village improve the system. Each village reserve comes from the state income and consumption budget. This is expected to happen in villages, and each village will receive additional budget as village grant funds, taking into account various variables such as population size, area size, level of need, and geological challenges (Permatasari et al., 2021). Village funds focus on financing local projects and activities in the village development sector, such as office and housing construction, food security, welfare and education. Apart from that, these funds also support regional empowerment programs which aim to expand the reach of village communities in the fields of entrepreneurship, payroll and fundraising. With village assets, the income of each village increases. However, the use of these resources also creates problems, especially for managers. Village governments must manage these resources in a useful, economical, efficient, direct and skillful manner, while remaining focused on a sense of justice and regional environmental interests (Supheni & Probohudono, 2019)

Previous research (Pangayow & Patma, 2021) This resource also brings challenges, especially in its management. The village government must manage these resources in a beneficial, economical, efficient, direct and skillful manner, while still paying attention to the sense of justice and regional environmental interests. However, there is a Village Advisory Board (BPD) which is related to village government. BPD is expected to have the ability to handle regional problems and have several skills, one of which is managing village administrators so that the goals set by the administrators can be achieved realistically and effectively. Apart from that, the government has an obligation to contribute to the management of village property. The following is the Cubadak Air Utara village budget for the last 5 years.

Table 1. Cubadak Air Utara Village Budget

Year	Description	Budget
2017	Income	1,806,946,321
2018	Shopping	1,893,601,321
	Income	1,847,705,087
2019	Shopping	1,805,545,687
	Income	1,969,827,059
2020	Shopping	2.022.161.159
	Income	1,968,461,532

2021	Shopping	2,159,855,925
	Income	2.282.432.009
	Shopping	2,546,163,686

Source: Own Processed Data (2023)

The Village Fund budget increases every year, however accountability, transparency and community participation are still lacking. This is proven by the existence of villages in Kota Pariaman that misappropriate village funds (Syamsurizal et al., 2021). There are three cases of suspected village fund corruption in Pariaman. "The villages are Manggung Village, North Pariaman District and Kampung Baru Padusunan Village, East Pariaman District," said Head of the Pariaman Prosecutor's Office, Azman Tanjung, during a press conference at the commemoration of the 61st Adhyaksa Bhakti Day in Pariaman, Thursday. He said that what was entering the investigation stage was the case of the construction of the Manggung Village Office in the 2017 and 2018 fiscal years as well as irregularities in the use of the Kampung Baru Padusunan Village APB in 2019 and 2020. Meanwhile, allegations of corruption related to capital participation of a business entity belonging to Manggung Village, namely building a suspended bicycle ride in 2019, had been reported. enter the investigation stage. Meanwhile, in a corruption case related to village funds that has legal force, namely Nagari Sungai Sariak, VII Koto District, Padang Pariaman Regency on April 6 2021, the perpetrator was sentenced to 1.6 years with a fine of Rp. 50 million, subsidiary to four months.

Literature Review

Understanding Accountability

Public Accountability is a commitment to monitoring assets, detailing and disclosing all types of movements and activities related to the use of assets. Public accountability is providing data relating to government implementation and implementation to interested parties (Dowdle, 2006). Accountability is a commitment to give responsibility or record and understand matters relating to the implementation and activities of legitimate elements, pioneers or associations to parties who have the right or power to request data or information (Romm, 2001). The indicators of accountability in this research are:

1. **Achievement of goals in village financial management.**
2. **Supervision carried out by the implementation team.**
3. **There is an accountability report.**

Understanding Transparency

Transparency refers to clarity or openness, which includes government information about how information about public resources is managed and communicated to stakeholders (Rowe et al., 1997). The board's role is to provide financial and other relevant information so that parties can make informed and appropriate decisions. Government Accounting Guidelines (2010) Transparency means providing financial information to the public in a transparent and honest manner, focusing on the right of society as a whole to fully understand how public authorities are responsible for managing the funds allocated to them, and accepting statutory rules and guidelines.

Understanding Community Participation

Participation comes from English, namely participation, which means participation. In general, participation refers to a form of participation or active role in an activity. (Sanoff, 1999) describes the definition of community as active participation in the development process, including planning and implementation of planned projects or activities carried out by local residents. Meanwhile, according to (Skidmore et al., 2006) community participation is citizen participation in identifying problems and optimizing the community's potential, as well as participating in selecting and formulating solutions related to resolving these problems. In addition, a sense of togetherness also includes carrying out tasks aimed at solving problems and participating in the change process (Rowe et al., 1997).

Understanding Community Participation

(Jenkins & Forsyth, 2009) states that there are several indicators of community participation, namely as follows:

1. Involving the community in development planning

Formulating overall village direction and policies always requires active community participation in development planning. Community participation is very important to mobilize and prepare them in formulating goals, formulating the necessary steps, and designing development plans that are expected to achieve optimal results.

2. Involving the community in development implementation

Community participation can take place in two forms, namely direct participation in government planning and indirect participation, such as contributing funds, energy, ideas or opinions, even if necessary, the community can reject government decisions.

3. The community can use and utilize the results of development

Community involvement in receiving and utilizing village development results is an important key. Transparent and responsible management of development resources is very relevant to ensure appropriate use for the social welfare of the entire community.

4. The community takes part in carrying out supervision

The community is given the opportunity to carry out supervision and this role is considered important by the government. Strict supervision from the public is needed to monitor government performance. Apart from that, supervision also functions as a forum that meets the wishes of the community.

5. Evaluate development results

The criticism and suggestions submitted become input for making improvements. Through evaluation, it can be ensured that the development plan for the planning year can achieve the goals that have been set and truly provide benefits to the welfare of the community (Dagnino & Teixeira, 2014).

Understanding Village Fund Management

(Savitri & Diyanto, 2019) Financial management is the process of organizing the provision of money and the use of money in every job of a group of people to achieve a goal (management is a process consisting of planning, implementation,

supervision and accountability functions. states that there are several indicators in management Village finances are as follows:

1. Budget management is carried out economically
The budget must be based on community needs and must not exceed the balance between financing and government management, development and community service.
2. Budget management is carried out effectively
The budget must be used correctly and prepared in accordance with logic, efficiency, appropriateness and time, and can improve the quality of service and community welfare.
3. Budget management is carried out evenly
Budget management is carried out evenly. For the benefit of all community groups, the budget must be used equally (Paellorisky & Solikin, 2019).

Method

This study uses a quantitative approach. Quantitative research is a type of research that basically uses a deductive-inductive approach. This quantitative approach begins with a focus on a theoretical framework that has been formed, the ideas of experts, as well as the author's understanding based on his experience, then developed into a problem and its proposed solution to obtain the truth by carrying out (verification) or assessment in the form of empirical data support in the field. In carrying out research to complete the data for discussion and problem solving in the problem formulation, the research location was Cubadak Air Utara Village. This research was carried out in 2023.

There are 11 village officials in the village, 80 community and community institutions, so the total population for this study is 91 people. The research sample used a *total sampling technique*.

The data collection method used is by using a questionnaire. Questionnaires were given to village officials plus representative communities who were part of the research sample to obtain the required data. In research, data instruments are usually needed, namely tools selected and used by researchers in their data collection activities, so that these activities are systematic.

The author's reasons for using a questionnaire are:

1. To make it easier to obtain data from respondents and at the same time it can be distributed directly to respondents within a certain time.
2. Filling out the questionnaire does not take that long.
3. Using a questionnaire can obtain answers to facilitate data processing.

The questionnaire in this research was adopted from previous research that had been conducted previously. The questionnaire for the accountability variables for managing village funds and organizational commitment was adopted from

Martadinata's (2017) research; human resource competency from Nurkhasanah's research (2019); internal control system from research by Santoso (2016).

Table 2 . Operational Variables

Variable	Variable Indicator
X1 Accountability	1. Achievement of goals in managing village finances 2. Supervision by the implementation team 3. There is an accountability report
X2 Transparency	1. Openness and standardization system 2. Public service facilities 3. There is information reporting 4. There is dissemination of information
X3 Society participation	1. Community involvement in development planning 2. Community involvement in development implementation 3. The community uses and utilizes the results of development 4. Opportunities for the community to carry out supervision 5. Evaluation of development results
Y Village Fund Management	1. Budget management is carried out economically 2. Budget management is carried out effectively 3. Budget management is carried out evenly

Source: Own Processed Data (2023)

Data Analysis Methods, Descriptive Statistical Analysis, Data Quality Tests Validity, reliability, Classical Assumptions, Normality, Multicollinearity and Heteroscedasticity tests

And by using Multiple Linear Regression Analysis and T Test

RESULTS AND DISCUSSION

Description of Respondents Based on Status

We can see the characteristics of respondents based on status in Table 4.1 below:

Table 3. Respondents by Status

Gender				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Man	53	58.2	58.2

Woman	38	41.8	41.8	100.0
Total	91	100.0	100.0	

Source: Processed primary data, 2023

Based on table 3, it can be seen that the number of respondents used in this research consisted of 53 male respondents (58.2%) and 38 female respondents (41.8%) of the total respondents in this research.

Description of Respondents According to Age

In this research, information regarding age is very important information. This is because the age difference between respondents will show the respondent's mindset and attitude in making the decision to use transportation services.

Table 4. Respondents Based on Age

Age					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20 – 30 Years	3	3.3	3.3	3.3
	31 – 40 Years	46	50.5	50.5	53.8
	41 – 50 Years	27	29.7	29.7	83.5
	> 50 Years	15	16.5	16.5	100.0
	Total	91	100.0	100.0	

Source: Processed primary data, 2023

Based on table 4, it can be seen that the majority of respondents were aged 31-40 years, namely 46 respondents (50.5%). Meanwhile, the other respondents aged 41-50 years were 27 respondents (29.7%), >50 years were 15 respondents (16.5%) and the lowest was 20-30 years old, 3 respondents (3.3%).

Description of Respondents Based on Education

One piece of information that is no less important in classifying respondents is education. Education is closely related to income. Meanwhile, income itself has a relationship with consumers in deciding to reuse. The description of respondents based on type of education is as follows:

Table 5 . Respondents Based on Education

Education					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	JUNIOR HIGH SCHOOL	9	9.9	9.9	9.9
	SENIOR HIGH SCHOOL	44	48.4	48.4	58.2
	D3/S1	38	41.8	41.8	100.0
	Total	91	100.0	100.0	

Source: Processed primary data, 2023

Based on table 5, it can be seen that the education of respondents in this study was dominated by high school, amounting to 44 respondents (48.4%). Followed by D3/S1 with 38 respondents (41.8%), followed by SMP with 9 respondents (9.9%).

Description of Respondents Based on Occupation

One piece of information that is no less important in classifying respondents is occupation. Work is closely related to income. Meanwhile, income itself has a relationship with consumers in deciding to make repurchase intentions. The description of respondents based on type of work is as follows:

Table 6. Respondents by Occupation

Work					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Civil servants	6	6.6	6.6	6.6
	Entrepreneur/Entrepreneur	23	25.3	25.3	31.9
	Housewife	25	27.5	27.5	59.3
	Other	37	40.7	40.7	100.0
	Total	91	100.0	100.0	

Source: Processed primary data, 2023

Based on table 6, it can be seen that the respondents' jobs in this study were dominated by other jobs, amounting to 37 respondents (40.7%). Followed by Managing the Household with 25 respondents (27.5%), Entrepreneurs with 23 respondents (25.3%), followed by Civil Servants with 6 respondents (6.6%).

Description of Respondents Based on Income

The purchasing pattern of a product can be influenced by consumer income. The higher your income, the more likely you are to have the ability to make large purchases according to your abilities. Therefore, companies must be able to know consumers' ability to make purchases by implementing the right strategy, especially in setting prices and choosing locations. So in this research the description based on income is an important thing to know. The following is a description based on monthly income level.

Table 7. Respondents Based on Income

Income					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 1 Million	12	13.2	13.2	13.2
	1 – 2 Million	43	47.3	47.3	60.4
	2 – 4 Million	29	31.9	31.9	92.3
	> 4 Million	7	7.7	7.7	100.0
	Total	91	100.0	100.0	

Source: Processed primary data, 2023

Based on table 7, it can be seen that the majority of respondents earned Rp. 1,000,000 – 2,000,000 amounted to 43 respondents (47.3%), while in second place Rp. 2,000,000 - Rp. 4,000,000 amounted to 29 respondents (31.9%) and in third place at income level < Rp. 1,000,000 by 12 respondents (13.2%) and the last income level was > Rp. 4,000,000 amounted to 7 respondents (7.7%).

Respondent's level of achievement

The respondent's level of achievement is the method used to provide an assessment based on the level of value that the respondent's data has. To determine the ideal number, the total number of respondents is multiplied by 5 .

Table 8. Level of Respondents' Achievement of the Accountability Variable (X1)

No	Statement	Alternative Answers						Score	Ideal	TCR
		SS	S	N	TS	STS	Jumlah			
		F	F	F	F	F	F			
1	Butir 1	26	57	7	1	0	91	381	455	83,74
2	Butir 2	54	53	4	0	0	91	394	455	86.59
3	Item 3	28	54	8	1	0	91	382	455	83.96
4	Item 4	29	58	4	0	0	91	389	455	85.49
5	Item 5	31	54	6	0	0	91	389	455	85.49
6	Item 6	27	58	5	1	0	91	384	455	84.40
7	Item 7	20	63	8	0	0	91	376	455	82.64
8	Item 8	36	52	3	0	0	91	397	455	87.25
9	Item 9	29	51	11	0	0	91	382	455	83.96

Source: Processed primary data, 2023

Table 9. Level of Respondents' Achievement of the Transparency Variable (X2)

No	Statement	Alternative Answers						Score	Ideal	TCR
		SS	S	N	T.S	STS	Amount			
		F	F	F	F	F	F			
1	Item 1	29	43	19	0	0	91	374	455	82.20
2	Item 2	31	42	17	1	0	91	376	455	82.64
3	Item 3	26	52	13	0	0	91	377	455	82.86
4	Item 4	28	51	12	0	0	91	380	455	83.52
5	Item 5	24	47	20	0	0	91	368	455	80.88
6	Item 6	36	45	10	0	0	91	390	455	85.71
7	Item 7	25	53	13	0	0	91	376	455	82.64
8	Item 8	40	39	12	0	0	91	392	455	86.15
9	Item 9	30	48	13	0	0	91	381	455	83.74
10	Item 10	30	39	18	3	1	91	367	455	80.66
11	Item 11	26	42	20	3	0	91	364	455	80
12	Item 12	28	48	14	1	0	91	376	455	82.64

Source: Processed primary data, 2023

Table 10. Level of Respondents' Achievement of the Community Participation Variable (X3)

No	Statement	Alternative Answers						Score	Ideal	TCR
		SS	S	N	T.S	STS	Amount			
		F	F	F	F	F	F			
1	Item 1	21	45	24	1	0	91	359	455	78.90
2	Item 2	29	52	10	0	0	91	383	455	84.18
3	Item 3	19	54	18	0	0	91	365	455	80.22
4	Item 4	22	50	19	0	0	91	367	455	80.66
5	Item 5	20	59	12	0	0	91	372	455	81.76
6	Item 6	22	53	16	0	0	91	370	455	81.32
7	Item 7	23	55	13	0	0	91	374	455	82.20
8	Item 8	30	49	11	1	0	91	381	455	83.74
9	Item 9	26	51	14	0	0	91	376	455	82.64
10	Item 10	27	49	15	0	0	91	376	455	82.64
11	Item 11	24	46	20	1	0	91	366	455	80.44
12	Item 12	21	57	13	0	0	91	372	455	81.76
13	Item 13	21	55	15	0	0	91	370	455	81.32
14	Item 14	22	58	11	0	0	91	375	455	82.42
15	Item 15	23	54	14	0	0	91	373	455	81.98

Source: Processed primary data, 2023

Table 11. Level of Respondents' Achievement of Village Fund Management Variables (Y)

No	Statement	Alternative Answers						Score	Ideal	TCR
		SS	S	N	TS	STS	Jumlah			
		F	F	F	F	F	F			
1	Butter 1	30	57	4	0	0	91	390	455	85.71
2	Butter 2	35	49	7	0	0	91	392	455	86.15
3	Butter 3	32	55	4	0	0	91	392	455	86.15
4	Item 4	25	60	6	0	0	91	383	455	84.18
5	Item 5	34	54	3	0	0	91	395	455	86.81
6	Item 6	23	61	7	0	0	91	380	455	83.52
7	Item 7	25	62	4	0	0	91	385	455	84.61
8	Item 8	21	66	4	0	0	91	381	455	83.74
9	Item 9	34	52	5	0	0	91	393	455	86.37

Source: Processed primary data, 2023

Data Analysis Results

Validity test

A measurement scale is called valid if it does what it is supposed to do and measures what it is supposed to measure (Kuncoro, 2016). To find out whether the questions are valid or not, bivariate correlation is used, namely correlating each question item with the total question items (*corrected item total correlation* > 0.30) (Ghozali, 2005). If

the question item is significantly correlated with the total item (*Corrected Item Total Correlation*) of the question then the item is declared valid and vice versa.

Table 12. Variable Validity Test

Variable	Statement	r count	r table	Decision
Accountability	Item 1	0.740	0.206	Valid
	Item 2	0.708	0.206	Valid
	Item 3	0.679	0.206	Valid
	Item 4	0.734	0.206	Valid
	Item 5	0.751	0.206	Valid
	Item 6	0.646	0.206	Valid
	Item 7	0.742	0.206	Valid
	Item 8	0.653	0.206	Valid
	Item 9	0.698	0.206	Valid
Transparency	Item 1	0.743	0.206	Valid
	Item 2	0.656	0.206	Valid
	Item 3	0.754	0.206	Valid
	Item 4	0.702	0.206	Valid
	Item 5	0.749	0.206	Valid
	Item 6	0.785	0.206	Valid
	Item 7	0.714	0.206	Valid
	Item 8	0.780	0.206	Valid
	Item 9	0.799	0.206	Valid
	Item 10	0.787	0.206	Valid
	Item 11	0.826	0.206	Valid
	Item 12	0.746	0.206	Valid
Society participation	Item 1	0.719	0.206	Valid
	Item 2	0.668	0.206	Valid
	Item 3	0.677	0.206	Valid
	Item 4	0.720	0.206	Valid
	Item 5	0.675	0.206	Valid
	Item 6	0.678	0.206	Valid
	Item 7	0.614	0.206	Valid
	Item 8	0.632	0.206	Valid
	Item 9	0.734	0.206	Valid
	Item 10	0.762	0.206	Valid
	Item 11	0.722	0.206	Valid
	Item 12	0.679	0.206	Valid
	Item 13	0.707	0.206	Valid
	Item 14	0.732	0.206	Valid
	Item 15	0.749	0.206	Valid
Village Fund Management	Item 1	0.717	0.206	Valid
	Item 2	0.727	0.206	Valid
	Item 3	0.672	0.206	Valid
	Item 4	0.702	0.206	Valid
	Item 5	0.708	0.206	Valid
	Item 6	0.671	0.206	Valid
	Item 7	0.619	0.206	Valid
	Item 8	0.660	0.206	Valid
	Item 9	0.739	0.206	Valid

Source : Processed Primary Data

If $r \text{ count} \geq r \text{ table}$, then the statement items are declared valid. The $r \text{ table}$ value can be seen in the $r \text{ table}$ with the equation $N-2 = 91 - 2 = 89 = 0.206$ (see $r \text{ table}$ in df 89). And from the table above, the calculated r value for all statements is $> r \text{ table}$ (0.206). This means that the measuring instrument used is valid.

Reliability Test

Ghozali (2006:42) states that if *the Cronbach's Alpha value* is greater than 0.6, then the research questionnaire is reliable. Reliability testing must be carried out only on questions that already have or meet a validity test, so if they do not meet the validity test requirements then there is no need to continue for a reliability test.

Table 13. Variable Reliability Test

Variable	Cronbach's Alpha	Limitation	Decision
Accountability	0.873	0.6	Reliable
Transparency	0.930	0.6	Reliable
Society participation	0.924	0.6	Reliable
Village Fund Management	0.863	0.6	Reliable

Source : *Processed Primary Data*

A measuring instrument is said to be reliable if it gets *a Cronbach's Alpha value* above 0.6. From the table above, it is known that the reliability values for all variables are > 0.6 . This means that the measuring instruments used in this research are reliable or trustworthy.

Classic assumption test

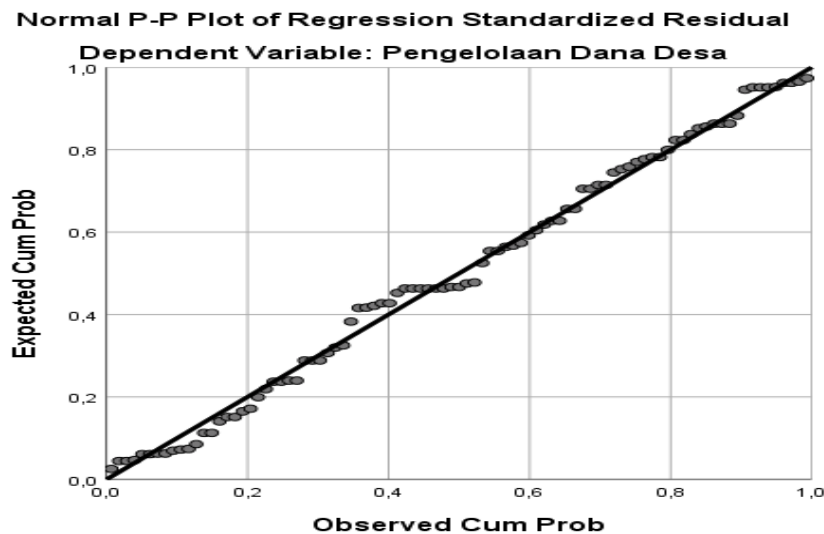
Test Normality

The Normality Test aims to test whether the residual values resulting from the regression are normally distributed or not. The results of the research normality test can be seen in the following picture:

Table 14. Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test			
		Unstandardized Residuals	
N		91	
Normal Parameters ^{a,b}	Mean	,0000000	
	Std. Deviation	1,57720261	
Most Extreme Differences	Absolute	,063	
	Positive	,050	
	Negative	-,063	
Test Statistic		,063	
Asymp. Sig. (2-tailed)		,200 ^{c,d}	
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			

Sumber: *Data Primer Diolah*



Gambar 2. Normal P-P Plot of Regression Standardized Residual

From the Normal PP Plot image above, it can be seen that the points are spread around and follow the diagonal line. Then from the Kolmogorov Smirnov test above, a significance value (Asymp. Sig.) of $0.200 > 0.05$ was obtained. Thus, it can be interpreted that the regression model meets the normality assumption.

Multicollinearity Test

Table 15. Multicollinearity Test

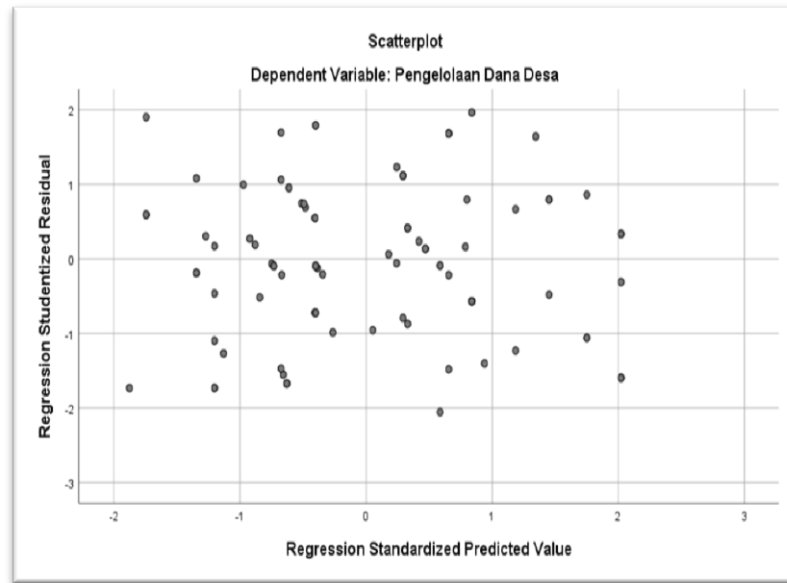
Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Accountability	,429	2,331
	Transparency	,543	1,842
	Society participation	,474	2,111
a. Dependent Variable: Village Fund Management			

Source : Primary data processed

From the results above, the tolerance values for each variable are obtained (0.429; 0.543 and 0.474) > 0.1 and VIF (2.331; 1.842 and 2.111) < 10 . This means that there is no multicollinearity in the regression model.

Heteroscedicity Test

The heteroscedasticity test is a situation where in the regression model there is an inequality in the variance of the residuals from one observation to another. The heteroscedasticity test can be seen through the scatterplot graph below :



Gambar 3. Scatterplot

From the Scattplot image above, it can be seen that the points do not form a particular pattern and are spread randomly above and below the number 0 on the Y axis. Thus, it can be interpreted that heteroscedasticity does not occur in the regression model.

Table 16. Glejser test

Coefficients ^a						
Model		Unstandardized		Standardized	Q	Sig.
		Coefficients				
		B	Std. Error	Beta		
1	(Constant)	,809	1,035		,782	,436
	Accountability	-.025	,040	-.099	-,615	,540
	Transparency	-,012	,020	-,081	-,561	,576
	Society participation	,032	,021	,240	1,560	,122
a. Dependent Variable: Abs Res						

Source : Primary data processed

Then from the Glejser test, it is known that the independent variable is not significant to the absolute residual because the Sig value. (0.540; 0.576 and 0.122) > 0.05. Thus, it can be interpreted that heteroscedasticity does not occur in the regression model.

Analysis Regression Multiple

Multiple regression analysis is a statistic used to find out how much influence several independent variables have on the dependent variable (Kuncoro 2016). Regression analysis is a tool for explanation, namely predicting the value of the dependent variable, if the value of the independent variable is known or changes.

Table 17 . Test Analysis Regression Multiple

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	7,830	1,809		4,328
	Accountability	,301	,070	,327	4,318
	Transparency	,245	,036	,460	6,836
	Society participation	,112	,036	,223	3,094

a. Dependent Variable: Village Fund Management

Source: Primary data processed

Multiple Linear Regression Equation:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 7.830 + 0.301 X_1 + 0.245 X_2 + 0.112 X_3 + e$$

The meaning of the regression equation above is:

- 1.The constant value (a) is 7.830 . This means that if the independent variable is assumed to be zero (0), then village fund management is 7,830 .
- 2.The regression coefficient value for the accountability variable was obtained at 0.301. This means that for every increase in accountability by 1 unit, village fund management will increase by 0.301 and vice versa, assuming other variables remain constant.
- 3.The regression coefficient value for the transparency variable was obtained at 0.245. This means that for every 1 unit increase in transparency, village fund management will increase by 0.245 and vice versa, assuming other variables remain constant.
- 4.The regression coefficient value for the community participation variable was obtained at 0.112. This means that for every increase in community participation by 1 unit, village fund management will increase by 0.112 and vice versa, assuming other variables remain constant.
- 5.Standard error (e) is a random variable and has a probability distribution that represents all factors that have an influence on village fund management but are not included in the equation.

Hypothesis testing

To help discuss the results of the analysis of the regression equation that has been formulated, it is necessary to carry out several tests as follows:

Partial Test (t Test)

The t-statistic test shows how well the influence of product quality and distribution can be traced independently to explain purchasing decisions. The significance level used is 0.05 . Based on Table 17, the following is a discussion of the results of each variable.

- 1.Accountability. The calculated t value was 4.318 with a significance of 0.000. Thus, it is known that t count (4.318) > t table (1.988) or significance (0.000) < 0.05 . This means that accountability has a significant effect on the management of village funds .
- 2.Transparency. The calculated t value was 6.836 with a significance of 0.000. Thus, it is known that t count (6.836) > t table (1.988) or significance (0.000) < 0.05 . This means that transparency has a significant effect on the management of village funds .
- 3.Society participation. The calculated t value was 3.094 with a significance of 0.003. Thus, it is known that t count (3.094) > t table (1.988) or significance (0.003) < 0.05 . This means that community participation has a significant influence on the management of village funds

Test Anova (F Test)

The F test is intended to find out whether overall the independent variables will be statistically significant in influencing the dependent variable. The results of simultaneous regression calculations are obtained as follows:

Table 18. Anova Test (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	823,152	3	274,384	106,625	,000 ^b
	Residual	223,881	87	2,573		
	Total	1047,033	90			
a. Dependent Variable: Village Fund Management						
b. Predictors: (Constant), Community Participation, Transparency, Accountability						

Source: Primary data processed

Thus, the results obtained are F count (106.625) > F table (2.709) or significance (0.000) < alpha (0.05). Thus, it can be interpreted that accountability, transparency and community participation together have a significant influence on the management of village funds.

Coefficient Determination (R Square)

The coefficient of determination (R²) basically measures how well del explains variations in the dependent variable.

Table 19. Coefficient Test Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,887 ^a	,786	,779	1.60417
a. Predictors: (Constant), Community Participation, Transparency, Accountability				
b. Dependent Variable: Village Fund Management				

Source: Primary data processed

From the table above, the Adjusted R ² value is 0.779 or 77.9%. This means that 77.9% of village fund management is influenced by accountability, transparency and community participation.

Discussion

The Influence of Accountability Variables on Village Fund Management

Based on the research that has been carried out, the price variable coefficient value is (0.301) and t count (4.318) > t table (1.988) or significance (0.000) < 0.05 . This means that accountability has a significant effect on the management of village funds . This research is in line with research conducted by Ardiyanti, R (2019) stating that accountability has a positive and significant effect on village financial management. From this explanation, it can be concluded that to achieve good and appropriate management of village funds , accountability is very necessary so that government officials can be accountable for their work properly and correctly, this is proven by the distribution of questionnaires which state that accountability is very important in implementing financial management.

Transparency Variables on Village Fund Management

Based on research that has been carried out, the price variable coefficient value is (0.245) and (6.836) > t table (1.988) or significance (0.000) < 0.05 . This means that transparency has a significant effect on the management of village funds . This research is in line with research conducted by Putra (2018) stating that transparency has a positive and significant effect on village financial management. From this explanation, it can be concluded that good village fund management has been achieved . Transparency is very necessary to see government performance openly. Whether the work that has been carried out is in accordance with the policy, the process of making and implementing it, as well as the results achieved.

Community Participation Variables on Village Fund Management

Based on research that has been carried out, the coefficient value for the price variable is (0.112) and it is known that t count (3.094) > t table (1.988) or significance (0.003) < 0.05 . This means that community participation has a significant influence on the management of village funds . This research is in line with research conducted by Rizky (2017) stating that community participation has a positive and significant effect on village financial management. From this explanation it can be concluded that village fund management can be strengthened through increasing community participation. Community participation in the process of identifying problems and potential that exist in the community, selecting and making decisions about alternative solutions to deal with problems, implementing efforts to overcome problems, and community involvement in the process of evaluating changes that occur are very necessary to improve village development appropriately.

The Influence of Accountability , Transparency and Community Participation Variables Influences Village Fund Management

Based on the research that has been carried out, the results obtained are F count (106.625) > F table (2.709) or significance (0.000) < alpha (0.05) . Thus, it can be interpreted that accountability, transparency and community participation together have a significant influence on the management of village funds.

CONCLUSION

The conclusions that can be obtained from this research are as follows Based on the research results, it shows that the variables of accountability, transparency and community participation have a significant effect on village fund management (Case Study of Cubadak Air Utara Village). Based on the research results, discussion and

conclusions obtained, suggestions that can be given are that future researchers should use other measuring instruments to measure the independent and dependent variables, as well as add other variables that were not examined in this research.

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