Research Article

The Influence of Financial Management, Community Participation, Implementation of Good Governance, Supervision and Quality of Human Resources on Village Financial Accountability

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Abstract

This study was conducted to analyze the influence of Financial Management, Community Participation, Implementation of Good Governance, Supervision and Quality of Human Resources on Village Financial Accountability in Siempat Nempu Hulu District, Dairi Regency. This research is quantitative research with associative or causal research data analysis method in research using SPSS version 26. The results showed partially that Financial Management has a positive and significant effect on village financial accountability, Community Participation has a positive and significant effect on village financial accountability, the implementation of Good Governance has a positive and significant effect on village financial accountability. Meanwhile, supervision has a positive and insignificant effect on village financial accountability and the quality of human resources has a positive and insignificant effect on village financial accountability in Siempat Nempu Hulu District, Dairi Regency.

Keywords:
Community Participation
Financial Management
Good Governance Implementation
Human Resource Quality
Supervision
Village Financial Accountability

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1. Introduction

Law Number 6 of 2014 concerning villages guarantees autonomy over the management of village funds to village governments in the protection of village health service facilities by guaranteeing the fulfillment of basic needs of rural communities such as: education needs, improvement of health facilities for rural communities, and development of village infrastructure as a form of economic improvement and village development. Village funds are funds derived from state revenues and their allocation budget allocated for village development and transferred to the local original revenue budget which is used to fund the interests of village governments in village development.

How to cite:
Village fund management has an effect in improving community welfare. In 2020, there was a Dairi Regent Decree Number 9 of 2020 which regulates the procedures for granting and distributing village fund allocations in 2020 and the amount of allocation. Siempat Nempu Hulu District is one of the sub-districts in Dairi Regency.

Table 1. The amount of village fund transfer in Siempat Nempu Hulu District 2021

<table>
<thead>
<tr>
<th>NO</th>
<th>VILLAGE</th>
<th>Before the change</th>
<th>After the change</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>AMOUNT OF ADD</td>
<td>AMOUNT OF ADD</td>
</tr>
<tr>
<td>1</td>
<td>Tambahan</td>
<td>417,720,000</td>
<td>378,856,600</td>
</tr>
<tr>
<td>2</td>
<td>Kuta Tengah</td>
<td>398,706,600</td>
<td>359,843,200</td>
</tr>
<tr>
<td>3</td>
<td>ae Nuaha</td>
<td>500,931,200</td>
<td>462,067,800</td>
</tr>
<tr>
<td>4</td>
<td>Sungai Raya</td>
<td>428,573,000</td>
<td>389,709,600</td>
</tr>
<tr>
<td>5</td>
<td>Gunung Meriah</td>
<td>447,554,400</td>
<td>408,691,000</td>
</tr>
<tr>
<td>6</td>
<td>Silumboyah</td>
<td>391,115,600</td>
<td>352,252,200</td>
</tr>
<tr>
<td>7</td>
<td>Pandan</td>
<td>372,844,200</td>
<td>333,980,800</td>
</tr>
<tr>
<td>8</td>
<td>Tualang</td>
<td>368,682,200</td>
<td>329,818,800</td>
</tr>
<tr>
<td>9</td>
<td>Pangaribuan</td>
<td>339,815,800</td>
<td>300,952,400</td>
</tr>
<tr>
<td>10</td>
<td>Gambir-gambir</td>
<td>341,941,800</td>
<td>303,078,400</td>
</tr>
<tr>
<td>11</td>
<td>Bakal Julu</td>
<td>369,289,200</td>
<td>330,425,800</td>
</tr>
<tr>
<td>12</td>
<td>Sipoltong</td>
<td>415,338,000</td>
<td>376,474,600</td>
</tr>
<tr>
<td></td>
<td>SUM</td>
<td>4,792,512,000</td>
<td>4,326,151,200</td>
</tr>
</tbody>
</table>

The change in the determination of the amount of Village Fund Allocation (ADD) in Siempat Nempu Hulusub-district before the change was around Rp 4,792,512,000 and after the change to Rp 4,326,151,200, hereby shows that the change to Dairi Regent regulation number 9 of 2020 is a decrease in the allocation of village funds by Rp 466,360,800 before the change. Village community participation is still considered low, this is due to the lack of awareness of the village community towards various village government policies, resulting in the policies taken are not relevant to village needs, besides that the lack of community participation is caused by community education which is still relatively low (Syamsi & Syahrul, 2014).

Community supervision to prevent misappropriation and misuse of village finances for various village head policies is very important for village government performance and the use of village funds, as well as the role of village communities in evaluating the implementation of village government policies in finding policies to be implemented. One of the reasons for the lack of public communication is the lack of public communication so that there are public communication media in the form of information boards, websites or other media that can be reached by the village community and the transparency of village government policies, (Herli, 2017). Synergy in supervising village financial management can be achieved through the implementation of village financial policies and supervision, the role of the village head as an agency related to activities, and supervision by the Village Consultative Board (BPD), the Corruption Eradication Commission (KPK), the Audit Board (BPK) and Supervisors, with the presence of monitors to prevent misuse of village funds, can be held accountable for all policies and management of village government.

The low quality of Human Resources is part of one of the factors in policy implementation that is still ineffective and not on target which results in the implementation of development not running properly (John P. 2015). The village community plays a role in supervising and monitoring the performance of the village government in the development process and the realization of the village budget. In Law Number 6 of 2014, article 83 states that the village community has the right to obtain information about the village including planning and realization of village development and has the right to convey aspirations for the village to the village government, with supervision from the community, if there is something wrong with the village government’s policy, it will be evaluated together.
**Village Financial Accountability**

According to Rizal (2014), Accountability is an ethical concept that is closely related to government which has several meanings, among others, it is often used with concepts such as accountability, questionability, blameworthiness and liability. Including other terms that have a connection with the hope of explaining one aspect of public administration or government.

**Financial Management**

Village financial management is all activities related to planning, implementing, managing, reporting and village financial accountability. The implementation of Village Fund Management is a change in knowledge, attitudes and practical skills to achieve efficiency and effectiveness (Laonet et al., 2013). Permendagri Number 113 of 2014, Chapter V which is a guideline in village financial management, which contains mechanisms for village financial management starting from the planning stage, implementation stage, administration stage, reporting stage and village financial accountability, as a form of accountability for village financial management, in this case the village government is required to make a report on the realization of the Village Budget (APBDes) and submit it as a form of accountability for. In addition, the village head conveys the realization and achievement of village government performance to the community and the government, in this case the Subdistrict, Regent / Mayor in writing through various information media that are easily accessible in order to form accountable government performance transparency.

**H1**: Financial Management has a positive effect on Village Financial Accountability

**Community Participation**

According to Muslimin et al., (2012), Community Participation is a community that is involved in participating in the process of identifying problems and potentials that exist in the community, selecting, and taking the most alternative solutions in dealing with problems, carrying out efforts to solve problems and being involved in the process of evaluating changes that occur. Village community participation is regulated in Law Number 6 of 2014, where the community has the right to request and access information on village development as a form of village community participation.

Community participation has a positive and significant effect on village financial accountability, (Arta and Rasmini., 2019), (Jannah et al., 2018). This shows that the higher the community participation, the higher the accountability of village financial management. The results of this study strengthen this research that there is a relationship between the influence of community participation and village financial accountability.

**H2**: Community Participation has a positive effect on Village Financial Accountability

**Implementation of Good Governance**

Good Governance is a government that is able to sustain synergy and constructive interaction processes, create a healthy government system and ensure effective and efficient governance and policies delivered to the public can also be explained (Zeyn, 2011). Implications of the implementation of good governance in the implementation of clean, democratic and effective village government so that it will be able to achieve a policy realization in an effort to realize village development. Good governance has a positive effect on regional financial accountability (Zeyn, 2011) and (Herawaty, 2014).

This shows that the higher the level of good leadership, the more financial accountability of the village. The results of this study strengthen this research that there is a relationship between the influence of good governance and village financial accountability.

**H3**: The implementation of Good Governance has a positive effect on Village Financial Accountability
Supervision

Supervision is an activity to obtain certainty about the implementation of activities or work whether it is in accordance with the rules, plans and agreed objectives (Baswir & Revisond, 2012). Village funds are managed by the village head who represents the village government in terms of ownership of separated village wealth for village development in realizing village progress, so that there must be supervision over village financial management from both the village community and the government as well as village assistance and village consultative bodies, to avoid deviations in village financial management and ensure development of village priorities that In accordance with the needs of the village community and discipline in the use of village fund budgets.

Supervision has a positive and significant effect on village financial accountability, so that increasing supervision will increase village financial accountability (Naimah, 2017). The results of this study strengthen this research that there is a relationship between the influence of supervision and village financial accountability.

H4 : Supervision has a positive effect on Village Financial Accountability

Quality of Human Resources

The development or progress of an organization both in the public and private sectors is determined by the Quality of Human Resources (HR) owned and is also a determinant in providing quality products and services to the community, so it can be said that the expertise or quality of HR has an impact on an entity in the public and private sectors, so that quality human resources certainly have a good impact on entities or organizations and human resources that have quality will also be able to complete the task at hand. Good village government performance is certainly related to quality human resources in a village.

The quality of human resources is an indication of accountable village government, where village people can improve performance with various knowledge possessed by utilizing all their potential and potential village resources, human resources related to their expertise will thus improve the quality of performance and quality human resources will be able to make a village financial report that is easily understood by related parties, on time, and follow the System Application Program (SAP). The quality of human resources has a positive and significant effect on village financial accountability (Naimah, 2017), and (Jannah et. al, 2018). The results of this study strengthen this research that there is a relationship between the influence of human resource quality and accountability of village financial management.

H5 : The quality of human resources has a positive effect on village financial accountability.

2. Materials and Methods

Based on the objectives with the title stated, this study uses quantitative research methods with the research design used is this type of research is associative (relationship) which has the aim of explaining the relationship of variables through hypothesis testing, namely the data or variables studied first and then explained the relationship.

This research was conducted in Siempat Nempu Hulu District, Dairi Regency. The method used in this study is a research method that includes collecting data and information through testing archives and documents according to Umar (2011). This study was conducted to test and analyze the causal relationship of the variables Financial Management, Community Participation, Implementation of Good Governance, Supervision and Quality of Human Resources on Village Financial Accountability.
3. Results and discussion

Data Quality Test Results

The purpose of data quality testing is to determine the consistency and accuracy of the data collected. Data quality tests resulting from the use of research instruments can be analyzed using validity tests and reliability tests.

1. Test Validity

Validity Test is a procedure to ascertain whether the questionnaire to be used to measure research variables is valid or not.

2. Reliability Test

Reliability tests are used to measure a questionnaire which is an indicator of a variable or construct.

Table 2. Reliability Test

<table>
<thead>
<tr>
<th>NO</th>
<th>VARIABLE</th>
<th>Alpha</th>
<th>Cronbach Alpha</th>
<th>Criterion</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Village Financial Accountability (Y)</td>
<td>0.973</td>
<td>0.600</td>
<td>Reliable</td>
</tr>
<tr>
<td>2</td>
<td>Financial Management (X1)</td>
<td>0.944</td>
<td>0.600</td>
<td>Reliable</td>
</tr>
<tr>
<td>3</td>
<td>Community Participation(X2)</td>
<td>0.970</td>
<td>0.600</td>
<td>Reliable</td>
</tr>
<tr>
<td>4</td>
<td>Implementation of Good Governance (X3)</td>
<td>0.962</td>
<td>0.600</td>
<td>Reliable</td>
</tr>
<tr>
<td>5</td>
<td>Surveillance (X4)</td>
<td>0.959</td>
<td>0.600</td>
<td>Reliable</td>
</tr>
<tr>
<td>6</td>
<td>Quality of Human Resources(X5)</td>
<td>0.965</td>
<td>0.600</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Classical Assumption Test Results

Normality Test

The normality test aims to determine whether the independent and dependent variables used in the study have a normal distribution or not. A viable regression model is one that has a normal or near-normal distribution. This study used the Normality test with Kolmogorov-Smirnov as a normality test against residuals. The basis for decision making is as follows.

Table 3. One-Sample Kolmogorov-Smirnov Test

<table>
<thead>
<tr>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
</tr>
<tr>
<td>Normal Parameters&lt;sup&gt;a,b&lt;/sup&gt; Mean</td>
</tr>
<tr>
<td>Std. Deviation</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
</tr>
<tr>
<td>Absolute</td>
</tr>
<tr>
<td>Positive</td>
</tr>
<tr>
<td>Negative</td>
</tr>
<tr>
<td>Test Statistic</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
</tr>
<tr>
<td>Monte Carlo Sig. (2-tailed)</td>
</tr>
<tr>
<td>Itself.</td>
</tr>
<tr>
<td>99% Confidence Interval</td>
</tr>
<tr>
<td>Lower Bound</td>
</tr>
<tr>
<td>UpperBound</td>
</tr>
</tbody>
</table>

Multicollinearity Test

The Multicollinearity Test is performed to see whether or not there is a linear relationship between each independent variable in the test regression model. Multicollinearity in this study uses a Variance Inflation Factor (VIF) value and a Tolerance value smaller than 0.10. Multiple regression models must be free of multicollinearity in order to be used in research. The results of multicollinearity testing are described in the table as follows.
Based on the table above, the Multicollinearity Test for the dependent variable Village Financial Accountability shows that there is no Multicollinearity. This can be seen from the Tolerance value for all variables in this study is greater than 0.10 and the VIF value for all variables in this study has a value smaller than 10.

**Heteroscedasticity Test**

The heteroscedasticity test aims to test whether in the regression model there is an inequality of residual variance from one observation to another. A good regression model is a regression model that does not occur Heteroscedasticity. Ghozali (2018) suggests that the basis of analysis is if there is a certain pattern.

Based on the figure above, there are no points that form a certain clear pattern, and the points spread above and below the number 0 on the Y axis.
Multiple Linear Regression Analysis

Multiple Linear Regression Analysis is used to determine how much influence the independent variables, namely, Financial Management, Community Participation, Implementation of Good Governance, Supervision, and Quality of Human Resources on the dependent variable, namely Village Financial Accountability, if the independent variable increases and decreases, and also to determine the direction of the relationship (positive or negative) between the independent variable and the dependent variable.

Table 5. Multiple Linear Regression Analysis

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Itself.</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>.338</td>
<td>1.649</td>
<td>.205</td>
<td>.83</td>
</tr>
<tr>
<td>Financial Management (X1)</td>
<td>.288</td>
<td>.059</td>
<td>.361</td>
<td>4.85</td>
<td>.00</td>
</tr>
<tr>
<td>Community Participation (X2)</td>
<td>.263</td>
<td>.110</td>
<td>.156</td>
<td>2.38</td>
<td>.02</td>
</tr>
<tr>
<td>Implementation of Good Governance (X3)</td>
<td>.354</td>
<td>.076</td>
<td>.313</td>
<td>4.63</td>
<td>.00</td>
</tr>
<tr>
<td>Surveillance (X4)</td>
<td>.155</td>
<td>.081</td>
<td>.130</td>
<td>1.92</td>
<td>.05</td>
</tr>
<tr>
<td>Quality of Human Resources (X5)</td>
<td>.139</td>
<td>.084</td>
<td>.100</td>
<td>1.66</td>
<td>.10</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Village Financial Accountability (Y)

A constant value of 0.338 indicates that the independent variable is equal to zero, then the village financial accountability variable (Y) is equal to 0.338. The value of the Financial Management Coefficient (β1) of 0.288 means that Financial Management (X1) has a positive effect on village financial accountability (Y). If Financial Management is improved, Village Financial Accountability will increase. The value of the Community Participation Coefficient (β2) of 0.263 means that community participation (X2) has a positive effect on village financial accountability (Y). If Community Participation is improved, village financial accountability will increase. The value of the Coefficient of Implementation of Good Governance (β3) of 0.354 means that the application of good governance (X3) has a positive effect on village financial accountability (Y). If the implementation of good governance is improved, village financial accountability will increase. The value of the Supervision Coefficient (β4) of 0.155 means that supervision (X4) has a positive effect on village financial accountability (Y). If supervision is improved, Village Financial Accountability will increase. The value of the Human Resource Quality Coefficient (β5) of 0.139 means that the quality of human resources (X5) has a positive effect on village financial accountability (Y). If the quality of human resources is improved, Village Financial Accountability will increase.

Hypothetical Results

In this study, researchers tested the hypothesis using partial significant testing (t-test), simultaneous significant test (F-test), and coefficient of determination (R^2).

Financial Management variables have a significant value of 0.000 or less than 0.05. This means that Financial Management has a significant effect on Village Financial accountability. The Community Participation variable has a significant value of 0.020 or less than 0.05. This means that Community Participation has a significant effect on Village Financial Accountability. The variable of...
Good Governance Implementation has a significant value of 0.000 or less than 0.05. This means that the implementation of Good Governance has a significant effect on Village financial accountability. The Supervisory variable has an insignificant value of 0.059 or greater than 0.05. This means that supervision does not have a significant effect on village financial accountability. The Human Resource Quality variable has an insignificant value of 0.101 or greater than 0.05. This means that the quality of human resources does not have a significant effect on village financial accountability.

**Simultaneous Test (F-Test)**

The simultaneous significance test (F-Test) is a test conducted to determine the effect of independent variables, namely Financial Management, Community Participation, Implementation of Good Governance, Supervision and Quality of Human Resources on dependents, namely Village Financial Accountability simultaneously or together. The following are the results of the F-Test.

**Table 6. Simultaneous Test (F-Test)**

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Itself.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>6</td>
<td>3.059</td>
<td>1651.981</td>
<td>1230.396</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
<td>66</td>
<td>9.690</td>
<td>639.519</td>
<td>.000b</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>71</td>
<td>6791.500</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The results of F-Test in table 4.27, show that the variables of Financial Management, Community Participation, Implementation of Good Governance, Supervision and Quality of Human Resources simultaneously have a significant effect on Village Financial Accountability where the Sig. value is 0.000 or less than 0.05.

**Coefficient of Determination (R²)**

The coefficient of determination test is used to measure how far the model describes dependent variation, with values in the range of 0 and 1. The smaller the value of the coefficient of determination (close to 0), the weaker the ability of the independent variable to influence the dependent variable. Conversely, if the value of the coefficient of determination is greater (close to 1) then the ability of the independent variable to influence the dependent variable will be stronger.

**Table 7. Test Coefficient of Determination (R²)**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.952a</td>
<td>.906</td>
<td>.899</td>
<td>3.113</td>
<td>2.033</td>
</tr>
</tbody>
</table>

Based on table 4.28, the Adjusted R square value of 0.899 or equal to 89.9% means that the dependent variable (Village Financial Accountability) is influenced by five independent variables, namely Financial Management, Community Participation, Implementation of Good Governance, Supervision and Quality of Human Resources. Which means there is another independent variable of 10.1% that explains this dependent variable (Village Financial Accountability) outside this study.

**Discussion**

Based on the results of this study, all variables can be described as follows:

**First hypothesis: The effect of financial management on village financial accountability**

Based on the results of hypothesis testing, it shows that financial management has a positive and significant effect on village financial accountability in Siempat Nempu Hulu District, Dairi Regency. With the results of tests conducted by H1 or hypothetical stating that financial management has a positive effect on village financial accountability is accepted. This shows that respondents'
perception that village financial management starts from the planning stage where the village government conducts village deliberations by involving all village elements to decide on village development planning.

As is the case where in budgeting village funds there must be village government deliberation by involving the head of the hamlet to provide direction and development plans in the hamlet area which is also part of the village, so that the village government can take action by deciding on the designs and suggestions submitted by the head of the hamlet that will be included in the village fund budget, with the synergy of the village elements, the appropriate use of village finance will be achieved with the needs of the village.

This research is in line with that conducted by (Agustan, 2020), which states that the influence of financial management on village financial accountability in the South Morotai sub-district government has a positive and significant effect on financial management, this is influenced by the knowledge and understanding of the Morotai village government in village financial management.

**Second hypothesis: The effect of community participation on village financial accountability**

Based on the results of hypothesis testing, it shows that community participation has a positive and significant effect on village financial accountability in Siempat Nempu Hulu District, Dairi Regency. With the results of the test conducted by H2 or the second hypothesis stating that community participation has a positive effect on village financial accountability is accepted. This shows that respondents' perceptions agree on community participation, such as in terms of preparing village medium-term work plans by involving elements of village communities in decision making and community participation in providing ideas and input to village government.

Synergy between the village community and village government in village development efforts, in addition to providing input to the village government, the village community is also expected to be a supervisor in village development by participating in village deliberations and supervising village government policies by taking an active role in reading and understanding the APB-Des in front of the village office and the realization notice board for every development in the village, for example the construction of roads between hamlets which requires a notice board so that the community will know and be able to adjust to the pattern of development that has been carried out in the village so that it can realize village government that is accountable to village finances with the participation of the village community.

This research is in line with what was conducted by (Agustan, 2020) which stated that the influence of community participation on village financial accountability in the Deli Serdang Regency government has a positive and significant effect, this shows that the importance of the role of village communities to be able to increase village financial accountability, with the desire of the community to improve village progress and the village head is obliged to accept aspirations from the community village.

Thus, it will be able to increase awareness and participation of village communities who can convey aspirations and evaluate the performance of village government. The existence of budget participation has a significant effect on the accountability of village fund management, this shows the role of the community and stakeholders in the village who provide good participation for the continuity of the village fund budget, this is supported by regular meetings.

**Third hypothesis: The effect of the implementation of good governance on village financial accountability**

Based on the results of hypothesis testing, it shows that the implementation of good governance has a positive and significant effect on village financial accountability in Siempat Nempu Hulu Village, Dairi Regency. With the results of the test conducted by H3 or the third hypothesis that states the implementation of good governance has a positive effect on village financial accountability, it is accepted. This shows that there is an influence of good governance on village financial accountability.
The effect of the implementation of good governance on village financial accountability shows that respondents’ perceptions agree with the implementation of good governance in village government in Siempat Nempu Hulu District, it will increase the realization of village government that is able to account for village fund budget for the progress of the village and village community and if the government meets the principles of good governance, the financial statements prepared will be able to increase accountability village administration.

This is done in realizing village government transparency, as in article 52, Permendagri number 43 of 2014, where village governments are required to provide information about the implementation of village government to the village community both in writing and other information media by placing it in a position that is easily accessible to the village community, so that the community can know about the development and direction of village development and involve the community. Through village deliberations conducted together with the village government to discuss various aspects and village development.

This is done in realizing village government transparency, as in article 52, Permendagri number 43 of 2014, where village governments are required to provide information about the implementation of village government to the village community both in writing and other information media by placing it in a position that is easily accessible to the village community, so that the community can know about the development and direction of village development and involve the community. Through village deliberations conducted together with the village government to discuss various aspects and village development.

Fourth hypothesis: The effect of supervision on village financial accountability

Based on the results of hypothesis testing, it shows that supervision has a positive effect on village financial accountability, and other tests conducted that supervision is not significant for village financial accountability in Siempat Nempu Hulu District, Dairi Regency. With the results of the test conducted by H4 or the fourth hypothesis stating that Supervision has a positive effect on Village Financial accountability is rejected.

Shows that respondents’ perception that supervision carried out by the District Inspectorate, Village Consultative Body that participates in supervising the performance of village government and the form of village fund budget realization and the evaluation of the use of village funds follows the direction of efficiency and optimization of the use of village funds and the district inspectorate supervises and evaluates village fund preparation reports either quarterly or per semester and annually and supervision carried out by the village community preventively, so the direction of village development can be carried out in accordance with the priorities and needs of the village community.

Supervision carried out by the prosecutor’s office by making applications that aim to monitor and prevent irregularities, acts of corruption, unfair competition and ensure the implementation of village funds runs in accordance with objectives. In addition, there is a synergy of supervision carried out by the Financial Supervisory Agency and the Corruption Eradication Commission which participates in the supervision of village funds, namely the BPK plays a role in examining state financial management in accordance with the principles of state financial governance (administrative) and the KPK plays a role in examining the management and responsibility of state finances that have been identified.

The existence of criminal acts of corruption, in addition to the importance of supervision carried out by village communities on village government policies in monitoring the implementation of village development and village governance, with synergy, it will minimize the abuse of authority and village funds thereby creating an accountable village government.

Fifth hypothesis: The effect of human resource quality on village financial accountability

Based on the results of hypothesis testing showing that the quality of human resources has a positive effect on village financial accountability, and other tests conducted that the quality of
human resources is not significantly related to village financial accountability in Siempat Nempu Village, Dairi Regency. With the results of the test conducted H5 or the fifth hypothesis stating that the quality of human resources has a positive effect on village financial accountability is rejected.

The quality of human resources affects village financial accountability where based on the results of research with the level of high school education dominates the level of education of respondents and the existence of training that is able to improve the ability of village officials so that they can complete tasks and responsibilities well, with an increase in expertise which is part of the indicator of improving the quality of human resources in this case to carry out the duties and responsibilities that exist in Village equipment so that it will be easier to complete work on time with effective and efficient performance results.

Empirically, this research is relevant to (Sahrul et al., 2019), which states that the quality of human resources affects village financial accountability in the South Morotai sub-district government has a positive and significant effect, this is due to the provision of education owned by regional officials.

4. Conclusion and Suggestions

Based on the results of research and discussion, the conclusions in this study are:

1. Financial Management has a positive and significant effect, this shows that the increasing Financial Management, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency.

2. Community Participation has a positive and significant effect, this shows that the increasing Community Participation, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency.

3. The implementation of Good Governance has a positive and significant effect, this shows that the increasing implementation of Good Governance, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency.

4. Community Participation has a positive and significant effect, this shows that the increasing Community Participation, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency.

5. The quality of Human Resources has a positive and significant effect, this shows that the increasing Quality of Human Resources, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency.

6. Financial Management, Community Participation, Implementation of Good Governance, Supervision and Quality of Human Resources have a positive and significant effect simultaneously, this shows that the increasing Financial Management, Community Participation, Implementation of Good Governance, Supervision and Quality of Human Resources, the more Village Financial Accountability will increase in Siempat Nempu Hulu District, Dairi Regency.

Suggestion

Based on the limitations of the study, it is hoped that this research can be an input, as for some of the researchers' suggestions as follows:

1. The relevant agencies and ministries are expected to hold training activities and technology guidance so that it will increase insight and knowledge from village officials so that they can better carry out their duties and responsibilities.

2. In relevant agencies and ministries, it is expected to evaluate the activities carried out by the village government together with the village community in an effort to improve the village economy, in this case providing training in developing village-owned enterprises so that they are more advanced.

3. There is an increase or activity that can increase community participation so that the community increasingly participates in activities such as village deliberation activities by involving the community in village development planning.
References


