

The Effect of Locus of Control, Prosocial Behavior, Village Apparatus Competence, and Community Participation on Accountability of Village Fund Management

I Putu Riandita¹, I Wayan Pradnyantha Wirasedana²

^{1,2}Udayana University

^{1,2}Faculty of Economics and Business, Bali, Indonesia

Abstract: The large amount of village funds channeled by the central government and the frequent cases of misappropriation of village funds have raised concerns about the ability of the village government to manage village funds optimally. The accountability of village fund management is a form of accountability of the village government in implementing village fund management so that it is in accordance with the mandate of statutory regulations. The purpose of this study was to determine the effect of locus of control, prosocial behavior, village apparatus competence, and community participation in the accountability of village fund management. This research was conducted in all villages in Payangan Sub-District, Gianyar Regency, Bali Province. Respondents involved in this study were 79 village apparatus who were determined using the census sample method. Data collection in this study was carried out using a questionnaire. The data analysis technique used in this study is multiple linear regression analysis assisted by the EvIEWS program version 10. The results of this study indicate that internal locus of control, prosocial behavior, and community participation have a positive and significant effect on the accountability of village fund management, while the competence of village apparatus does not have a significant effect on the accountability of village fund management.

Keywords: Accountability, Village Fund, Locus of Control, Prosocial Behavior, Competence, Community Participation.

I. INTRODUCTION

Village funds are transfer funds from the State Budget which are allocated to villages throughout Indonesia. According to Government Regulation Number 43 of 2014 and Permendagri Number 113 of 2014, village funds are allocated by the central government through the Regency Budget and used to finance the implementation of village governance, implementation of village development, community development, and community empowerment. Each village receives a different amount of village fund allocations according to the population, poverty rate, area size, and geographic difficulty level (BPKP, 2015).

According to the Indonesia Corruption Watch (ICW), 264 cases of village budget corruption were found throughout 2015 to 2018 with details in 2015 there were 22 cases of village budget corruption, in 2016 cases of village budget corruption increased by 48 cases, in 2017 the number increased again by 98 cases, and in 2018 96 cases of village budget corruption were found. The modes of corruption in the village budget include misuse of the budget, fictitious reports, embezzlement, budget inflation and bribery. Total state losses due to village budget corruption from 2015 to 2018 are estimated at Rp107.7 billion (Dharmastuti, 2019).

In 2019 ICW recorded 271 corruption cases that occurred in Indonesia, which were dominated by village fund corruption, totaling 46 cases. The corruption case of village funds that occurred in 2019 resulted in the state experiencing losses

estimated at Rp32.3 billion (Jufriansyah, 2020). In the 2020 fiscal year up to semester 1, 44 cases of village budget corruption were found, which in total caused state losses of Rp16.6 billion (ICW, 2020). If the total state losses from corruption cases of village funds are accumulated from 2015 to semester 1 of the 2020 fiscal year, it reaches Rp156.6 billion. The phenomenon of misappropriation of the village fund budget needs to be a serious note for the government. Transparency and accountability of village financial management needs to be strengthened in such a way that these cases can be minimized.

According to Julia and Gayatri (2019) human resources have an important role in carrying out the operations of an organization and determining the quality of the organization itself. Human resources are one of the important factors in realizing accountability in village financial management by the village government. The human resources referred to are the village apparatus. The village apparatus is the party directly involved in various matters relating to the management of village funds. The competence of qualified village officials in village governance can help realize good village fund management. The competence of village officials is very much needed in developing various aspects that can be achieved through intelligence, knowledge, skills, and of course the behavior of village officials to encourage optimization of village development and in the scope of village financial management (Anto and Amir, 2017). With the professionalism and competence of village leaders in village financial management, it is hoped that the various programs that have been designed by the village government can be well realized so that economic and social goals can be achieved (Marsita and Darmayanti, 2019). In addition, accountability in managing village funds is expected to be realized through the competencies of village officials. In realizing accountability for the management of village funds, competent village officials are needed to carry out their respective functions and roles. This is supported by research from Mahayani (2017) which found that human resource competencies have a positive effect on the accountability of village fund management. Research by Julia and Gayatri (2019) and Pramayoga and Ramantha (2020) also found that competence has a positive effect on the accountability of village fund management. Apart from competence, the center of self-control that is owned by each village apparatus can affect the performance of the village government.

Locus of control is an individual's perception of events experienced by factors within or beyond his control (Yuli and Mimba, 2018). Locus of control can be classified into internal locus of control and external locus of control. Individuals who have an internal locus of control are people who believe that decisions and actions taken will affect events and achievements in life, while individuals with external locus of control are people who have the belief that environmental factors that are beyond one's control affect events and achievements. someone (Lee, 2013). Internal locus of control tends to provide positive control compared to external locus of control. This also applies to village government. Village government officials as individuals who carry out their respective functions and roles are required to be able to carry out their authority responsibly. In every decision making, someone with an internal locus of control tends to act on the basis of their roles and responsibilities (Putri and Rasmini, 2019). Through their roles and responsibilities, village officials are expected to be able to realize accountability in the management of village funds. In addition to the competence possessed and the self-control center, the social behavior of village officials can also affect the performance of the village government.

The dedication of the village apparatus in carrying out the duties and responsibilities delegated to the welfare of the community reflects prosocial behavior. Individuals are said to show prosocial behavior when making sacrifices to provide assistance to others (Banuri and Keefer, 2016). One indication of someone behaving prosocial in an organization is reflected in their adherence to the policies and goals of the organization (Thomson and Niekerk, 2012). A person with prosocial behavior in an organization will tend to comply with the policies and procedures established in his place of work. The prosocial behavior of village officials in managing village funds includes the service of village officials in the implementation of village fund management which aims to support community welfare. Research conducted by Wadi et al (2020) found that prosocial behavior has a positive effect on the accountability of village financial management. Thus, the existence of prosocial behavior from village officials is expected to increase the accountability of village fund management. Apart from the role of the village apparatus, the role of the community also has a big role in the implementation of village governance, especially in the management of village funds.

Participation refers to community participation directly in the decision-making process in formal and informal mechanisms (Kulözü, 2014). The village government, which is the foremost government institution, will often face and involve the community in exercising its authority (Surya and Wirama 2020). Community involvement in the implementation of village governance is an indication of community participation in the scope of village governance. Community participation is needed to support the successful implementation of village development.

Agus and Rasmini (2019) state that the success of village development programs and rural community development including accountability for village fund management is also influenced by community participation factors. Community participation is urgently needed in managing village funds, both through channeled aspirations and the role of the community in supervising the management of village funds so that they are in accordance with the mandate of laws and regulations. Through community participation in overseeing the management of village funds, it is hoped that it can help create accountability in the management of village funds. This statement is in accordance with research from Mahayani (2017) which found that community participation has a positive effect on the accountability of village fund management. Desi and Sujana's research (2019), Julia and Gayatri (2019), and Yoga and Rasmini's research (2019) also found that community participation has a positive effect on the accountability of village fund management. Thus, community participation has an important contribution in controlling the implementation of village fund management to comply with applicable regulations.

The selection of Payangan Sub-District as the location of this research is based on several reasons. The first reason, Payangan Sub-District which consists of 9 official villages is the largest sub-district in Gianyar Regency with a geographical area of 75.88 km² (BPS, 2020). The second reason is that one of the villages in Payangan Sub-District, Melinggih Village, won the award as the best village in Gianyar Regency in 2019. This achievement brought Melinggih Village to represent Gianyar Regency in the 2019 provincial-level village competition (Lazuardi and Yakub, 2019). These achievements are inseparable from the success of Melinggih Village in implementing various aspects of community life, village development and well-implemented village financial management. The third reason is that Payangan Sub-District is one of the sub-districts that receives the largest village funds in Gianyar Regency. In the 2019 fiscal year, Payangan Sub-District became the third largest sub-district receiving village funds in Gianyar Regency. In that fiscal year, villages in Payangan Sub-District received an overall village fund distribution of Rp8,639,216,000.00, while in the 2020 fiscal year the amount increased to Rp9,219,899,000.00. The village funds are distributed to 9 villages with different nominal values for each village. Details of the distribution of village funds in Payangan Sub-District in the 2019 budget year and 2020 fiscal year can be seen in table 1.

TABLE 1 VILLAGE FUNDS IN PAYANGAN SUB-DISTRICT IN 2019 AND 2020 (RUPIAH)

No	Village Name	Village Fund in 2019	Village Fund in 2020
1	Bresela	957.087.000	973.063.000
2	Buahan	852.227.000	875.007.000
3	Buahan Kaja	1.023.256.000	1.052.552.000
4	Bukian	1.122.221.000	1.160.847.000
5	Kelusa	853.462.000	995.626.000
6	Kerta	1.171.885.000	1.360.321.000
7	Melinggih	816.922.000	810.827.000
8	Melinggih Kelod	801.553.000	776.759.000
9	Puhu	1.040.603.000	1.214.897.000
Total		8.639.216.000	9.219.899.000

Source: *Kemendesa, 2020*

The reason for selecting regions with achievements, especially in the implementation of village fund management as research locations, is because accountability is considered capable of being reflected in regions that have achieved village fund management achievements. These areas are also expected to become role models for other regions in the implementation of village fund management so that the implementation of village fund management can be free from various elements of fraud. In addition, the success of these regions in obtaining achievements in village fund management also raises questions about what factors cause these regions to be able to carry out village fund management properly and avoid various kinds of misuse of village budgets. This underlies the researchers interested in examining the factors that affect the accountability of village fund management in Payangan Sub-District. Empirically, this study examines the variables that are thought to affect the accountability of village fund management, especially in Payangan Sub-District. The difference between this study and previous studies lies in the use of the independent variable locus of control. In addition, the independent variable prosocial behavior is also rarely used in research related to accountability, especially in the management of village funds.

II. CONCEPTUAL MODEL AND HYPOTHESES

Role theory explains a person's behavior in the context of status, function, and social position in society (Mahayani, 2017). The village apparatus has a position as executor of the village government. The role that the village apparatus has in the implementation of village governance is influenced by the attributes attached to the village apparatus. Attribution theory explains the attributes in a person that interprets because their behavior is determined by a combination of internal forces, namely forces that come from within a person such as ability or effort and external forces, namely factors that come from outside of a person such as difficulties at work or luck (Lubis: 2009: 90). Individuals with internal strength who in behavioral research are also called internal locus of control are individuals who believe that something that happens to them is under their control, they tend to take part and take responsibility in every decision they make. In the context of village fund management, with the role and responsibilities that the village apparatus carries, it is hoped that the village apparatus will be able to realize accountability in the management of village funds.

Research by Santikawati and Bambang (2016) found that internal locus of control has a positive effect on performance. The results of this study are in line with the research of Artha and Astika (2018) and the research of Yuli and Mimba (2018) which also found that internal locus of control has a positive effect on performance. Putri and Rasmini's research (2019) found that internal locus of control has a positive effect on the prevention of fraud in village fund management, where fraud is an indicator of the inability of village apparatus to carry out their authority properly. Researchers suspect that with the high internal locus of control owned by the village apparatus, the village apparatus will be more stable in carrying out any responsibilities assigned to them. Village apparatus are expected to be able to improve performance, especially in realizing accountability for village fund management through their roles and responsibilities.

H₁: Internal locus of control has a positive effect on the accountability of village fund management

Role theory explains the assessment of social behavior that occurs in society (Mahayani, 2017). Social behavior becomes the actualization of a particular individual's role in a community group (Myer, 2002 in Mahayani, 2017). The role of village apparatus in the implementation of village governance cannot be separated from the social behavior of village apparatus. This is related to the nature of the village apparatus who are also social creatures. In the implementation of village governance, village apparatus must be able to work together with the people around them. Through good synergy between individuals in the village government, it will encourage the success of village governance. The existence of prosocial behavior in village government will help create synergy and good cooperation in village government. According to Brief and Motowildo (1986), prosocial organizational behavior is a behavior or action of organizational members against individuals, groups or organizations that have the goal of increasing the level of welfare of the individual, group or organization.

Prosocial behavior in the context of this research is the behavior of village apparatus who carry out services in managing village funds. The existence of prosocial behavior in managing village funds can cause village apparatus to prioritize their authority in managing village funds even though sacrifices are needed in the form of time, material, energy and so on. Mahayani's research (2017) found that prosocial behavior strengthened the influence of community participation on the accountability of village fund management, while research conducted by Wadi et al. (2020) found that prosocial behavior has a positive effect on accountability. Researchers suspect that the prosocial behavior of village apparatus in the implementation of village fund management will increase the sense of responsibility that village apparatus have in exercising their authority so that the accountability of village fund management can be improved.

H₂: Prosocial behavior has a positive effect on the accountability of village fund management

Compliance theory explains individual compliance with applicable regulations. The existence of regulations and guidelines for implementing village fund management indicates the need for compliance from parties involved in managing village funds (Mahayani, 2017). Village apparatus who have a strategic role and position in the implementation of village government should be able to carry out their obligations, especially in managing village funds so that they are in accordance with what has been mandated by laws and regulations. To support their role in village government, village apparatus are required to have competence in certain fields.

According to Santi and Sujana (2019) competence is an individual's ability to face certain situations in carrying out their responsibilities at work. The competence of village apparatus is one of the most important things that must be considered in the implementation of village governance. This is inseparable from the importance of understanding the village apparatus about the responsibilities they carry and understanding the applicable regulations. The realization of

accountability in the management of village funds cannot be separated from the strategic role that the village apparatus has. High competence of village apparatus will greatly determine the success of village fund management.

Research by Mahayani (2017) found that human resource competencies have a positive effect on the accountability of village fund management. Research by Julia and Gayatri (2019) also found that competence has a positive effect on the accountability of village fund management. These results are also in line with Pramayoga and Ramantha's (2020) which found that the competence of village apparatus has a positive effect on the accountability of village fund management. Researchers suspect that the high competence of village apparatus will affect the success of a village government. Through competent village apparatus, it is hoped that the accountable management of village funds will be realized.

H₃: The competence of village apparatus has a positive effect on the accountability of village fund management

According to Julia and Gayatri (2019) in relation to the agency relationship described in agency theory, the community as the principal party has the right to be accountable for the management of village funds from the village government as the agent. The community has the right to participate in the process of village financial management, both in overseeing the planning, implementation, administration, and accountability of village financial management with certain limitations that have been regulated in statutory regulations. Community participation in village financial management is defined as community participation in the process of determining government policies and budgets as a form of control over the village government (Julia and Gayatri, 2019). The existence of community participation will help carry out various programs that have been designed by the village government.

Research conducted by Mahayani (2017) found that community participation has a positive effect on the accountability of village fund management. These results are in line with research by Desi and Sujana (2019), Julia and Gayatri (2019), as well as research by Yoga and Rasmini (2019) which found community participation has a positive effect on the accountability of village fund management. Researchers suspect that community involvement in the management of village funds will affect the success of village governments in realizing accountability for village fund management.

H₄: Community participation has a positive effect on the accountability of village fund management

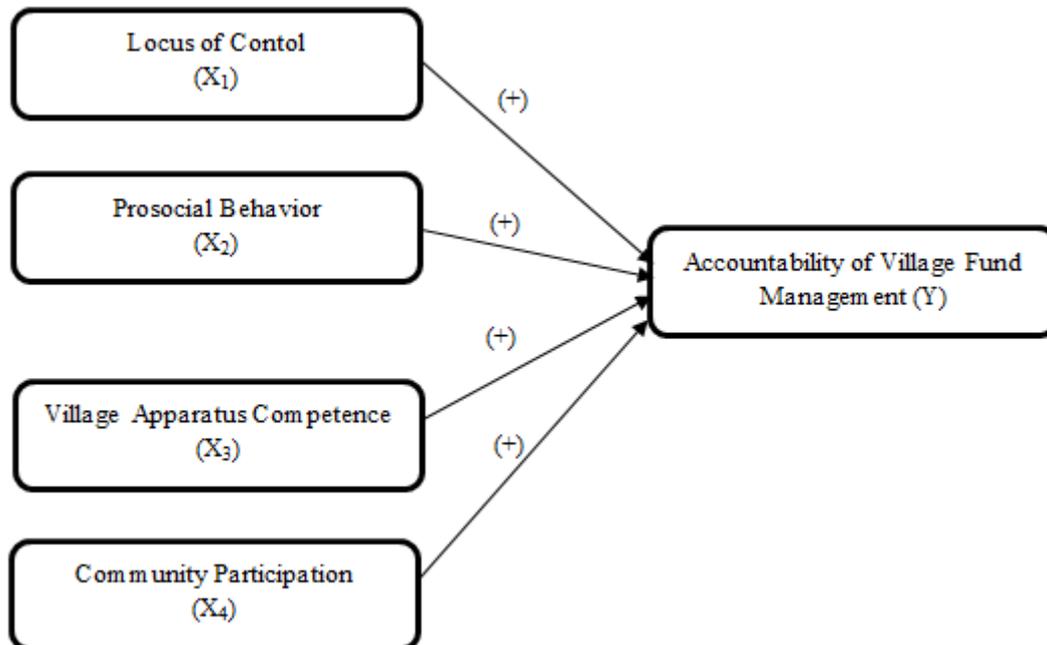


Figure 1: Conceptual Model

III. RESEARCH METHODS

Researchers used a quantitative approach with a causal associative form in this study. The location of this research is in Payangan Sub-District, Gianyar Regency, Bali Province. The reason the researchers chose the Payangan Sub-District in this study was because a phenomenon was found related to the management of village funds in the sub-district. The population in this study were village apparatus who served in the government of each village in Payangan Sub-District,

Gianyar Regency, Bali Province. Village apparatus who are the population in this study include the village head as the Village Financial Management Power Holder (PKPKD), the head of the Village Consultative (BPD), and the Village Financial Management Implementing element (PPKD) which consists of the village secretary, finance officer, planning officer, Head of Administration and General Affairs, Head of Government, Head of Welfare and Services. Considering that the number of villages in Payangan Sub-District is 9 villages, the population of this study is 81 village apparatus obtained by multiplying the number of villages (9 villages) by the number of village apparatus determined by the researcher as respondents in each village (9 people). The sample in this study was determined using a non-probability sampling method with census sampling. The determination of all members of the population as a sample (saturated sample) is based on the relatively small population of less than 100, so that the sample in this study amounted to 81 respondents. The data collection method used in this research is the questionnaire method. The questionnaire used in this study used a four-point Likert scale. The data analysis technique used in this research is multiple linear regression analysis using the Eviews application version 10. Multiple linear regression analysis is a data analysis technique used to test the relationship of the independent variables which in this study includes locus of control (X_1), prosocial behavior (X_2), village apparatus competence (X_3), and community participation (X_4) with the dependent variable, namely accountability of village fund management (Y).

IV. RESULTS AND DISCUSSION

Researchers distributed questionnaires directly by coming to every village in Payangan District. Researchers sent 81 questionnaires to 9 villages in Payangan Sub-District, there were 79 (98 percent) questionnaires that were returned or had been filled in by respondents, while 2 questionnaires did not return. This means that of the 81 respondents assigned by the researcher, 79 respondents had participated while 2 respondents did not participate in this study. Thus the number of respondents determined by the researcher as the sample in this study were 79 respondents. The characteristics of respondents in this study were classified based on 4 special characteristics consisting of characteristics based on gender, age, latest education level, and the length of time the respondent held a certain position in the village office where the respondent worked. The characteristics of the respondents are presented in Table 2 as follows.

TABLE 2 RESPONDENT CHARACTERISTIC

No	Respondent Characteristic	Total	Percentage (%)
1	Based on Gender		
	Male	59	75
	Female	20	25
	Total	79	100
2	Based on Age		
	<20 years old	0	0
	20-25 years old	2	3
	>25-50 years old	37	47
	>50 years old	40	51
	Total	79	100
3	Based on Education		
	Junior High School	0	0
	Senior High School	51	65
	Diploma 1	5	6
	Diploma 2	1	1
	Diploma 3	3	4
	Diploma 4	0	0
	Bachelor	17	22
	Master	2	3
	Doctor	0	0
	Total	79	100

4 Based on Length of Work Tenure			
<1 year	0	0	
1-5 years	52	66	
>5-10 years	9	11	
>10 years	18	23	
Total	79	100	

Source: Primary data processed, 2021

Based on table 2, it can be explained that the number of respondents in this study who were classified by gender was dominated by male respondents, namely 59 people (75 percent), while female respondents were 20 people (20 percent). In this study classified into 4 age intervals. At the age interval of 20-25 years there were 2 respondents (3 percent), at intervals above 25-50 years there were 37 respondents (47 percent), while at intervals above 50 years there were 40 respondents (51 percent). This shows that the respondents in this study were dominated by respondents with the age classification above 25 years. There were 51 respondents (65 percent) with the latest education from Senior High School, 5 respondents (6 percent) with the latest Diploma 1 education (D1), 1 respondent (1 percent) with the latest education Diploma 2 (D2), 3 respondents (4 percent) with the latest education Diploma 3 (D3), 17 respondents (22 percent) with the latest education as Bachelor (S1), and 2 respondents (3 percent) with the latest education Master (S2) out of 79 the respondents in this study. This shows that the respondents in this study were dominated by respondents with the latest high school education classification. Characteristics of respondents based on the length of their tenure are classified into 4 intervals. There were no respondents who held positions for less than 1 year, there were 52 respondents (66 percent) who held their positions within a period of 1 to 5 years, 9 respondents (11 percent) held their positions within a span of more than 5 years and less than 10 years, and there were 18 respondents (23 percent) who held their positions in a span of more than 10 years. This shows that the respondents in this study were dominated by respondents who held their positions within the time span of 1 to 5 years, namely as many as 52 people (66 percent).

TABLE 3: RESULTS OF MULTIPLE LINEAR REGRESSION ANALYSIS

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-1,060611	2,164108	-0,490092	0,6255
X1_LOC	0,153912	0,073062	2,106595	0,0385
X2_PB	0,180611	0,077139	2,341356	0,0219
X3_KAD	0,065370	0,077391	0,844662	0,4010
X4_PM	0,799959	0,107695	7,428041	0,0000
<i>R-squared</i>	0,747748	<i>Mean dependent var</i>		26,81013
<i>Adjusted R-squared</i>	0,734112	<i>S.D. dependent var</i>		3,072108
<i>S.E. of regression</i>	1,584111	<i>Akaike info criterion</i>		3,819123
<i>Sum squared resid</i>	185,6961	<i>Schwarz criterion</i>		3,969088
<i>Log likelihood</i>	-145,8553	<i>Hannan-Quinn criter.</i>		3,879203
<i>F-statistic</i>	54,83925	<i>Durbin-Watson stat</i>		2,252264
<i>Prob(F-statistic)</i>	0,000000			

Source: Primary data processed, 2021

Based on the results of the multiple linear analysis presented in table 3, the regression equation in this study is presented as follows: $Y = -1,060611 + 0,153912 X_1 + 0,180611 X_2 + 0,065370 X_3 + 0,799959 X_4$

The Effect of Internal Locus of Control on Accountability of Village Fund Management (X₁)

The first hypothesis (H₁) proposed by the researcher is that internal locus of control has a positive effect on the accountability of village fund management. Based on the results of the hypothesis test conducted, it can be explained that in this study partially internal locus of control has a positive and significant effect on the accountability of village fund management. The results of this study are in accordance with the roles and attributes of village apparatus, especially in the management of village funds which can be explained through the role theory and attribution theory that supports this research.

The realization of accountability for the management of village funds is inseparable from the role of village apparatus who will significantly influence every action taken by the local village government. Taking these actions or decisions cannot be separated from the attributes inherent in the village apparatus. The attribute in question is how the village apparatus interpret the decisions made whether it tends to be based on internal strength (internal locus of control) or tends to be taken based on external forces (external locus of control) that are beyond their control. In the theory of attribution, it is also explained that individuals with internal locus of control are individuals who believe that something that happens to them is under their control, so they tend to take part and take responsibility in every decision taken. The findings of this study suggest that internal locus of control has a positive and significant effect on the accountability of village fund management, in line with role and attribution theory. In accordance with the position of the village apparatus and the tendency of the village apparatus to take on roles and responsibilities based on the internal control inherent in them, it will encourage the realization of accountability in the management of village funds.

The results of this study are in line with the findings of Santikawati and Bambang (2016) who found that internal locus of control has a positive effect on performance. The results of this study are also in line with Artha and Astika's research (2018) and Yuli and Mimba's (2018) research which found internal locus of control has a positive effect on performance, and is also supported by research results from Putri and Rasmini (2019) to find internal locus of control. has a positive effect on fraud prevention in the management of village funds.

The Effect of Prosocial Behavior on Accountability of Village Fund Management (X₂)

Based on the results of testing the first hypothesis presented in table 3, it can be explained that prosocial behavior has a t-statistic value of 2.341356 and a probability smaller than 0.05 so that H₂ is accepted. This shows that partially prosocial behavior has a positive and significant effect on the accountability of village fund management.

The second hypothesis (H₂) proposed by the researcher is that prosocial behavior has a positive effect on the accountability of village fund management. Based on the results of the hypothesis testing conducted, it can be explained that in this study prosocial behavior partially has a positive and significant effect on the accountability of village fund management. The results of this study are in accordance with the role theory which explains the assessment of social behavior that occurs in society (Mahayani, 2017). Social behavior becomes the actualization of a particular individual's role in a community group (Myer, 2002 in Mahayani, 2017).

The realization of accountability for village fund management cannot be separated from the role of individuals involved in managing village funds. Prosocial behavior, which is one of the actualizations of the role of village apparatus, has a strategic role in realizing the accountability of village fund management considering that in essence every village apparatus is a social creature who needs the assistance of others in carrying out their work. This underlies the importance of social values that need to be implemented by village apparatus in carrying out their work. Through the implementation of prosocial behavior in village government, it will be able to increase the synergy that is built in the village government which can then encourage performance optimization of the village government itself. In addition, prosocial behavior reflects the sincerity of the village apparatus in exercising their authority and devoting themselves to the common interest even though in its implementation it requires sacrifices in the form of time, material, energy, and so on. Accountability in the management of village funds will be realized if there is a good synergy between village apparatus in exercising their authority and there is a sincere sense of devotion from within the village apparatus which is the implementation of prosocial behavior.

The results of this study are in line with Mahayani's research (2017) which found that prosocial behavior strengthens the influence of community participation on the accountability of village fund management. This study is also in line with the findings of a study conducted by Wadi et al. (2020) found that prosocial behavior has a positive effect on accountability.

The Effect of Village Apparatus Competence on Accountability of Village Fund Management (X₃)

Based on the results of testing the first hypothesis presented in table 3, it can be explained that the competence of the village apparatus has a t-statistic value of 0.844662 and a probability greater than 0.05 so that H₃ is rejected. This shows that partially the competence of village apparatus does not have a significant effect on the accountability of village fund management.

The third hypothesis (H₃) proposed by the researcher is that the competence of village apparatus has a positive effect on the accountability of village fund management. Based on the results of the hypothesis testing carried out, it can be explained that in this study partially the competence of village apparatus did not have a significant effect on the

accountability of village fund management so that H_3 was rejected. Based on the questionnaire data obtained in this study, this is likely due to the lack of understanding and skills possessed by village apparatus in carrying out their duties, functions, and authority in managing village funds, especially regarding understanding of village financial reports and administering village financial management. This is supported by the results of a questionnaire which explains that the educational background of village apparatus in this study is dominated by village apparatus who took their last education at the high school level, which is 65 percent of the total sample.

The findings of this study are not in line with the compliance theory that explains individual compliance with applicable regulations. The existence of regulations and guidelines for implementing village fund management should indicate the need for compliance from parties involved in managing village funds (Mahayani, 2017). To support their role in village government, village apparatus are required to have competence in certain fields.

The village apparatus should be able to face certain situations in carrying out their work responsibilities through their competencies. The competence of village apparatus is an important thing that must be considered in the implementation of village governance. This is inseparable from the importance of understanding the village apparatus about the responsibilities they carry and understanding the applicable regulations. The results of this study found that partially the competence of village apparatus has no significant effect on the accountability of village fund management. This means that the high competence of village apparatus does not guarantee improving the performance of the village government, especially in the implementation of village fund management. The high competence of the village apparatus does not necessarily ensure that the village apparatus will comply with the applicable regulations regarding the authority they have, so that the competence of the village apparatus cannot guarantee the realization of accountability in the implementation of village fund management. This also indicates that there are other factors that have a more dominant influence on the realization of the accountability of village fund management compared to the competencies of village apparatus.

The results of the study are in line with the findings of the study of Luthfiani et al. (2020) who found that the competence of village apparatus had no effect on the accountability of village fund management. The results of this study are different from the results of research from Mahayani (2017) which found that human resource competence has a positive effect on the accountability of village fund management, research by Julia and Gayatri (2019), and Pramayoga and Ramantha (2020) who found competence has a positive effect on accountability of village fund management.

The Effect of Community Participation on the Accountability of Village Fund Management (X_4)

Based on the results of testing the first hypothesis presented in table 3, it can be explained that community participation has a t-statistic value of 7.428041 and a probability smaller than 0.05 so that H_4 is accepted. This shows that partially community participation has a positive and significant effect on the accountability of village fund management.

The fourth hypothesis (H_4) proposed by the researcher is that community participation has a positive effect on the accountability of village fund management. Based on the results of the hypothesis testing carried out, it can be explained that in this study partially community participation has a positive and significant effect on the accountability of village fund management. The results of this study are in line with agency theory which explains the principal-agent relationship.

The community as the principal party has the right to be accountable for the management of village funds from the village government as the agent. In addition, the community also has the right to participate in the process of managing village funds, both in overseeing the planning, implementation, administration, and accountability for village fund management with certain limitations that have been regulated in statutory regulations. The existence of community participation will help carry out various programs that have been designed by the village government. this will help the implementation of various programs determined by the village government in a more optimal manner. Through community participation in the management of village funds, it will promote transparency and accountability in the management of village funds.

The results of this study are in line with research from Mahayani (2017) which found that community participation has a positive effect on the accountability of village fund management. The results of this study are also in line with research by Desi and Sujana (2019), Julia and Gayatri (2019), as well as research by Yoga and Rasmini (2019) which found community participation has a positive effect on the accountability of village fund management.

V. CONCLUSION AND SUGGESTIONS

The results of this study can provide input, contribution of thoughts, material for consideration, and evaluation materials for the village government related to the factors that can influence the realization of accountability in the management of village funds, especially in Payangan Sub-District. The results of this study can provide insight and additional information

about the influence of locus of control, prosocial behavior, village apparatus competence, and community participation in village fund management accountability which is supported by agency theory, compliance theory, role theory, and attribution theory.

The researcher provides several suggestions related to factors that affect the accountability of village fund management, including the following: Village apparatus should have adequate knowledge and skills related to their functions, duties, and authority in managing village funds. Through the implementation of training related to the planning, implementation, administration, reporting and accountability of village fund management processes, it is hoped that village apparatus can work better in the future so that they can support more optimal village government performance. The village apparatus in charge of managing village finances and playing an important role in the administration of village finances should have adequate understanding and skills in compiling the financial reports needed by the village government or have an educational background in finance. The community is expected to increase awareness of their village through participation in various activities carried out by the local village government. For further research related to the accountability of village fund management, it is hoped that they will try to find other factors that affect the accountability of village fund management apart from the independent variables tested in this study. It is also hoped that the next research will be carried out in a different location to provide empirical evidence regarding the factors that can affect the accountability of village fund management. Future researchers can also try research with a qualitative approach so that more information can be obtained regarding the accountability of village fund management.

REFERENCES

- [1] Agus Suma Arta, I. M., & Rasmini, N. K. (2019). Pengaruh Kejelasan Sasaran Anggaran, Sistem Pelaporan dan Partisipasi Masyarakat Pada Akuntabilitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 26, 709. <https://doi.org/10.24843/eja.2019.v26.i01.p26>
- [2] Anto, R. P., & Amir, M. (2017). *Competence of Village Apparatus In Management of Village Funds in North Konawe Regency- Indonesia*. 19(11), 66–71. <https://doi.org/10.9790/487X-1911076671>
- [3] Artha Budi Susila, I. M., & Astika, I. B. P. (2018). Pengaruh Profesionalisme , Komitmen Organisasi , Locus Of Control dan Etika Profesi Pada Kinerja Auditor. *E-Jurnal Akuntansi*, 23, 1629. <https://doi.org/10.24843/EJA.2018.v23.i03.p01>
- [4] Banuri, S., & Keefer, P. (2016). Mellowing with tenure? Socialization increases prosocial behavior in public organizations. *Research in Experimental Economics*, 19, 127–140. <https://doi.org/10.1108/S0193-23062016000019004>
- [5] Badan Pusat Statistik. (2020). *Kabupaten Gianyar dalam Angka, Penyedia Data untuk Perencanaan Pembangunan*. BPS Kabupaten Gianyar. www.gianyarkab.bps.go.id
- [6] Badan Pengawasan Keuangan Dan Pembangunan. (2015). Petunjuk pelaksanaan bimbingan dan konsultasi pengelolaan keuangan desa. *Badan Pengawasan Keuangan Dan Pembangunan (BPKP)*, 1–119.
- [7] Brief, A. P., & Motowidlo, S. J. (1986). Prosocial Organizational Behaviors. *The Academy of Management Review*, 11(4), 710. <https://doi.org/10.2307/258391>
- [8] Desi Putri Utari, N. W., & Sujana, I. K. (2019). Implementasi Budaya THK dalam Pengaruh Komitmen OPD dan Partisipasi Masyarakat pada Akuntabilitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 28(3), 1715. <https://doi.org/10.24843/eja.2019.v28.i03.p06>
- [9] Dharmastuti, Hestiana. (2019). *ICW: Ada 252 Kasus Korupsi Anggaran Desa, Desa Fiktif Harus Diusut*. Downloaded from Detiknews website: <https://news.detik.com/berita/d-4786779/icw-ada-252-kasus-korupsi-anggaran-desa-desa-fiktif-harus-diusut>
- [10] Direktorat Jendral Perimbangan Keuangan. (2018). *Rincian Alokasi Transfer ke Daerah dan Dana Desa (TKDD) dalam APBN Tahun Anggaran 2019*. Downloaded from Direktorat Jendral Perimbangan Keuangan, Kementerian Keuangan website: <http://www.djpk.kemenkeu.go.id/?p=9370>
- [11] Direktorat Jendral Perimbangan Keuangan. (2019). *Rincian Alokasi Transfer ke Daerah dan Dana Desa (TKDD) dalam APBN Tahun Anggaran 2020*. Downloaded from Direktorat Jendral Perimbangan Keuangan, Kementerian Keuangan website: <http://www.djpk.kemenkeu.go.id/?p=13692>

- [12] Indonesia Corruption Watch. (2020). Tren Penindakan Kasus Korupsi. Downloaded from ICW website: <https://www.antikorupsi.org/id>.
- [13] Jufriansyah. (2020). *Dana Desa Dominasi Kasus Korupsi Sepanjang 2019*. Downloaded from Medcom.id. website: https://www.medcom.id/nasional/hukum/3NOGr7zN-dana-desa-dominasi_kasus-korupsi-sepanjang-2019
- [14] Julia Praba Dewi, N. K. A., & Gayatri, G. (2019). Faktor-Faktor Yang Berpengaruh Pada Akuntabilitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 26, 1269. <https://doi.org/10.24843/eja.2019.v26.i02.p16>
- [15] Kulözü, N. (2014). Different participant groups, different success definitions: An exploratory study in the case of “local government and NGO cooperation in a participatory democracy project.” *Bogazici Journal*, 28(1), 47–67. <https://doi.org/10.21773/boun.28.1.3>
- [16] Lazuardi, Adi & Yakub, Edy M.. (2019). *Desa Melinggih Ikuti Lomba Desa Tingkat Provinsi Wakili Gianyar*. Downloaded from Antarabali. website: <https://bali.antaraneews.com/berita/150426/desa-melinggih-ikuti-lomba-desa-tingkat-provinsi-wakili-gianyar>
- [17] Lee, H. W. (2013). Locus of control, socialization, and organizational identification. *Management Decision*, 51(5), 1047–1055. <https://doi.org/10.1108/MD-11-2012-0814>
- [18] Lubis, Arfan Ikhsan. (2009). *Akuntansi Keperilakuan*, Edisi 2. Jakarta: Salemba Empat.
- [19] Luthfiani, B. M, Asmony, T., & Herwanti, R. T. (2020). Analisis Faktor-Faktor yang Mempengaruhi Akuntabilitas Pengelolaan Dana Desadi Kabupaten Lombok Tengah. *E-Jurnal Akuntansi Universitas Udayana*, 30(7), 1886-1899. <https://doi.org/10.24843/EJA.2020.v30.i07.p20>
- [20] Mahayani, N. L. A. (2017). Prosocial Behavior Dan Persepsi Akuntabilitas Pengelolaan Dana Desa Dalam Konteks Budaya Tri Hita Karana. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 129. <https://doi.org/10.24843/jiab.2017.v12.i02.p07>
- [21] Marsita Dewi, L. A., & Damayanthi, I. G. A. E. (2019). Pemoderasi Pengaruh Kompetensi Aparatur Desa Dan Sistem Pengendalian Internal Pada Pencegahan Fraud. *E-Jurnal Akuntansi Universitas Udayana*, 26, 2375–2395.
- [22] Myers, D. G. (2010.). *Social Psychology*. McGraw-Hill.
- [23] Pramayoga, I. B., & Ramantha, I. W. (2020). Pengaruh Kejelasan Sasaran Anggaran, Kompetensi Aparatur Desa, dan Kepemimpinan Pada Akuntabilitas Pengelolaan Dana Desa di Kecamatan Gianyar. *E-Jurnal Akuntansi*, 30(1), 226. <https://doi.org/10.24843/EJA.2020.v30.i01.p17>
- [24] Putri Pramesti Dewi, N. K., & Rasmini, N. K. (2019). Pengaruh Kompetensi SDM dan Locus Of Control Pada Pencegahan Fraud dalam Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 29 (3), 1071. <https://doi.org/10.24843/eja.2019.v29.i03.p12>
- [25] Republik Indonesia. Peraturan Pemerintah Republik Indonesia Nomor 43 Tahun 2014 Tentang Peraturan Pelaksana Undang-Undang Nomor 6 Tahun 2014 Tentang Desa. (2014). Indonesia.
- [26] Republik Indonesia. Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2014 Tentang Dana Desa yang Bersumber dari Anggaran Pendapatan dan Belanja Negara. (2014). Indonesia.
- [27] Republik Indonesia. Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintahan. (2010). Indonesia.
- [28] Republik Indonesia. Peraturan Pemerintah Republik Indonesia Nomor 8 Tahun 2016 Tentang Perubahan Kedua Atas Peraturan Pemerintah Nomor 60 Tahun 2014 Tentang Dana Desa yang Bersumber dari Anggaran Pendapatan dan Belanja Negara. (2016). Indonesia.
- [29] Republik Indonesia. Undang-Undang Republik Indonesia Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah. (2014). Indonesia.
- [30] Republik Indonesia. Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa. (2014). Indonesia.
- [31] Santikawati, A. A. P., & Bambang, S. H. (2016). Kecerdasan Spiritual Sebagai Pemoderasi Pengaruh Locus of Control Internal dan Gaji Auditor Pada Kinerja Auditor. *E-Jurnal Akuntansi Universitas Udayana*, 16, 557–586.

- [32] Surya Adi Tama, P., & Wirama, D. G. (2020). Akuntabilitas Pemerintah Desa dalam Pengelolaan Alokasi Dana Desa. *E-Jurnal Akuntansi*, 30(1), 73. <https://doi.org/10.24843/EJA.2020.v30.i01.p06>
- [33] Thomson, K., & van Niekerk, J. (2012). Combating information security apathy by encouraging prosocial organisational behaviour. *Information Management & Computer Security*, 20(1), 39–46. <https://doi.org/10.1108/09685221211219191>
- [34] Wadi, I., Furkan, L. M., & Rifa'i, A. (2020). Pengaruh Norma Subyektif, Kinerja Aparatur, Kejelasan Sasaran Anggaran, Prosocial Behavior Terhadap Transparansi Dan Akuntabilitas. *E-Jurnal Akuntansi*, 30(1), 101. <https://doi.org/10.24843/EJA.2020.v30.i01.p08>
- [35] Yoga Darma Putra, I. M., & Rasmini, N. K. (2019). Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Pada Efektivitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 28, 132. <https://doi.org/10.24843/eja.2019.v28.i01.p06>
- [36] Yuli Sudiartini, N. L., & Mimba, N. P. S. H. (2018). Pengaruh Locus Of Control dan Budaya organisasi Berbasis Tri Hita Karana Pada Kinerja Badan Pengawas. *E-Jurnal Akuntansi Universitas Udayana. Fakultas Ekonomi dan Bisnis Universitas Udayana (Unud), Bali , Indonesia*. 22, 381–407.