JOURNAL INFORMATIC, EDUCATION AND MANAGEMENT (JIEM)
Vol 8 No 1 (2026): September 2025 - February 2026, pp. 75 ~ 83
ISSN: 2716-0696, DOI: 10.61992/jiem.v8i1.183

Factors Affecting the Accountability of Village Fund Management in Pineung Siribee

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Article Info

Article history:
Received 28 September 2025
Revised 1 October 2025
Accepted 4 October 2025

Keywords:
Village Apparatus Competence, Community Participation, Internal Control System, Accountability

ABSTRACT

This study aims to examine the factors influencing the accountability of village fund management in Pineung Siribee Village, Samalanga District, Bireuen Regency. The problem addressed is the low level of accountability due to limited competence of village officials, weak community participation, and insufficient internal control systems. Data were collected from 36 respondents using questionnaires and analyzed with multiple linear regression through SPSS version 24. The results show that the competence of village officials, community participation, and internal control systems have a positive and significant effect on accountability, both partially and simultaneously. These findings conclude that strengthening competence, increasing participation, and reinforcing internal controls are crucial to improve accountability in village fund management.

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1. Introduction

The management of village funds is one of the strategic policies of the Indonesian government that aims to support village development, reduce inequality, and improve community welfare. Since the launch of the village fund program, the budget allocation given to villages has continued to increase every year. The increase reflects the government's commitment to making villages the spearhead of national development. However, behind the great potential of village funds, various problems arise related to accountability in its management.

Reports from the Audit Board (BPK) and the Corruption Eradication Commission (KPK) show that misappropriation of village funds still occurs, both in the form of budget abuse, non-transparent financial statements, and weak supervision. This condition raises questions about the extent to which the competence of village officials, community participation, and internal control systems are able to encourage the realization of accountability.

Similar phenomena are also seen at the local level, including in Pineung Siribee Village, Samalanga District, Bireuen Regency. This village received village funds with a significant increase from 2021 to 2023. However, the limited knowledge of the apparatus, low community involvement in village deliberations, and weak internal control systems are still the main obstacles. These problems can hinder the achievement of the goal of village funds, which is to improve community welfare.

Several previous studies reinforce the importance of these factors. Atiningsih & Ningtyas (2021) found that apparatus competence, community participation, and internal control system have a positive effect on the accountability of village fund management. Similar research by Fahera & Satyawan (2022) also shows that community participation and internal control play an important role in realizing transparent and accountable village governance.

Based on this description, the formulation of this research problem is whether the competence of village officials, community participation, and internal control system have a significant effect on the accountability of village fund management, both partially and simultaneously. The purpose of this study is to empirically examine the influence of these three factors on accountability, as well as provide an empirical picture of the condition of accountability for village fund management in Pineung Siribee Village.

Thus, this research is expected to make a theoretical contribution in enriching the study of public sector accounting, especially related to village fund governance, as well as practical contributions in the form of input for village officials and the community in increasing transparency and accountability in village fund management.

2. Research Methods

This study uses a descriptive quantitative approach with the aim of examining the influence of village apparatus competence, community participation, and internal control system on the accountability of village fund management. The location of the study is Pineung Siribee Village, Samalanga District, Bireuen Regency.

The population in this study is village officials and communities involved in the management of village funds, with a total of 36 respondents. The data collection technique was carried out with a questionnaire prepared based on the indicators of each research variable.

The independent variables in this study are: Competence of village apparatus (X1), Community participation (X2), Internal control system (X3). Meanwhile, the bound variable is the accountability of village fund management (Y).

The data analysis technique used multiple linear regression with the help of SPSS software version 24. The analysis begins with a validity, reliability, and classical assumption test. Furthermore, a t-test is carried out to test the partial influence, an F test for simultaneous influence, and a determination coefficient analysis to see the magnitude of the influence of independent variables on the dependent variables.

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3. Result and Discussion

Results of the Instrument Validity and Reality Test

The research instrument was tested using the Pearson correlation and Cronbach's Alpha value. The results of the validity test show that all question items have a correlation value greater than 0.3 so that they are declared valid. The reliability test resulted in a Cronbach's Alpha value of > 0.6, which means the questionnaire is reliable and suitable for use in the study.

Classic Assumption Test

Normality Test

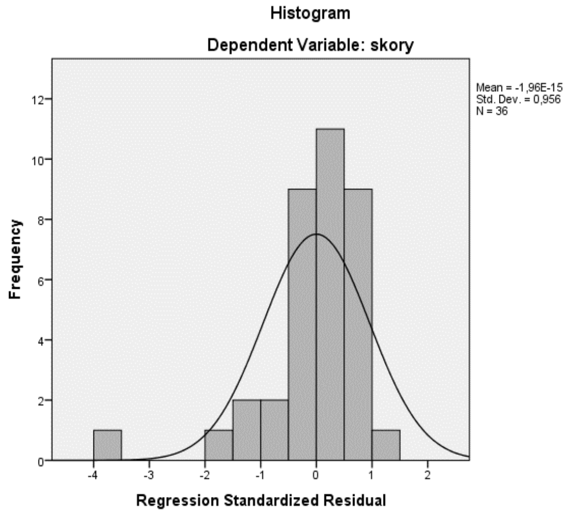

Figure 1. P-Plot Normality Chart

Based on the assumption of normality using the Probability Plot graph, where the histogram graph provides a distribution pattern that deviates to the right, which means that the data obtained is normally distributed.

Multicollinearity Test

Table 1. Multicollinearity Test

Model	Collineary Statistic	
	Tolerance	VIF
Competence of village apparatus	0,385	2,598
Community participation	0,922	1,084
Internal control system	0,368	2,716

Source: SPSS 25 output (processed), 2025

The multicollinearity test is used to evaluate whether there is a high correlation between independent variables in a multiple linear regression model. If there is a high correlation between independent variables, it can cause interference in the measurement of the influence of these variables on related variables. Based on the table above, it shows that each variable has a VIF value of less than 10 and a tolerance value greater than 0.10, which means that there is no multicollinearity between independent variables.

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Heteroskeativity Test

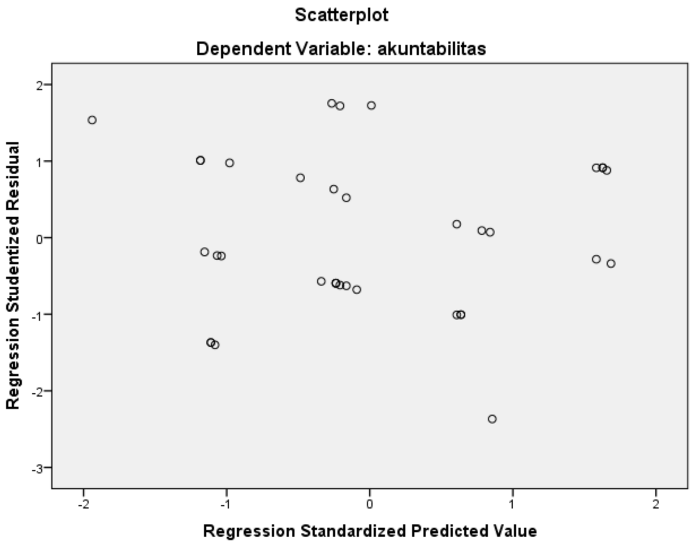

Figure 2. Heteroskeaticity Test

Based on the output of the Scatterplots above, it is known that, the scatter data points are above and below or around the number 0. Dots don't accumulate just above or below. The spread of data points does not form a wavy pattern that widens and then narrows and widens again. The spread of data points is unpatterned. The figure above shows the dots scattered randomly, do not form a clear/regular pattern, and are scattered both above and below and around the number 0 on the Y axis.

Multiple Linear Regression Analysis

Table 2. Multiple Linear Regression Test Results

Model	Unstandardized Coeffisients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
(Constant)	,390	2,987		,131	,015		
X1	,492	,136	,490	3,625	,001	,385	2,598
X2	,315	,111	,212	2,132	,011	,922	1,084
X3	,476	,150	,439	3,176	,003	,368	2,716

Source: SPSS 25 output (processed), 2025

The results of multiple linear regression analysis show similarities:

Y= 0,390 + 0,492X1 + 0,315X2 + 0,476X3 + e

The X1 coefficient (Village Apparatus Competence) of 0.492 shows that every increase in one unit of village apparatus competence will increase the accountability of village fund management by 0.492 units, a significant value of 0.001 < 0.05 indicates that the competence of village apparatus has a significant effect on the accountability of village fund management. The X2 coefficient (Community Participation) of 0.315 shows that every increase in one unit of community participation will increase the accountability of village fund management by 0.315 units, a significant value of 0.011< 0.05 indicates that community participation has a significant effect on the accountability of village fund management. The X3 coefficient (Internal Control System) of 0.476 indicates that every increase of one unit of the internal control system will increase the accountability of village fund management by 0.476 units, a significant value of 0.003 < 0.05 indicates that the internal control system has a significant effect on the accountability of village fund management.

Partial Hypothesis Testing (t-test)

Table 3. Results of the test t

Model	**Unstandardized Coeffisients**		**Standardized Coefficients**		
	B	Std. Error	**Beta**	**t**	**Sig.**
(Constant)	,390	2,987		,131	,015
X1	,492	,136	,490	3,625	,001
X2	,315	,111	,212	2,132	,011
X3	,476	,150	,439	3,176	,003

Source: SPSS 25 output (processed), 2025

Based on the results of the t-test, the Village Apparatus Competency variable (X1) has a calculated t-value of 3.625 with a significance of 0.001 < 0.05, so that it partially has a significant effect on the accountability of village fund management (Y). The Community Participation variable (X2) has a t-value of 2.132 with a significance of 0.011 < 0.05, which means that it also partially has a significant effect on the accountability of village fund management (Y). And the Internal Control System Variable (X3) has a t-value of 3.176 with a significance of 0.003 < 0.05, which means that it partially also has a significant effect on the accountability of village fund management (Y). Thus, the three independent variables have a positive contribution to the accountability of village fund management.

Simultaneous Hypothesis Testing (f-test)

Table 4. Test Results f

Model	**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
Regression	118,368	3	39,456	36,723	,000b
Residual	34,382	32	1,074		
Total	152,750	35			

Source: SPSS 25 output (processed), 2025

Based on the results of the F test, the F value was obtained at 36.723 with a significance of 0.000 < 0.05. This shows that the variables of Village apparatus Competency (X1), Community participation (X2), and internal control system (X3) simultaneously have a significant effect on the accountability of village fund management (Y). Thus, the regression model used is feasible to explain the relationship between variables in this study.

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The competence of village apparatus affects the accountability of village fund management

From the results of this study, the significance value of the competence of village officials was obtained based on the t-test, H0 was rejected and H1 was accepted, the conclusion was: there is a significant influence of the competence of village officials on the accountability of village fund management, the higher the level of competence possessed by village officials, the more the principle of accountability in village fund management. Village officials have high competence and will be able to manage village funds well. A high level of competence can be achieved through high education, not only that, training organized by the central government and local governments can improve the competence of village officials in managing village funds properly. Through this training, the competence of village officials will increase and affect the accountability of village fund management.

The results of this study are in line with the research conducted by Pahlawan (2020), Yennisa (2020), Aziz and Prastiti (2019). If village officials are competent in managing village finances, this can increase the accountability of the management of village funds. On the other hand, if village officials do not have adequate resources in carrying out their duties and functions, accountability will not be achieved optimally. Therefore, the competence of village officials can affect the accountability of village fund management (Umaira and Adnan, 2019).

Community participation affects the accountability of village fund management

From the results of this study, the significance value of community participation based on the t-test was obtained, thus H0 was rejected and H1 was accepted, the conclusion was: there is a significant influence of community participation on the accountability of village fund management. Good community participation will increase accountability in good village fund management. Community involvement in the management of village funds will make it easier for village officials in the implementation of village development, community involvement in plenary meetings determines where village development is headed. Not only that, the involvement of the community in the management of village funds to eradicate irregularities that may occur carried out by irresponsible individuals.

The results of this study are in line with the research conducted by (Umaira and Adnan, 2019), Pahlawan (2020), Mada et al. (2017). Participation is a way to increase accountability in response to the high public distrust of the government. Many residents blame officials for decision-making. Community participation in the management of village funds is very important because the community can obtain information about the distribution of funds for the development of their village. The community can also be called the main stakeholder in the implementation of public organization policies, especially the implementation of development in villages. Development implementation must be prioritized by involving the community so that the development implementation process is right on target, efficient and effective (Wafirotin and Septiviastuti, 2019).

The internal control system affects the accountability of village fund management

From the results of this study, the significance value of the internal control system based on the t-test was obtained, thus H0 was rejected and H1 was accepted. In conclusion: there is a significant influence of the internal control system on the accountability of village fund management. This result is in line with the stewardship theory, where the internal control system needs to be grown and preserved in the village government so that the management of village funds can run according to what has been planned beforehand. This is due to the existence of five elements in SPIP that have been implemented properly and correctly. The principles contained in internal control have been implemented by the village government to achieve efficient and effective goals, obtain good financial management reporting and encourage compliance with applicable regulations.

This result is supported by Martini's (2019) research which shows that the control system can affect the accountability of village funds in Sembawa sub-districts. In addition, these results are supported by research by Sugiari and Sugiyanto (2017), Swaitri and Muhammad (2019), Triyono et al. (2019), and Mufti (2020) which states that the internal control system has a positive and significant effect on the accountability of village fund management.

4. Conclusion and Suggestions

Conclusion

This study concludes that the competence of village officials, community participation, and internal control system have a positive and significant effect on the accountability of village fund management in Pineung Siribee Village, Samalanga District, Bireuen Regency. These findings confirm that increasing the capacity of the apparatus, active involvement of the community, and strengthening the internal control system are key factors in realizing transparency and accountability. The advantage of this research lies in its contribution to providing an empirical picture at the village level. However, the limitation of this study is the relatively small number of respondents so that the results cannot be generalized widely. Therefore, further research can expand the scope of the region, add other variables, or use mixed methods to make the results obtained more comprehensive.

Suggestion

Based on the results of the research, village officials are expected to be more active in improving their skills through routine training and optimizing the implementation of the internal control system so that the management of village funds is more accountable. The community is also expected to participate more widely in the planning, implementation, and supervision of village programs. Thus, the management of village funds can run transparently, effectively, and be able to provide real benefits for the welfare of the community.

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