

## Accountability of Village Financial Management in Thematic Tourism Villages

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### ABSTRACT

This study aims to determine the influence of the role of village officials, village apparatus competence, community participation, and information technology on village financial management accountability. The method for determining the sample is proportional stratified random sampling and data collection using a questionnaire. This study shows that community participation and information technology have a significant effect on village financial management accountability. This study shows that the better community participation and information technology are, the better the accountability of village financial management. Meanwhile, the role and competence of village officials do not affect the accountability of village financial management. The competence of village officials in this study is still inadequate and still requires regular assistance and training for accountability in village financial management.

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## **INTRODUCTION**

Independent villages are currently an important issue because in Law No. 6 of 2014 on Villages there is a policy from the central government that every village will receive village funds from the APBN, Provincial APBD and Regency APBD. These funds are used to finance village development and form Village Owned Enterprises (BUMDes) which can improve the welfare of rural communities. In the effort to develop tourism based on local wisdom in Munte Sub-District, the role of the village government is very important, especially when the development of local-based tourism is integrated with the development of Village-Owned Enterprises as a form of effort to improve the welfare of the village community in Munte Sub-District. The tourism village is one of the potential development villages using village funds. The development of tourist villages can accelerate village growth and accelerate economic, social, cultural and environmental growth. Thematic tourism villages are tourist destinations through empowering local communities and can stimulate tourism potential and development in the region. Self-help groups and community initiatives seek to increase understanding of tourism in their social activities, adapt to the role and participation of the community in tourism development in their area, increase the value of tourism, and empower tourism for the welfare of the community. This area mapping is intended to identify the characteristics of village potentials that can be used as tourism potential or attractions.

Regional zoning improves public facilities, residential spatial planning, environmental spatial planning, places of worship, as well as increasing access and entrance to tourist villages. The creation of a tourist village to empower rural communities to play a direct role as actors in tackling the tourism potential that exists in the area and also have a high awareness of opportunities and preparedness to capture the benefits that can be developed from tourism activities to improve the welfare and economy of rural communities. At this time, the concept of a tourist village has been developed in many tourist areas in Indonesia, including North Sumatra. Munte Sub-District consists of 22 villages, now actively working to develop village potential by building ecotourism villages and agro-tourism villages.

Several thematic tourist village destinations have been opened in Munte District, Karo Regency which are no less interesting than Lake Toba, such as tourist villages that offer beautiful panoramic hills and cool breezes namely Puncak Pelangkah Gading in Kutambaru Village, Puncak Menara Api in Gunung Saribu Village, also Lau Macem in Buluh Naman Village. In addition, other villages will develop their own area potential, such as the water tours in the Barung Kersap village and Biak Nampe village, religious thematic tourism in Guru Benua village. But access to these tourist villages is still less than adequate and offroad vehicles are more suitable for reaching the village. Good village financial management is needed in developing a tourism village business. Village development uses village funds, so accountable village financial management is very necessary. The village financial management cycle is implementation planning, administration, reporting, and accountability.

Village finance management activities can be executed well when they are supported by competent and quality village resources, adequate community supervision and systems and financial procedures.

According to Halim (2014:83) an accountability understanding is an obligation to render an account or answer and describe the performance and actions of a person/corporation or the leadership of an organization to those who have the right or ability to ask for information or accountability. Accountability for village financial management indicates that village implements as public officials have acted properly, ethically, and are responsible for village finance management. Based on the principles of accountability, village governments are obligated to account for and report on the management of the village's finances in an orderly way, both to the community and to the governmental authorities above, according to the statute. This aims to minimize the fraud and also to increase the trust the people in the people of their village.

The village officials is one of the important institutions in the village government because the village apparatus assists the task of the village head in carrying out his government functions. Village officials play a role in village financial management so that the quality of village financial management itself will become more accountable and transparent. This description harmonizes with research done by Indrianasari (2017) that variables of the role of village devices have a positive influence on accountability to village funds. Community participation, namely the reliability of the village government, creates opportunities for all components of the community to be involved and participate in the village development process. This concurs with the principle of autonomy that places a lot of emphasis on the role of people. Dwi Sapartiningis (2018) states that competence of human resources, the use of information technology, the participation of budgets and surveillance affect accountability of village funds and research conducted by Siti Umaira (2019) that community participation, the competence of human resources, and supervision affect village accountability.

To support good village financial management, information technology is needed, and BPKP has created an application for large enough village cash management activities to improve the quality of village governance. The application named is the village financial system application (sisdes), is prepared anticipation of Law No. 6 of 2014 on Villages.

Based on previous studies and interviews with several previous village officials, researchers are focusing on the role of village sets, village competence tools, community participation and information technology as factors affecting village financial management accountability - the village in karo district munte district. The difference between this study and other research is where the research and the research variable used.

## LITERATURE REVIEW

Sutardjo Kartohadikusumo (1953) defined the village as a legal entity in which a community resides which has the power to govern itself. The village's

income source comes from the original income of the village consists of efforts, assets, swadaya and participation, cooperation, and other rural revenues; Revenue budget allocations and state expenditures; Part of county tax and county retribution; The allocation of village funds that are part of the regency fund that receives district/city; Financial aid from the income and state budget and income and district/city budget; Unauthorized grants and contributions from a third parties; And other legitimate village income.

A tourism village is a tourist destination with the empowerment of local communities, so that it can increase the potential and development of tourism in the region. Village communities seek to increase tourism potential or tourist attraction in their area. All activities carried out by the community in tourist villages have the aim of improving the economic welfare of the community by empowering the village's potential and assets. Regional mapping is carried out to find out the potential possessed by villages that are tourist attractions.

Village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations (Yabbar & Hamzah, 2015). The village set is expected to be able to understand the rules in village laws in order to minimize the possible mistakes, such as the failure to perform the task that a village must do.

Accountability is an obligation to report and be responsible for the success or failure of implementing the organization's mission in achieving predetermined results, through the media of accountability that is carried out regularly (Mardismo, 2015 in Fauzani, et al, 2018).

### **Role of Village Officials**

According to the Regulation of the Minister of Home Affairs Number 83 of 2015 concerning the Appointment and Dismissal of Village Apparatus, Village apparatus is an element of staff who assists the village head in policy formulation and coordination which is accommodated in the Village secretary, and elements that support the duties of the Village Head in implementing policies that are accommodated in the form of technical implementation and territorial element. The proposed hypothesis is as follows:

H1: Role of Village Officials has a positive influence on the accountability of village financial management.

### **Competence of Village Officials**

Pandey et al (2015) stated that work competence defined as all the characteristics and abilities knowledge and skills possessed by a person (village government officials) and obtained or studied through the process of education, training, and experience so that the person concerned is able to carry out the task and work very successfully. The proposed hypothesis is as follows:

H2: Competence of Village Officials has a positive influence on the accountability of village financial management.

### **Community Participation**

According to Fasli Djalal (2001) participation is when decision makers suggest groups or the general public to get involved in the form of submitting suggestions and opinions, goods, skills, materials and services. Village community participation is the community's contribution to rural development, both at the planning stage, at the decision-making stage, at the implementation stage, and at the village development program assessment stage (Marzuki, 2004). The participation of the village community is the amount of village income allocation to the program and the type of village expenditure based on the real needs of the community is expected to be in accordance with the needs and capabilities of the village. In relation to village funds, community participation is needed in order to realize prosperity and be involved in supervising the management of village funds to prevent misuse of these funds. The proposed hypothesis is as follows:

H3: Community Participation has a positive influence on the accountability of village financial management.

### **Information Technology**

Information technology plays an important role in improving services in the public sector (Rahadi, 2007). Information technology is useful in processing data that can be used to plan development, support decision making, facilitate the planning process, and monitor and evaluate development results (Mayowan, 2017). The proposed hypothesis is as follows:

H4: Information technology has a positive influence on the accountability of village financial management.

## **METHODOLOGY**

This study is basic research and using quantitative approach. The population in this study was village officials in 22 villages in sub district Munte, Karo Regency. Census sampling was used and found 49 respondents included of:

- a. Village Head (Kades).
- b. Village Secretary (Sekdes).
- c. Village Treasurer.
- d. Village Consultative Agency (BPD).

The data were collected and analyzed using regression analysis, includes of assumption classical test. The proposed hypotheses were tested using t-test.

**RESEARCH RESULT**

Table 1. Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Senior High School	32	65.3	65.3	65.3
	DIPLOMA	8	16.3	16.3	81.6
	Bachelor	9	18.4	18.4	100.0
	Total	49	100.0	100.0	

Source : Data Processing

Based on Table 1 that 65,3% education of respondents is Senior High School, 16,3% Diploma and 18,4% Bachelor. The results of the reliability test show that the value of Cronbach's alpha for the role of village apparatus (X1) is 0.872, village apparatus competence instrument (X2) is 0.934, community participation instrument (X3) is 0.952, information technology instrument (X4) is 0.839

Table 2. Multicollinearity Test

Latent Variabels	Tolerance	VIF
Role of Village Officials	0,762	1,312
Competence of Village Officials	0,528	1,893
Community Participation	0,522	1,915
Information Technology	0,932	1,073

Source : Data Processing

Table 3. t Test

Latent Variabels	t	sig
Role of Village Officials	1,480	0,146
Competence of Village Officials	-1,116	0,270
Community Participation	2,841	0,007
Information Technology	4,272	0,000

Source : Data Processing

Table 4. Realibility Test

Latent Variabels	Cronbach's Alpha	Reliability
Role of Village Officials	0,872	Reliable
Competence of Village Officials	0,934	Reliable
Community Participation	0,952	Reliable
Information Technology	0,839	Reliable
Village Financial Management	0,751	Reliable

Source : Data Processing

**DISCUSSION**

The results of the multicollinearity test resulted in a tolerance value for the variable for the role of village officials (X1) of 0.762, the variable of village apparatus' competence (X2) of 0.528, community participation variable (X3) of 0.522, information technology variable (X4) of 0.932. Furthermore, the tolerance value of each variable is more than 0.1 and the VIF value is less than 10, so

it can be concluded that in the regression model there is no symptom of multicollinearity. The correlation coefficient (R) has a value of 0.456 which indicates that the degree of relationship (correlation) between the independent variable and the dependent variable is 45.6%.

### **Role of Village Apparatus (X1)**

Based on the results of the calculation of the financial management variable, it shows that the t count of 1.480 has a value that is smaller than the t table of 2.015 (df = 44) and a significant value with  $\alpha = 0.05$  the variable role of village officials has a significant value of 0.146 greater than  $\alpha = 0.05$  so that partially the financial management variable does not affect the accountability of village financial management.

### **Village Apparatus Competence (X2)**

Based on the results of the calculation of the competency variable for village officials, it shows that the t count - 1.116 has a value smaller than the t table 2.015 (df = 44) and a significant value with  $\alpha = 0.05$  the variable quality of human resources has a significant value of 0.270 greater than  $\alpha = 0.05$  so that partially the village apparatus competency variable has no significant effect on village financial accountability.

### **Community Participation (X3)**

Based on the results of the calculation of the monitoring variable, it shows that the t count is 2.841 which has a value greater than the t table of 2.015 (df = 44) and a significant value with  $\alpha = 0.05$ , the community participation variable has a significant value of 0.07 which is smaller than  $\alpha = 0.05$  so that partially the community participation variable has a positive and significant effect on village financial management accountability. The positive effect shows that the increasing community participation by 1 unit will further increase village financial accountability by 2.841.

### **Information Technology (X4)**

Based on the results of the calculation of the information technology variable, it shows that the t count is 4.272 which has a value greater than the t table of 2.015 (df = 44) and a significant value with  $\alpha = 0.05$  the information technology variable has a significant value of 0.000 which is smaller than  $\alpha = 0.05$ . so that partially the information technology variable has a significant effect on village financial accountability.

## **CONCLUSIONS AND RECOMMENDATIONS**

Simultaneously, the role of village officials, competence of village officials, community participation and information technology have a positive and significant impact on Accountability of Village Financial Management in Munte District, Karo Regency. Partially, community participation and information technology have a significant and significant effect on Accountability of Village Financial Management, while the role of village officials, competence

of village officials does not affect Accountability of Village Financial Management in Munte District, Karo Regency.

The inaccuracy of the Village Apparaturs causes the role of the Village Apparaturs to have no effect on Accountability of Village Financial Management in Munte District, Karo Regency. As happened in Nageri Village, Munte District, where the village head had a dispute with the Village Consultative Agency (<https://www.limakoma.com/2021/03/sepakat-kades-dan-bpd-nageri-selesaikan.html>) which causes the APBDes not to be signed by Village Head. Village officials should cooperate with each other in developing the village.

Competence of village officials does not affect Accountability of Village Financial Management, as we can see at Table 1 about education, that most of Village Officials in Munte Sub-District just finished high school. Munte Sub-District officials often help village Siskeudes applications. Village officials in Munte Subdistrict, Karo Regency are expected to continue to improve their understanding and knowledge of financial management, participate in socialization, obtain information from anywhere and follow technical guidance on village financial management, so that they can manage village finances well from the planning stage to the accountability stage. in accordance with applicable regulations and standards. The independent variables studied are only the role of village officials, competence of village officials, community participation and information technology.

Based on the limitations of this study, suggestions needed for further researchers: Help filling out the questionnaire by respondents even though they have to apply strict and precise health protocols. Next further research expands research by variables related to on accountability of village financial management such as payment and tax reporting by the village treasurer, effectiveness of BUMDes.

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