

THE INFLUENCE OF THE QUALITY OF HUMAN RESOURCES, COMMUNITY PARTICIPATION, AND UTILIZATION OF INFORMATION TECHNOLOGY ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY IN KLATEN REGENCY

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Abstract: The research purposes were 1) determined the effect of the quality of human resources, community participation, and the use of information technology simultaneously to the accountability of village fund management in Cepur District; 2) determined the effect of the quality of human resources on the accountability of village fund management in Cepur District; 3) determined the effect of community participation on accountability of village fund management in Cepur District; and 4) determined the effect of the use of information technology on the accountability of village fund management in Cepur District. This research type is quantitative research with the primary data source. The population were all village officials in Cepur District, Klaten Regency. The sample amounted to 65 people. The research sampling used purposive sampling technique. Data collection techniques used survey techniques by distributing questionnaires. The data analysis method used Multiple Linear Regression using SPSS. The hypothesis testing method used t test, F test, and coefficient of determination (R^2). Based on the results of data analysis, it can be concluded that 1) Quality of Human Resources, Community Participation, and Utilization of IT simultaneously affect the accountability of village fund management in Cepur District, Klaten Regency; 2) The quality of human resources has a positive and significant impact on the accountability of village fund management in Cepur District, Klaten Regency; 3) Community participation has a positive and significant impact on the accountability of village fund management in Cepur District, Klaten Regency; and 4) Utilization of Information Technology has a positive and significant effect on the accountability of village fund management in Cepur District, Klaten Regency.

Keywords: *Accountability, Quality of Human Resources, Community Participation, Utilization of IT*

1. Introduction

The implementation of regional autonomy in Indonesia is not just a delegation of authority from the central government to regional governments, but is also followed by opportunities for local governments to develop various innovations and carry out development according to the potential possessed by the region (Mardiasmo, 2018: 17). In accordance with the instructions contained in the Regional Government Law Number 31 of 2004, each regional government organization is tasked with regulating and managing regional government affairs in accordance with the principle of autonomy. The implementation of regional autonomy also

has an impact on the village as the lowest government administrator in Indonesian governance. One of the freedoms granted is the authority to plan and manage village finances. UU no. 113 of 2014 states that financial management in the village includes, among others, planning, implementation, management, reporting, and village financial accountability activities.

Villages have a very decisive role in supporting local governments to carry out overall governance and development. All of these things are a concrete form of local government efforts to implement overall autonomy in their regions. One of the authorities possessed by the village is to manage finances and take care of the people in its territory that are adapted to the social and cultural conditions in the village. The real effort made by the central government to optimize existing development in the village is the direct disbursement of village funds sourced from the APBN. The purpose of providing village funds is to optimize development in the village and improve the quality of life in rural areas (Sugiarti and Yudianto, 2017)

The management of village funds to finance development in the village must be carried out responsibly and carried out with high accountability. Accountability becomes a controller for village government officials to carry out government in the village. Success in achieving accountability in managing village funds is influenced by many determining factors (Widyatama, 2017).

The process and management of village funds requires strict supervision which aims to ensure that the implementation of village fund management can be carried out effectively and efficiently and there are no deviations (Umaira and Adnan, 2019). The accountability of village fund management is influenced by various factors consisting of human resources, community participation/involvement in planning and using village funds, and the use of information technology to manage village funds. Competence in managing village funds is an absolute requirement to achieve village fund management accountability.

Human resource competence is the main factor that village government officials must possess to carry out the task of managing village funds (Umaira and Adnan, 2019). The competence of human resources for village government officials consists of the ability of individuals, organizations, or existing systems to carry out their functions and authorities in managing village funds so that the purpose of providing village funds can be achieved effectively and efficiently (Sugiarti and Yudianto, 2017).

The village government apparatus resources consist of the level of education, work experience they have, and the training they have attended. The better quality of human resources encourages accountability in the management of village funds. The quality of human resources is considered from the factors possessed by village government officials, including the level of education, education and training mastered, the skills possessed which in its implementation must be adjusted to the duties, principal and functions of each position (Sapartiningsih, et al 2018).

Utami and Sofyan (2015) state that community participation is the role of community members to be actively involved in government in the village. In order to create good and effective financial management, community participation is very much needed in terms of suggestions and criticisms in the preparation of the budget and its application in development. Utilization of advances in information technology in village financial management makes it easier for village government officials to implement an integrated information system with the availability of data and information needed to plan and make decisions needed by the village government to carry out development (Isnaeni, 2019).

The use of technology in managing village funds makes it easier for village officials to plan, manage, and take responsibility for development activities carried out by the village government. All levels of government, both at the central and regional levels, are required to use information technology so that financial management and dissemination of financial information to the public are carried out optimally. The use of information technology can have a positive effect on the accountability of the village government in managing village funds so that they remain targeted, accurate and fast so as to minimize errors or fraud (Sugiarti and Yudianto 2017).

2. Research Method

The population in this study were all village officials in Klaten Regency. With the number of samples used in this study as many as 65 respondents with purposive sampling method. This study uses a quantitative approach and the data used are primary data in the form of a questionnaire that is carried out directly to the respondents.

The variables used in this study consisted of the dependent variable and the independent variable. The independent variables are the quality of human resources, community participation, and the use of information technology. The dependent variable in this study is the accountability of village fund management. This study uses Multiple Linear Regression Analysis which is used to measure the effect of the dependent variable with the independent variable. The analysis used multiple linear regression with the equation: $Y = a + b_1.X_1 + b_2.X_2 + b_3.X_3 + e$

3. Results and Discussion

The data validity test aims to determine the extent of the validity of the questions from the proposed questionnaire. Testing this instrument using 30 samples with a significance level of 5% obtained a degree of frequency (df) of: $df = 30 - 2 = 28$ so that $r_{table} = 0.3061$ is obtained.

Table 1
Validity Test

Research variable	Item	Pearson Correlation	r_{table}	Sig.	Conclusion
Accountability Management Village Fund	P1	0,818	0,3061	0,000	Valid
	P2	0,593	0,3061	0,001	Valid
	P3	0,554	0,3061	0,002	Valid
	P4	0,905	0,3061	0,000	Valid
	P5	0,627	0,3061	0,000	Valid
	P6	0,853	0,3061	0,000	Valid
	P7	0,824	0,3061	0,000	Valid
	P8	0,665	0,3061	0,000	Valid
Quality Human Resources	P1	0,643	0,3061	0,000	Valid
	P2	0,749	0,3061	0,000	Valid
	P3	0,488	0,3061	0,006	Valid
	P4	0,464	0,3061	0,010	Valid
	P5	0,680	0,3061	0,000	Valid
	P6	0,474	0,3061	0,008	Valid
Participation Public	P1	0,927	0,3061	0,000	Valid
	P2	0,857	0,3061	0,000	Valid

Research variable	Item	Pearson Correlation	r _{table}	Sig.	Conclusion
	P3	0,972	0,3061	0,000	Valid
	P4	0,447	0,3061	0,013	Valid
	P5	0,852	0,3061	0,000	Valid
	P6	0,921	0,3061	0,000	Valid
Utilization Technology	P1	0,773	0,3061	0,000	Valid
	P2	0,719	0,3061	0,000	Valid
	P3	0,649	0,3061	0,000	Valid
	P4	0,655	0,3061	0,000	Valid
	P5	0,667	0,3061	0,000	Valid
	P6	0,566	0,3061	0,001	Valid
	P7	0,726	0,3061	0,000	Valid
	P8	0,591	0,3061	0,001	Valid

Source: Processed primary data, 2022

Reliability shows the understanding that the instrument is reliable enough to be used as a data collection tool because the instrument is already good (Sugiyono, 2016: 169). Testing the reliability of the instrument using Chronbach's Alpha If Cronbach's Alpha > 0.60, it can be said that the questionnaire is reliable.

Table 2
Reliability Test

No	Variable	Cronbach's Alpha	Creteria
1	Accountability Management Village Fund	0,779	Reliabel
2	Quality Human Resources	0,735	Reliabel
3	Participation Public	0,805	Reliabel
4	Utilization Technology	0,765	Reliabel

Source: Processed primary data, 2022

Normality test is carried out to find out whether in the regression equation, residual variables or confounding variables contribute to the regression model, the residual variables must be normally distributed.

If this assumption is not met then the data test is invalid. This study used the Kolmogorov-Smirnov statistical test. If the significance value > 0.05 then the data is considered normally distributed.

Table 3
Normality Test

		Unstandardized Residual
N		65
Normal Parameters	Mean	0,0000000
	Std. Deviation	3,42962843
Most Extreme Differences	Absolute	0,113
	Positive	0,113
	Negative	-0,068
Kolmogorov-Smirnov		0,912
Asymp. Sig. (2-tailed)		0,376

Source: Processed primary data, 2022

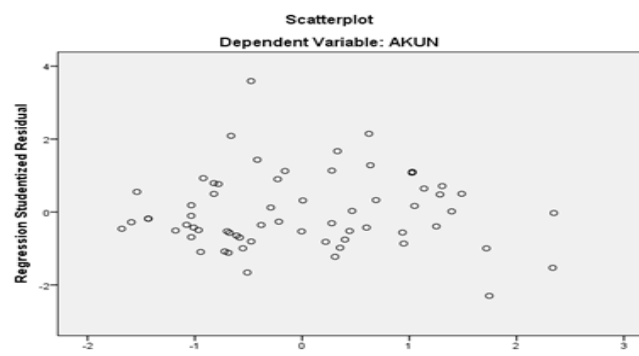
The multicollinearity test is intended to determine whether a regression equation is found to have a correlation between the independent variables. Determination of the presence or absence of multicollinearity in the regression equation is done from the tolerance value and variance inflation factor.

Tabel 4
Multicollinearity Test

	Collinearity Statistics	
	Tolerance	VIF
Quality Human Resources	0,901	1,110
Participation Public	0,780	1,282
Utilization Technology	0,765	1,307

Source: Processed primary data, 2022

Heteroscedasticity test is used to determine whether or not there is heteroscedasticity. Heteroscedasticity test after processing using SPSS is presented in the following figure:



A good regression model is a regression that is free from autocorrelation. The autocorrelation test in this study used the Durbin Watson model. If the Durbin Watson statistic exceeds the upper limit of the Durbin Watson table, then it is stated that there is no autocorrelation in the regression. The following are the results of the autocorrelation test:

Table 5
Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,786 ^a	0,617	0,599	3,51295	1,824

Source: Processed primary data, 2022

Multiple linear regression analysis was used to test the effect of the independent variable on the dependent variable. Multiple regression analysis results:

Table 6
Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
Constant	-9,682	5,072	
Quality Human Resources	0,486	0,157	0,259
Participation Public	0,437	0,199	0,197
Utilization Technology	0,538	0,088	0,553

Source: Processed primary data, 2022

The F test was used to determine the simultaneous significant effect between the independent variables consisting of the variables of Human Resource Quality, Community Participation, and the use of IT on the accountability of village fund management. The analysis can be known by comparing the value of Fcount with the value of Ftable and can also look at the significance value.

Table 7**F Test**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1214,963	3	404,988	32,817	0,000
Residual	752,790	61	12,341		
Total	1967,754	64			

Source: Processed primary data, 2022

Based on the simultaneous regression analysis test which can be seen in Table 7 that Fcount = 32.817 and F table = 2.76 so Fcount is greater than F table $32.817 > 2.76$ then Ho is rejected and Ha is accepted, meaning that the independent variable consists of the Human Resources Quality variable, Community participation, and the use of IT together have a real influence on the accountability variable for village fund management. So that hypothesis 1 which states that human resource competence, community participation, and the use of information technology together have a significant effect on the accountability of village fund management in Ceper District can be accepted or supported by facts.

Table 8**Coefficient of Determination Test**

	R	R Square	Adjusted R Square	Std. Error of the Estimate
	0,786	0,617	0,599	3,51295

Source: Processed primary data, 2022

Based on the data shown in Table 8 above, the calculated R² coefficient is 59.9%. This value indicates the effectiveness of the regression obtained in explaining the variation of the independent variable to the dependent variable. These results can be concluded that the ability of the independent variables consisting of the variables of Human Resource Quality, Community Participation, and teknologi informasi. Utilization to determine the accountability of village fund management is 59.9%, the remaining 40.1% is explained by other factors not explained in the regression model.

The t-test is used to show how much influence the independent or dependent variables have individually. The results of the t-test are as follows:

Tabel 9**T Test**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Constant	-9,682	5,072		-1,909	,0061
Quality Human Resources	0,486	0,157	0,259	3,105	0,003
Participation Public	0,437	0,199	0,197	2,199	0,032
Utilization Technology	0,538	0,088	0,553	6,110	0,000

Sumber: Data primer yang diolah, 2022

4. Discussion

- a. Effect of Quality of Human Resources, Community Participation, and Utilization of Information Technology Together affect Accountability of Village Fund Management in Cepur District. Based on the simultaneous regression analysis test, it was found that $F_{count} = 32.817 > F_{table} = 2.76$, then the independent variables consisting of the variables of Human Resources Quality, Community Participation, and IT Utilization together have a significant effect on the accountability variable of village fund management.
- b. The Influence of Human Resource Quality on Village Fund Management Accountability in Cepur District. Based on the results of data processing, the t_{count} value for the HR Quality variable is $3.105 > t_{table} = 1.670$ with a significance value of 0.003 because the significance is less than 0.05; then the variable quality of human resources has a significant effect on the accountability of village fund management at the level of = 5%.
- c. The Effect of Community Participation on Village Fund Management Accountability in Cepur District. Based on the results of data processing, the t_{count} value for the Community Participation variable is $2.199 > t_{table} = 1.670$ with a significance value of 0.032 because the significance is less than 0.05, the Community Participation variable has a significant effect on the accountability of village fund management at the level of = 5%.
- d. The Effect of Information Technology Utilization on Village Fund Management Accountability in Cepur District. Based on the results of data processing, it is obtained that the t_{count} for the Community Participation variable is $6.110 > t_{table} = 1.670$, the significance value is 0.000 because the significance is less than 0.05, the IT utilization variable has a significant effect on the accountability of village fund management at the level of = 5%.

5. Conclusion

- a. Quality of Human Resources, Community Participation, and Utilization of IT together affect the accountability of village fund management in Klaten Regency.
- b. The quality of Human Resources has a positive and significant effect on the accountability of village fund management in Klaten Regency.
- c. Community participation has a positive and significant effect on the accountability of village fund management in Klaten Regency.
- d. The use of Information Technology has a positive and significant effect on the accountability of village fund management in Klaten Regency.

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