

The Influence of Accountability and Transparency of Fund Management on Village Government Trust in The Paguyangan Sub-District of Brebes

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ABSTRACT

Keywords:

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Study This aims To analyze the influence of accountability and transparency in village fund management to level the trust public in government villages in the District Paguyangan. Primary data was obtained through a spread questionnaire to 125 respondents from 8 villages in the District Selected community using a purposive sampling technique. Amount sample the considered representative For describing population research totalling 12 villages. The research method used is an approach quantitative with analysis of multiple linear regression. The data analysis process includes instrument testing (validity and reliability), assumption testing classical (normality, heteroscedasticity, multicollinearity), and hypothesis testing using the SPSS application. Research results show that accountability and transparency in village fund management are influential and significant to the enhancement trust public in government villages. The more accountability and transparency in managing village funds, the level of trust public will the more tall.



Introduction

Indonesia is an archipelagic country that has a very large and composed territory of various areas with diverse characteristics. In order to reach and develop throughout the region optimally, the government centre needs to help government more areas understand the conditions and needs of each region. At the level of government, the village plays a significant role in the development and development process of people in the region. Therefore , the government centre allocates special funds called village funds To support implementation development at the level village.

Village fund management is arranged in Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 which stipulates principles of

accountability and transparency as the base main. Accountability refers to the obligations government village For accountable every activity and use of funds to the community. Temporarily that is, transparency refers to the openness of information and convenient access for the public For obtaining related data management finance village. The second principle becomes very important Because possible public To participate in monitoring and ensuring that village funds are used in a way effective and responsible answer.

In practice, implementation principles of accountability and transparency in village fund management Still face challenges. One example case that occurred in case of corruption in Pakujati Village, District Paguyangan, Brebes Regency, where the former head village was sentenced to prison and fines Because of misusing village funds. That case shows the necessity for enhancement of accountability and transparency in the management finance village To restore Community trust (Pebrianti, 2021)

A study previously has disclosed exists a significant relationship between accountability and transparency with the level of trust public in government villages. However, the results study also show variation in strength connection in various regions. Therefore, the research aims To analyze in a way that specifically influences accountability and transparency management finance to level trust society to the government villages in the District Paguyangan. With an understanding of the connection This is expected government village can take the right steps To increase accountability and transparency, so can repair trust community and support the development sustainable village.

Research Methods

Study This uses an approach quantitative For analyze the connection because consequence between variable accountability and transparency village fund management (variable independent) against the level of trust society in the government village (variable dependent) in the District Paguyangan, Brebes Regency. The main purpose study is To show in a way the empirical variable extent of accountability and transparency influence the level of trust public through data collection and analysis statistics. Population study This covers 12 villages in the District Paguyangan and samples as many as 125 respondents chosen from 8 villages, namely Pakujati Village, Pajojengan Village, Paguyangan, Winduaji, Kretek, Taraban, Kedungoleng, and Wanatirta. Data collection was carried out through spread designed questionnaire in a way special For measure the perception public about accountability, transparency, and the level of trust in the government village. Questionnaire This consists of questions with Reflective 1 to 5 Likert scale responses positive until negative. Before distribution, the questionnaire moreover formerly tested its validity and reliability.

A validity test was done To ensure that each question item in the questionnaire truly measures the variable in question. Meanwhile, reliability testing was done To evaluate internal consistency and reliability questionnaire to produce data that can be reliable. Only valid and reliable questions are used in the final questionnaire. Data was obtained from the questionnaire and then analyzed using the device SPSS (Statistical Package for the

Social Sciences) software. The analysis covers statistics descriptive, test assumptions (normality, multicollinearity, and heteroscedasticity), as well as hypothesis testing To evaluate the connection between independent and dependent. Analysis results This will give an outlook on the extent of accountability and transparency in village fund management influence level of trust society to the government villages in the District Paguyangan.

Results and Discussion

Table 1. Statistical test Descriptive

	N	Min	Max	Mean	Std. Dev
Accountability	125	6	25	17.35	3,436
Transparency	125	7	32	24.30	5,001
Trust	125	15	46	34.87	6,387
Valid N	125				

Statistical test results in descriptive show that 125 respondents were used as a sample in observation. Variable minimum value accountability (X1) is 6, whereas marking the maximum is 25. Variable average accountability is 17.35 with a standard deviation amounting to 3,436. For variable transparency (X2), the value of the minimum is 7 and the value of the maximum is 32. Variable average transparency is 24.30 with a standard deviation amounting to 5,001. Whereas For variable trust (Y), the value of the minimum is 15 and the value of the maximum is 46. The variable average trust is 34.83 with a standard deviation amounting to 6,387. Is known that data from each variable X and Y is considered quality Good Because the average value more taller than the standard deviation.

Validity test

Validity test analysis results show that the calculated r-value more bigger compared to with r table (0.176), so the data used in the study is considered valid. Validity and Reliability Test done with use method.

Reliability Test Results

Variable	Cronbach Alpha	Value Limits	Description
Accountability	0.822	0.60	Reliable
Transparency	0.866	0.60	Reliable
Trust	0.879	0.60	Reliable

Reliability test results show that the Cronbach Alpha value for variable independent (accountability and transparency), as well as variable dependent (trust), exceeds the recommended value limit of 0.60. This matter shows that an instrument survey is used To

evaluate the impact of transparency and accountability to trust the public own level of reliability or high consistency. Cronbach Alpha values are 0.822, 0.866, and 0.879 for each variable showing that the data is in an instrument survey the its level of high consistency or reliability.

Table 3. Assumption Test Results Classic

Variable	Normality test	Heteroscedasticity Test	Multicollinearity Test Torrance	VIF
Accountability	0.200	0.179	0.455	2,198
Transparency		0.001	0.455	2,198

From the results of Table 3 above, testing for the normality test uses Kolmogorov-Smirnov type results sign value of 0.200 or more of 0.05, so the test data is within The research passed the normality test, which means the data is within the study normal distribution.

Heteroscedasticity test results show a sig value. X1 is 0.179 value the bigger from level significance 0.05. Whereas sig value. X2 is 0.001 value the bigger from level significance 0.05. So that can concluded that variable X1 does not happen symptom heteroscedasticity, whereas variable X2 exists symptom heteroscedasticity.

On results multicollinearity test testing show that The tolerance value for variables X1 and X2 is $0.455 > 0.10$ with a VIF value is $2.198 < 10.00$. So that concluded that results testing the data showed no symptom multicollinearity.

Table 4. Multiple Linear Regression Tests and Hypothesis Testing

Variable	Coefficient Regression	Std. Error	T value	Sig.	Note.
Constant	8,807	1,968	4,476	0.001	
Accountability	0.517	0.157	3,298	0.001	Accepted
Transparency	0.702	0.108	6,612	0.001	Accepted
R Square	0.605				
Adjusted R Square	0.598				
F	93,400			0.001	

Coefficient value determination (R Squared) shows that around 59.8% of the variation in the Trust (Y) variable can be explained by variables Accountability (X1) and Transparency (X2), so big influence variable price to trust amounted to 0.598 (59.8%).

Variable independent in a way together to variable dependent. Terms used in this F test that use level significance not enough from 0.05. To obtain results significance can done by mark significance that is when the mark significance is not enough from the level

error used in research (5% or 0.05) then variable independent together is influential to variable dependent and vice versa. Is known based on the output above shows mark significance influence of X1 and X2 simultaneous to Y is equal to $0.001 < 0.05$. So that can concluded that there is an influence of X1 and simultaneous towards Y.

Discussion

H1: Accountability influential positive and significant to Community trust

Research result This shows that there is influence positive and significant between accountability and to trust public in the management of village funds in the District Paguyangan. A significance value of $0.001 < 0.05$ indicates that results This Enough is significant in a way statistics. Findings This is in line with a study previously carried out by (Taufiqi & and Ariani, 2022) who stated that the accountability of village funds can influence the trust public.

Accountability in village fund management is the factor it's important that can increase the trust public in a government village. When the govt village applies the principle of accountability well, like serving report accountability activities and use of funds transparent, then the public will feel Certain that village funds are managed correctly and appropriately with goals that have been set. This matter can create a impression positive and enhance the trust public in the government village.

Findings This is also supported by research (Prihatini & Subanda, 2020) which states exists a connection significant between accountability and the level of trust public. Apart from that, (Susliyanti & and Binawati, 2020) confirm that the trust public can improved with increased accountability appropriate work and fund management with applicable standards. So, you can conclude that H1 is accepted, ie there is influence positive and significant between accountability to trusting the community in managing village funds. Enhancement of accountability in village fund management is an step important that is necessary carried out by the government village To build and maintain trust in society, which ultimately can support development and prosperity in the village.

H2: Transparency Influential Positive and Significant on Public Trust

Based on the mark significance influence of transparency management finance (X2) against confidence (Y) of 0.001 is known more smaller than 0.05 then matter This shows that transparency management finances (X2) have an influence positive to trust seen that transparency management finance (X2) has an influence positive showing that enhancement transparency management financial (X2) effective increase trust society (Y). Enhancement of transparency in village fund management will increase the trust public in the performance government village. Importance transparency in management finance village including confirming information easily accessible to the public. Stewardship theory emphasizes that management source Power organization must be honest and open. So, you can conclude that transparency's role is important in strengthening the connection between the government village and community. H2 is accepted and transparency management finances (X2) have a influence positive and significant to trust society (Y) in village fund management. Transparency management

increased finances will strengthen the connection between government villages and communities, as well as make it easier to participate public in the development of villages.

Conclusion

Studies find that accountability and transparency in village fund management contribute positively to stick trust public in government villages in the District Paguyangan. Therefore that's necessary exists enhance accountability and transparency To build trust and trust public in the government village. Public trust holds a role important in the development process because the more trust the public so the more there is also great participation in the utilization of source Power nature and support of government village in Development efforts.

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