



The Influence of Participation, Transparency, Accountability, and Utilization of Information Technology in the Management of Village Funds

Supartini¹, Syahriar Abdullah², Susilaningtyas Budiana Kurniawati³, Istinganah Eni Maryanti⁴
^{1,2,3,4}Faculty Economics and Business, Universitas Tunas Pembangunan Surakarta, Central Java, Indonesia

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ABSTRACT

Purpose of the study: This study aims to determine the influence of (1) participation, (2) transparency, (3) accountability and utilization of information technology in the management of village funds in Bandardawung village, Tawangmangu Karanganyar sub-district.

Methodology: This study uses primary data sourced from respondents' answers. The population in this study was 104 community leaders of Bandardawung village. The sample in this study was calculated using the Solvin formula of 83 people. The data collected in this research was 52. The analysis method used was multiple linear regression and was processed using SPSS software version 26.

Main Findings: From the partial test, the variable with the greatest influence on village fund management is the variable of information technology utilization, amounting to 12.83. Adjusted R square value indicates that collectively participation, transparency, accountability and utilization of information technology contribute 94,2%. The remaining 5.8% is another factor outside this study.

Novelty/Originality of this study: Previous research only discussed the influence of participation, transparency and accountability on village fund management. The author has not found any research that tests participation, transparency, accountability and the use of information technology in village fund management. This study adds the variable of information technology utilization to maintain budgetary order and discipline in village fund management.

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Corresponding Author:

Supartini,

Accounting Study Program, Faculty of Economics and Business, Universitas Tunas Pembangunan Surakarta
Jl. Walanda Maramis, Nusukan, Banjarsari, Kota Surakarta, Jawa Tengah 57135, Indonesia

Email: supartini@lecture.utp.ac.id

1. INTRODUCTION

A village is an area inhabited by a community with the lowest government organization under the sub-district. In the administration of government, development and community empowerment are financed from village funds. Village funds come from state budget which is intended for villages and village original income. In managing village funds, the village government must manage them properly [1]. "The principles of village fund management according to Permendagri No. 20/2018 are transparent, accountable, participatory and carried out in an orderly and disciplined manner".

Participatory is the implementation of village governance that includes village institutions and elements of the village community. The community can provide input and suggestions related to the management of the Village Fund to the village government, either directly or through village institutions such as the Village Consultative Body or Community Empowerment Institution. Transparency is the principle of openness that allows

the public to know and have access to the widest possible information about village finances. Accountable is the realization of the obligation to be accountable for the management and control of resources and the implementation of policies entrusted in the context of achieving predetermined goals. The use of information technology in village fund management can help improve the effectiveness and efficiency of village fund monitoring and control. Integrated village financial management applications or software can help village officials monitor and supervise the use of village funds and evaluate performance [2].

Research on the principles of village fund management, among others, examines "The Effect of Transparency, Accountability and Community Participation on Village Data Management Performance in Utilizing Village Funds [3]-[6]. The results of this study indicate that the accountability and community participation variables significantly affect the performance of village fund management while the transparency variable does not significantly affect the performance of village fund management in Arma Jaya District, North Bengkulu Regency. The Effect of Transparency, Accountability and Community Participation in the Management of Village Funds in Biak Numfor District East Biak Soryar Village". The results showed that community participation had a positive effect on the management of village funds. Transparency and accountability have no positive effect on the management of village funds [5].

Examined participation, transparency, and accountability in the management of village funds [5]. The results showed that community participation had no positive effect on the management of village funds. Transparency and accountability have a positive effect on the management of village funds. According to research by Usman & Yaya [7], community participation has a positive effect on the management of village funds. Accountability has no effect on the management of village funds. Researching the influence of accountability, transparency, and community participation on the management of village funds in villages throughout Bumijawa District [7]. The results of the study show that accountability and transparency have a positive and significant influence on the management of village funds, while community participation has no influence on the management of village funds [8]. Research participation, transparency, and accountability in the management of village funds, the results of which were participation. transparency and accountability have effect on village fund management [9], [10].

The principles of village fund management will be more useful if supported by information technology. Digital applications and systems allow easier access to information for the community, as well as facilitating the reporting and monitoring process. With the proper utilization of IT, the management of village funds can become more effective, efficient, and accountable, and can increase community participation in village development.

Research on the effect of information technology utilization on the management of village funds, conducted before showed the use of information technology affects the management of village funds [11]-[14]. Conducted a study on the Utilization of Information Technology and Internal Control Systems in the Management of Village Fund Allocations (Case Study of Boliyohuto District, Gorontalo Regency) [11]. The results showed that the Utilization of Information Technology had a partial impact of 58.9%.

This study examines the influence of the principles of village fund management supported by the use of information technology. The principles of village fund management are participation, transparency and accountability, Bandardawung Village is one of the villages in Tawangmangu Subdistrict, Karanganyar Regency, which already has technology facilities. This study aims to determine the influence of participation, transparency, accountability and utilization of information technology in the management of village funds. This study takes the title "The influence of participation, transparency, accountability and the use of information technology in the management of village funds in Bandardawung village, Tawangmangu Karanganyar sub-district.

The stewardship theory in government describes the relationship between the government (steward) and the public (owner), where the government acts as a manager of public resources for the benefit of society. This theory emphasizes that managers (government) are motivated by organizational (public) interests and not just personal interests [7]. The village government will act professionally to manage village funds in a transparent, accountable, and participatory manner, and be accountable to the community. The community believes that the village government will use village funds effectively and efficiently for the common good.

According to Law Number 6 of 2014 concerning Villages. Village Funds are funds sourced from the State Budget allocated to villages and transferred through the Regency/City Budget. These funds are used to finance the administration of government, the implementation of development, community development, and empowerment of village communities. The management of village funds according to Minister of Finance Regulation Number 145 of 2023 is a process that includes budgeting, allocating, distributing, administering, accounting and reporting, using, monitoring, and evaluating village funds. This Minister of Finance Regulation aims to strengthen village fund governance that is more accountable, transparent, and results-oriented.

Participation in the management of village funds according to Minister of Finance Regulation No. 145 Year 2023 means the involvement of village communities in the process of planning, implementing, monitoring, and evaluating the use of village funds [15]. This Minister of Finance Regulation emphasizes the importance of community participation to ensure that village funds are used effectively and efficiently, and in accordance with the needs and interests of village communities. Transparency in the management of village funds, in accordance

with Minister of Finance Regulation No.145 of 2023, means the disclosure of information regarding the management of village funds to the community. This includes the entire process, from budgeting, allocation, distribution, administration, accountability, to reporting. Accountability means the accountability of the village government for the use of village funds, which must be in accordance with procedures, policies, and applicable laws and regulations as well as the principles of village financial management. The utilization of information technology in the management of the Village Fund, according to Minister of Finance Regulation Number 145 of 2023, is the use of digital systems to simplify and improve the effectiveness of village financial management. This includes the use of digital information systems for financial recording, reporting, monitoring, and analyzing data related to village funds.

2. RESEARCH METHOD

2.1. Type of Research

This research is quantitative. It uses a positivist approach to examine samples, collect data through research instruments, and analyze it statistically to test previously established hypotheses [16]. This study uses primary data sourced from respondents' answers to the questions asked which are related to the research variables.

2.2. Population and Samples

The population in this study were community leaders in Bandardawung Village, Tawangmangu Subdistrict, Karanganyar Regency consisting of village officials, Village Consultative Body, Village Community Empowerment Institution, head of the neighborhood association, head of the community association, family empowerment and welfare. The population amounted to 104 people. The sample of this study was taken using the random sampling method. Members of the population studied had the same opportunity to participate in the study. The sample in this study was calculated using the Solvin formula of 83 people [16].

2.3. Instruments

The instrument used in this study was a questionnaire with a Likert scale of 1-5 (1=Strongly Disagree, 5=Strongly Agree). This questionnaire was designed to measure respondents' perceptions of participation, transparency, accountability, and the use of information technology in village fund management.

2.4. Data Collection Techniques

Data was collected by distributing questionnaires directly to respondents. 52 data were collected and could be processed. Before processing, the data were tested for quality using validity and reliability tests, using the Pearson Product Moment and Cronbach's Alpha tests [17]. To ensure the accuracy of the resulting regression model estimates, a classical assumption test was performed. Data were processed using SPSS version 26. This study examines the influence of community participation, transparency, accountability and utilization of information technology on the management of village funds. The framework of this study is described as follows:

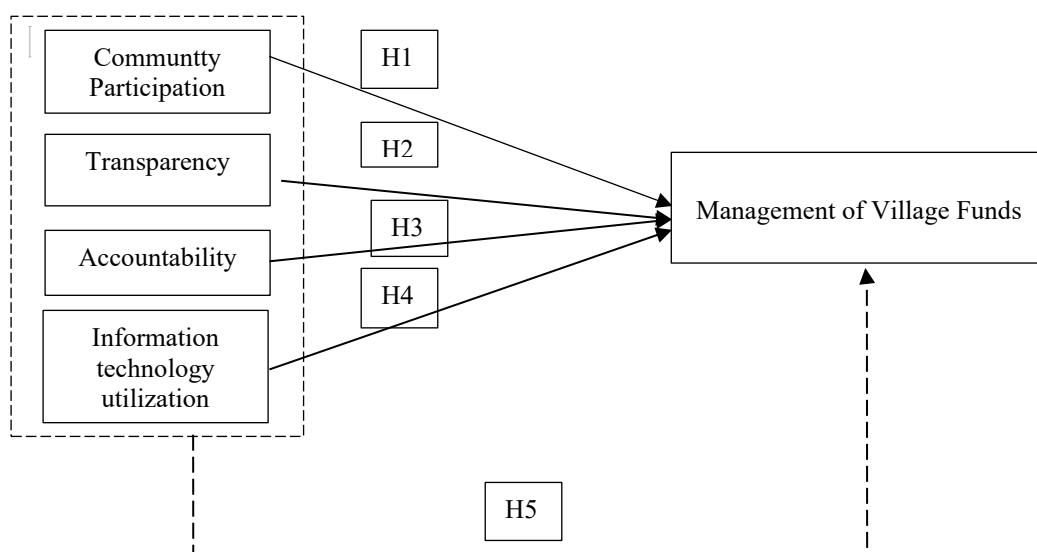


Figure 1. Framework

- : The effect of the independent variable partially on the dependent variable
 ----- : The effect of the independent variables simultaneously on the dependent variable
 H1 : Community participation has a positive effect on the management of village funds
 H2 : Transparency has a positive effect on the management of village funds
 H3 : Accountability has a positive effect on the management of village funds
 H4 : Information technology utilization has a positive effect on the management of village funds
 H5 : Community participation, transparency, accountability and utilization of information technology have a positive effect on the management of village funds information technology mutilization have a positive effect on the management of village fund

2.5. Data Analysis Techniques

The analysis method used in this study is multiple linear regression analysis to explain the relationship between the independent variable and the dependent variable. Data management was processed using the SPSS version 26 program. This study will use multiple linear regression equations as follows:

$$Y = \alpha + \beta(1) X(1) + \beta(2) X(2) + \beta(3) X(3) + \beta(4) X(4) + e$$

Where:

Y = Village Fund Management

α = Constant number

β_i = Regression Coefficient

X1 = Participation

X2 = Transparency

X3 = Accountability

X4 = Information technology utilization

e = Error term

Hypothesis testing is done with the T-test and F-test to assess the significance of the influence of the independent variable on the dependent variable [16]. To determine the magnitude of the influence of the independent variables used on the dependent variables in this study, Adjusted R square was used.

2.6. Research Procedure

The research procedure was carried out in several stages. The initial stage began with problem identification. The researcher determined the population and sample based on existing data. The next stage was distributing questionnaires to respondents and collecting data. The researcher then processed the data using SPSS version 26. First, the data quality was tested using validity and reliability tests. The classical assumption test was used, and the hypothesis test was carried out using multiple linear regression. The final stage was interpreting the analysis results, discussing them, concluding conclusions, and providing suggestions.

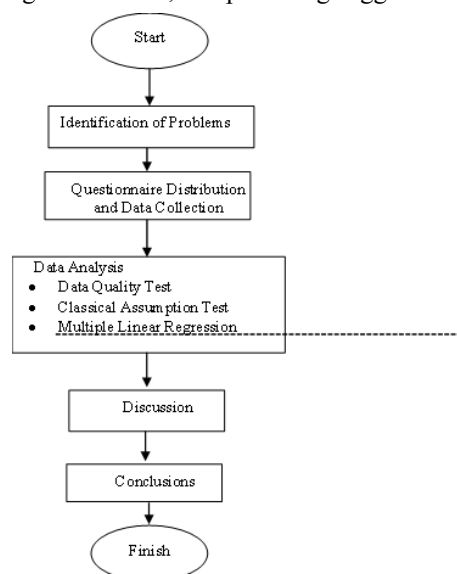


Figure 2. Research Procedures

3. RESULTS AND DISCUSSION

3.1. Data Quality Test

From a sample of 83 respondents, 52 data were collected. To ensure that the research instrument is precise and accurate in measuring the variables being studied, a validity test was conducted. Based on the validity test, the variables of community participation, transparency, accountability, information technology utilization and village fund management have a value above the threshold of 0.266. So all question instruments are valid. The reliability test aims to ensure that a research instrument can provide consistent and reliable results. The reliability test of the participation variable (0.858), transparency (0.894), accountability (0.938), utilization of information technology (0.949) and village fund management (0.939) shows a value above Cronbach alpha 0.60[17]. This means that all instruments are considered consistent to measure the variables in this study.

3.2. Classical Assumption Test

The classical assumption test is used to ensure that the linear regression model used in the study meets certain requirements. The normality test is used to determine whether the observed data is normally distributed or not. Normality test in this study with P -P Plot. With the P-P Plot the plotting points follow the diagonal line. So it can be concluded that the model is normally distributed. So the normality assumption in this regression is met. Multicollinearity can be identified by testing the Variance Inflation Factor (VIF) value or Tolerance value. From the multicollinearity test in this study, the tolerance value > 0.1 and $VIF < 10$, it can be concluded that there is no multicollinearity relationship between the independent variables. The heteroscedasticity test in this study uses scatterplots. Based on the out put scatterplots there is no clear pattern, the points are below and above the value of 0. So it can be concluded that there is no heteroscedasticity, in the regression model in this study. From the Durbin Watson autocorrelation test, the du value ($1.7228 < DW \text{ value } (1.940) < (4-1.940)$). From this test, it can be said that there is no autocorrelation in the regression model in this study.

Multiple Linear Regression Analysis is used to determine the effect of variables (participation (X1), transparency (X2), accountability (X3) and utilization of information technology (X4) on the management of village funds (Y) in Bandardawung Village, Tawangmangu Subdistrict. The data was processed with SPSS version 26. The results of the analysis are as follows:

Table. 1 Multiple Linear Regression Analysis Results

Variable	Unstandardized Coefficients (B)	Std.Error	t-value	sig
Constant		1.384	0.927	1.492 0.142
Participation (X1)		-0.160	0.60	-2.667 0.010
Transparency (X2)		0.188	0.63	2.970 0.005
Accountability (X3)		0.183	0.79	2.320 0.025
Information Technology Utilization (X4)		0.734	0.57	12.830 0.000

Source: Data processed, 2025

Based on the table the multiple linear regression equation is as follows:

$$Y = 1.384 - 0.134X1 + 0.177 X2 + 0.173X3 + 0.775X4 + e$$

A constant value of 1,384 means that if participation, transparency, accountability and utilization of information technology remain, then the effectiveness of village fund management is 1,384. The regression coefficient of the participation variable of -0.160 means that if the participation variable increases by one unit, it will cause a decrease in the management of village funds by 0.160, provided that the other independent variables are considered constant. If the transparency variable is increased by one unit, the management of village funds will increase by 0.188. the management of village funds will increase by 0.183 if the accountability variable is increased by one unit and 0.734 the information technology utilization variable is increased by one unit. With a note that other independent variables are considered constant.

Hypothesis testing is done with the t test, by comparing the significance value, if the significance value <0.05 , then the independent variable has a significant effect on the dependent variable. The t test results of multiple linear regression analysis are as follows:

Table 2. T-Test Results

Variable	t-value	sig	interpretation
Canstant	1.492	0.142	
Participation (X1)	-2.667	0.010	negative significant
Transparency (X2)	2.970	0.005	positive significant
Accountability (X3)	2.320	0.025	positive significant
Information Technology Utilization (X4)	12.830	0.000	positive significant

Source: Data processed 2025

From table 2, the t test results of this study are as follows, effect of participation on village fund management. Based on the results of the t test, the participation variable has a significance value of $0.010 < 0.05$ with a negative t value, it can be concluded that the first research hypothesis, which states that participation has a significant positive effect on village fund management, is rejected. This indicates that increasing participation actually reduces the management of village funds. Effect of Transparency on Village Fund Management. Based on the results of the t test, with a significance value of $0.005 < 0.05$, it can be concluded that the second research hypothesis, which states that the transparency variable has a significant positive effect on the management of village funds, is accepted. This means that there is an influence between transparency on the management of village funds.

Effect of Accountability on Village Fund Management. Based on the results of the t test, with a significance value of $0.025 < 0.05$, it can be concluded that the third research hypothesis, which states that accountability has a significant positive effect on the management of village funds. This means that there is an influence of accountability variables on the management of village funds. Effect of Information Technology Utilization on Village Fund Management. From the results of the t test, with a significance value of $0.000 < 0.05$, it can be concluded that the fourth research hypothesis, which states that the utilization of information technology has a significant positive effect on the management of village funds is accepted.

The F test is done by comparing the F count with the F table and analyzing the significance value or *p-value*. The F table value in this study is 2.80.

Table 3. F-Test

Model	Sum of squares	df	Mean quares	F	Sig
Regression	369.733	4	92.433	211.437	0.000
Residual	20.984	48	0.427		
Total	390.717	52			

Source: Data processed 2025

Based on table 3, shows the value of F count $>$ the value of F table ($211.438 > 2.80$) and the significance value is 0.000 ($0.000 < 0.05$). This means that there is a simultaneous influence between the independent variables on the dependent variable in this study. The coefficient of determination in this study uses *Adjusted R square*, the results of which are as shown in the table below:

Table 4. Test Results of the Coefficient of Determination

Model	R	R Squares	Adjusted R Squares	Std error of the estimate
1	0.973	0.946	0.942	0.661

Source: Data processed 2025

Adjusted R square 94.2%. This means that the management of village funds is influenced by participation, transparency, accountability and utilization of information technology. The remaining 5.8% is another factor outside this study.

Effect Participation on Village Fund Management. Based on the results of the t-test, the significance value is $0.010 < 0.05$ with a negative t-value, it can be concluded that the first research hypothesis stating that participation has a significant positive effect on village fund management is rejected. In fund management, community participation does not have a positive impact. This can occur due to the limited knowledge of the people of Bandardawung Village, the majority of whom have primary and high school education. So that the community does not fully understand the procedures for managing village funds. There are also those who, due to their busy lives, feel indifferent and do not care about village fund management. The community feels they

have no influence, and the lack of community information makes them not support the village government in carrying out the mandate it has given them [7]. The results of this study are not in accordance with previous research by Yanri, Julica, and Yunita [3], which states that community participation has a positive effect on the management of village funds [18]-[22]. Previous research by Wibisono States that community participation does not have a positive effect on the management of village funds [6].

Effect of Transparency on Village Fund Management. Based on the results of the t test, with a significance value of $0.005 < 0.05$, it can be concluded that the second research hypothesis, which states that transparency has a significant positive effect on the management of village funds is accepted. The Bandardawung Village Government provides information regarding the use of village funds. With transparency, the community can oversee the use of village funds, prevent corruption, and ensure that the budget is used in accordance with the needs and aspirations of the community. Transparency is very important in the management of village funds because it guarantees access to information for the community and minimizes potential irregularities. The higher the level of transparency in the management of village funds, the better the management of these funds. This supports previous research, [5]-[7], [20]-[23] which state that transparency has a positive effect on the management of village funds [4], [6], [7], [23]-[27]. Transparency does not positively affect the management of village funds [5], [7]

Effect of Accountability on Village Fund Management. Based on the results of the t test, with a significance value of $0.025 < 0.05$, it can be concluded that the third research hypothesis, which states that accountability has a significant positive effect on the management of village funds. Accountability is very important in the management of village funds because it creates clear accountability for the village government to the community. Accountability ensures the use of village funds in accordance with procedures, policies, and applicable laws and regulations. It is also important to prevent misuse of funds, increase the effectiveness and efficiency of the use of funds, and build trust between the village government and the community. The results of this study are in accordance with research state that accountability has a positive effect on the management of village funds [28]-[32]. But it is not in accordance with the results of research which state that accountability has no positive effect on the management of village funds [5], [6].

Effect of Information Technology Utilization on Village Fund Management. Based on the results of the t test, with a significance value of $0.000 < 0.05$, it can be concluded that the fourth research hypothesis, which states that the utilization of information technology has a significant positive effect on the management of village funds is accepted. Information technology plays a crucial role in improving the efficiency, accountability, and transparency of village fund management. Bandardawung Village already uses technology such as financial applications, management information systems, and digital platforms that help accurate recording, fast reporting, This research supports research which states that the use of information technology has a significant positive effect on the management of village funds [33]-[36].

Based on the simultaneous test, the variables of participation, transparency, accountability and utilization of information technology had a positive effect on the management of village funds. From the partial test, the variable with the greatest influence on village fund management is the variable of information technology utilization. Adjusted R square 94.2%. This means that the management of village funds is influenced by participation, transparency, accountability and utilization of information technology. The remaining 5.8% are other factors outside this study.

The use of information technology has a dominant influence in this research. The use of systems, computers, and the internet in Bandardawung village can improve transparency, accountability, and public service. Information technology helps the Bandardawung village government prepare timely financial reports. With information technology, the Bandardawung village government can make decisions quickly.

4. CONCLUSION

The conclusion of this study is that the participation variable has a significant negative effect on village fund management. The variables of transparency, accountability and utilization of information technology had a positive effect on the management of village funds. Based on the simultaneous test, the variables of participation, transparency, accountability and utilization of information technology had a positive effect on the management of village funds. Adjusted R square 94.2%. This means that the management of village funds is influenced by participation, transparency, accountability and utilization of information technology. The remaining 5.8% are other factors outside this study. Future research is expected to be able to increase the population size in order to increase the sample size in order to provide more comprehensive research results. further research that discusses the principles of village fund management, developed towards good governance

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