

**THE INDONESIAN PERSPECTIVES ON VILLAGE FINANCIAL MANAGEMENT
ACCOUNTABILITY**

Abdul Kadir

Accounting Department, STIE Indonesia Banjarmasin, Indonesia

Kiswanto Nina Widarini

David Indra Gunawan

Dani Puspitasari

Accounting Department, Faculty of Economics, Semarang State University, Indonesia

ABSTRACT

This research is intended to the village officials in understanding the village financial management accountability. A quantitative method is employed in this research with a purposive sampling technique. The research population is villages in Kebumen Regency involved in the village financial management. The samples are 107 village officers coming from the 38 villages, while the data are collected using questionnaires. The data are then processed using a descriptive and multiple linear regression analysis with SPSS program version 21. The multiple linear regression analytical test shows that understanding the village financial management accountability variable partially influence the village finance accountability, while understanding the duties and functions of village governance and understanding th village financial management technical assistance variable significantly influence the village financial management accountability..

Keywords: Accountability, Comprehension Main Duties and Functions, Technically Village Financial Management

INTRODUCTION

Village is defined as a legal community unit with its territorial boundaries which has the authority to manage and organize the duties of the related local communities' interests based on the origin and the related local customs within the district/city recognized and respected by the Governance System of the Republic of Indonesia. Law No. 6 of 2014 on village's great opportunities to manage its own governance and development implementation to improve the village communities' welfare and life quality, shown with the initiated Village fund budget allocation in 2015. The Indonesian government and its House of Representatives (Dewan Perwakilan Rakyat/DPR) have a strong commitment related to this policy, shown with the agreed village fund budget which is up to Rp. 20.7 trillion in the revised Village Budget (Anggaran Pendapatan dan Belanja Desa/APBD) of 2015 which is distributed to 74,093 villages throughout Indonesia and the budget may be increased in 2016.

The demands for the village financial management accountability get higher, yet there are still many unresolved problems, such as the village mentoring program, in which one mentor for every three villages. The arising problem related to the village mentoring program is the education level gap between the mentors who graduated only from Junior High School and village officers who graduated from Senior High School. It is ironic as the village mentors who are expected to guide the village officials related to the village financial management have lower education level.

The above data show that there is a huge fund increase that The Corruption Eradication Commission (Komisi Pemberantasan Korupsi/KPK) predicts that there is a corruption potential in the village fund distribution. Thus, the Corruption Eradication Commission conducts a Study on the village Financial Management Assessments: Village Fund and its Allocation. The results of library analysis, expert's opinions, and direct observations identify that there are several potential problems arising in the village financial management which are not always linear with the existing regulations, including the corruption and fraud potentials which may occur in the village financial management.

Based on those studies, it can be concluded that the Village Fund and its Allocation are susceptible to be manipulated and misused in its accountability report. However, this study does not explain about the undertaking corruption but its corruption potential may be performed that all involved parties in the village financial management have to cooperate and work together in managing the Village Fund and its Allocation effectively, efficiently, transparently, and accountably. The Regulation of the Minister of Domestic Affairs No. 113 of 2014 on Village Financial Management mentions that what is meant by Village Financial Management is the overall financial management activities covering the village financial planning, implementation, administration, reporting, and accountability. The village financial manager is the head of village and the Village Financial Management Technical Implementation Officers (Pelaksana Teknis Pengelolaan Keuangan Desa/PTPKD).

The important issues on the recent state financial management are how to create accountability and foster the public confidence on the government financial performance. Public accountability is the obligation of the trusted representative party (agent) to provide accountability, presentation, reporting, and disclosures of the entire activities entrusted by the assigning party (principal) who has the right and authority to ask the accountability trusted (Mardiasmo, 2009: 20). Public accountability consists of two types: (1) vertical accountability, and (2) horizontal accountability. The first is fund management accountability to the higher authority, while the latter is that given to the public.

Based on above explanations, it shows that to establish the village financial management accountability, human resources (HR) play a greatly essential role. However, the recently existing human resources (HR) are not yet adequate in terms of quality that it is necessary for the village officials to have an intensive technical assistance to improve their quality, especially regarding to their understanding and capability on village financial management. Technical assistance (Bimbingan Teknis/bimtek) is knowledge and capability development training intended to solve the problems faced by both individuals and particular institutions. In facts, high level competence is required that technical assistance certainly becomes a necessity for individuals, institutions, and government agencies. The Village Financial managers covering the head of Village and the Village Financial Management Technical Implementation Officers (Pelaksana Teknis Pengelolaan Keuangan Desa/PTPKD) also require technical assistance to improve their competence in making the Village Financial Management. The required technical assistance is particularly related to the financial planning, implementation, administration, reporting, and accountability.

The required understanding includes the organizational main duties and functions that the village officials may perform their duties and responsibilities in accordance with their Job Description. Main duties and functions are activity or working units performed by the employees with particular aspects which are related each other according to each characteristic or implementation to achieve the particular goals within an organization (Rivani, 2012).

In addition, village officials, especially the head of the village and the Village Financial Management Technical Implementation Officers (Pelaksana Teknis Pengelolaan Keuangan Desa/PTPKD) should also understand the village financial accountability mechanisms. If they understand the village financial accountability mechanisms well, each village financial management may also become good.

Literature Review Stewardship Theory

Stewardship theory is derived from the psychological and sociological knowledge designed to explain a situation in which the manager is acting as a steward to meet the owners' interests (Donaldson & Davis, 1989 in Raharjo, 2012). Stewardship theory explains that the manager should behave in accordance with the mutual interest. When the interests between the stewards and the owners are different, the stewards should try to cooperate with than to work against them since the stewards feel that mutual interests are important and to behave in accordance with the owners is rational considerations since the stewards emphasize more on the efforts to achieve the organizational goals.

Stewardship theory assumes that the organization success has a strong relationship with the owners' satisfaction. Stewards may protect and maximize the organization wealth through the company performance that the utility may function maximally. The stewardship main assumption is that managers should adjust their purposes with the owners' goals. It does not mean that the stewards do not have life necessities.

Stewardship (a serving attitude), a new perspective on management and organizational operation which has been shifting from the controlling and directing leadership and management concept to the partnership and ownership managerial shared by the members of organization concept that organization may become one inseparable entity (Ikhsan and Suprpto, 2008).

The manager has been conditioned to be responsible for the owners in determining their destiny and organization sustainability. Powerful authority in determining strategy without any fear of guilty in constructing policies, or fear of being criticized or canceled by the other parties, especially by the owner (principal) may facilitate the steward to perform their vision and missions, as stated in the agreement for mutual purposes. They are also conditioned to improve the democracy in their working places and to refocus the lower level groups to mutually serve the main job to be achieved.

This theory assumes that the Head of the Village and the Village Financial Management Technical Implementation Officer (Pelaksana Teknis Pengelolaan Keuangan Desa/PTPKD) consisting of village secretary, village treasurer and head of the village are the stewards (managers) of the village fund. The head of the Village and the Village Financial Management Technical Implementation Officer (Pelaksana Teknis Pengelolaan Keuangan Desa/PTPKD) have managed the village fund in accordance with the applicable provisions in order to improve the welfare of the village communities. The village officials as the stewards are accountable for the village financial management to the principal (communities) in which the accountability to the public is considered as a form of horizontal accountability, while the accountability to the government, is considered as a form of vertical accountability. Communities as the principal have the right to ask their accountability on what has been made in their governance.

Village Financial Management Accountability

Accountability is an obligation to provide accountability and describes the performance and actions of someone possessing a legal entity within an organization to the party who has the right or authority to ask information or explanations regarding to the performed activities. The implementation of accountability in government agencies should consider the following principles: 1). Institution leader's and the entire staffs' commitment to manage the implementation of accountable missions; 2). system which ensures the utilization of resources

consistent with the applicable legislations of law; 3). The demonstrated achievement level of the established goals and targets; 4). Orientation on the vision and mission achievements as well as the results and benefits. 5). Honesty, objectivity, transparency, and innovation as the catalyst for the managerial changes of the government agencies in the forms of method and performance measuring technique sophistication as well as the accountability report writing (LAN & BPKP, 2000). Accountability is one of the forms in realizing good governance (Solikin, 2006).

Turner and Hulme (dalam Mardiasmo 2009) explain that accountability is a complex concept which is more difficult to realize than the corruption eradication. The accountability realization is the main objective of the public sector reformation. The demands of public accountability require the public sector institutions to emphasize more on not only on vertical but also the horizontal accountability. The arising demands are due to the required external financial statement to describe the performance of public sector institutions. The existing village government accountability on the village financial management is considered as the report which describes the performance of public sector institutions.

Four accountability dimensions required by the public sector organizations according to Ellwood (1993) in (Mardiasmo, 2009: 20) include:

1. Probity and legal accountability

Accountability for probity is related to the abuse of power, while the legal accountability is related to the guarantee their compliance with laws and other regulations required within the utilization of public fund sources.

2. Process accountability

Process accountability is related to whether the procedures used in performing the duties are good or not in terms of adequacy of accounting information systems, management information systems, and administrative procedures. Process accountability is manifested through the provision of fast, responsive, and low cost public services. The supervision and investigation on the process accountability implementation may be made, for example by examining the presence or absence of mark-ups and other charges out of the previously established ones, as well as the inefficiency sources and wastes causing the high cost and delayed public services. Supervision and investigation on process accountability are also related to the examination on tender processes of the public projects which should be highly concerns on the granted tender contracts whether the tender processes are fairly made through the Compulsory Competitive Tendering (CCT), or through Corruption, Collusion, and Nepotism (KKN) patterns.

3. Program Accountability

Program accountability is related to consideration whether the goals previously established may be achieved or not, and whether the alternative programs have been considered to provide optimal results with minimal costs or not.

4. Policy accountability

Policy accountability is related to government accountability, both central and local government regarding to the policies made by the government to Indonesian House of Representatives/Regional House of Representatives (Dewan Perwakilan Rakyat/Dewan Perwakilan Rakyat Daerah [DPR/DPRD]) and wider communities.

Mahmudi (2007) explains that financial accountability is the accountability of public institutions to economically, efficiently, and effectively utilize the public funds, without any fund wasting activities, leakage, and corruption. Financial accountability is important since public financial management may become the major concern of the society.

Accountability covers the provision of financial information to the public and the other users to enable them to assess the government accountability for the entire activities made not only the financial statements but also information in economic, social and political decision making. In addition, accountability is the government's efforts in realizing the implementation of good governance (Astuty and Fanida, 2014). Accountability is closely related to the instrument to control activities, especially in terms of public service achievement results and transparent information delivery to the public (Arifiyanto, 2014). Sujarweni (2015) reveals that transparency is a principle which ensures the access or freedom of everyone to obtain information related to the implementation of governance covering policy making processes, implementation and the achieved results, while participative is a principle which provides each villager of the related village has the right to be involved at any decision-making of any activities organized by the village government where they belong to.

Accountability is expected to be able to improve the quality and performance of the government institutions in order to become a transparent government merely focusing on public interests, especially the village government because as they are considered fundamental and have a direct contact with the public. Law No. 6 of 2014 Article 71 mentions that village fund are all village rights and obligations which may be valued in money and anything is in the form of money and goods related to the implementation of the village rights and obligations. Rights and obligations may result in revenues, expenditure, funding and management of the village fund. Village financial management is the overall village activities covering village fund planning,

implementation, management, reporting, and accountability. The head of the village is the authority holder in village financial management. The head of the village's authority on the village financial management is implemented by partly giving the authorization to the village officials.

Understanding the Village Government Main Duties and Functions

Duty is one important element within the organization. To effectively and efficiently achieve the organizational goals, the village government's duties as their responsibility should be properly designed and clearly described. The implementation of those duties or tasks is based on the organization's main duties and functions. Duties and functions are activity or working units performed by the employees who have particular aspects which are related each other based on their nature or implementation to achieve certain goals within an organization (Rivani, 2012).

Law No. 6 of 2014 on village mentions about the village position and type; village administration; village authority; village governance; village's and its communities' rights and obligations; village fund and village assets; as well as village and village area development. Village Regulations are the regulations of law stipulated by the head of the Village after being discussed and mutually agreed by the Village Consultative Body (Badan Permusyawaratan Desa). Village regulation is the further elaboration of higher legislations of law considering to the local villagers' social and cultural conditions. Hamdani (2013) explains that village government has a very significant role in the management of social processes within the society. The village government's main duties are related to "how to create a democratic life and provide good social services leading the people to the prosperous, peaceful, secure and equitable life". The Authority of the village financial management is clearly stipulated in the Regulation of Minister of Domestic Affairs No. 113 of 2014 Chapter III Article 3 to article 7. The Authority of village financial management is held by the head of the village, yet its implementation mechanisms, may be partly delegated to the village officials that the financial management implementation may be mutually performed by the head of the village and the Village Financial Management Technical Implementation Officers (Pelaksana Teknis Pengelolaan Keuangan Desa/PTPKD).

The Relationship between Understanding the Village Government Main Duties and Functions and the Village Government Financial Management Accountability

Village government is a formal symbol of the unity of village communities. Village government is considered as the lowest authority to originally set its own autonomous households/government of the village de-concentration delegation organized by the Head of the Village and the village officials (subordinates), representing the village communities to make

both internal and external relationship with the related communities. Understanding of the functions means that each member of the organization understands the duties and roles in achieving the organizational goals. It is necessary as understanding the functions may reduce the possible distortive actions made by someone who handles several duties at once.

the research conducted by Rahmawati (2015) entitled An Analysis on Village Readiness in Implementating the Application of Law No. 6 of 2014 concerning on Village (A Study on 8 villages in Sleman Regency) suggests that the head of the village should completely control the village financial management, yet should be implemented based on the existing regulations and job descriptions. Thus, it can be concluded that understanding the village government's duties and functions significantly influence the village financial management accountability. The more the village officials understand their duties and functions on village administration the more the village financial management accountability may be realized.

The Relationship between Understanding the Financial Management Technical Assistance and Village Financial Management Accountability

The government policy which leads the village government management to the good governance is a rational choice. One fundamental agenda leading to the good governance is the professionalism development of government officials, both in central and village level. As written in the Village Law, the provincial and district/city government should also help empower the village communities by providing guidance in the village development planning, implementation, and monitoring. Thus, technical assistance on village financial management is greatly necessary to improve the village government officials' understanding on village financial management to improve their compliance to the regulations of law and the quality of financial management and reporting that the village financial management accountability may be realized.

Good understanding on village financial management may assist the head of the village and the other village officials including the village treasurer. The research conducted by Akan (2015) states that communication has been sophisticatedly made through socialization, orientation, and training provided to the village official representatives which significantly influence Landungsari village readiness to implement the policy of ADD program based on Law No. 6 of 2014.

The research conducted by Anwar (2015) entitled the Village Financial Management Contributions and Roles to Realize the Transparent and Accountable Village Budget. The survey is conducted on the Village officials of Ngaglik sub-district, Sleman Regency, Yogyakarta through questionnaires distributed to 5 villages in Ngaglik sub-district. The researchers eventually conclude that there are only 2 villages understand the village financial statements. Based on that study, it can be concluded that not many villages have adequate human resources

that technical assistance related to the village financial management is still greatly necessary. Technical assistance programs for the village officials may help the village officials to better understand how to make and write the necessary reports as the governance implementation accountability. Technical assistance programs also guide and direct the participants' development through the required knowledge, skills and attitudes to meet certain standards (attitude, behavior, skills and knowledge set by the higher government level) to achieve the goals of village financial management accountability. Based on the explanation and results of those studies, it can be concluded that guidance may improve the village financial management accountability.

The Relationship Understanding Accountability Mechanism Against Village Financial Management Financial Management Accountability Village

The Regulation of the Minister of Domestic Affairs No. 37 of 2007 on Village Financial Management Guidelines which becomes the implementing regulation of Law No.32 of 2004 on Regional Government. The Regulation of the Minister of Domestic Affairs mentions that the village financial management performed by the village officials includes: Village Treasurer, Village Secretary, and the Village Financial Management Technical Implementation Officers (Pelaksana Teknis Pengelolaan Keuangan Desa/PTPKD). The head of the village is basically responsible to the people, yet his/her accountability procedures are submitted to the Regent/Mayor through the head of its sub-district. In addition, the head of the village should provide explanation of his/her written responsibility report to the Village Consultative Body (Badan Permusyawaratan Desa) and the society. The head of the village should deliver his/her responsibility report through information media which is easily accessible to the public, such as announcement boards, community radio and other information media, as described in the research conducted by Supriadi (2015).

Based on the Regulation of the Minister of Domestic Affairs No. 113 of 2014 on Village Financial Management Guideline, it is mentioned that the head of the village should submit his/her report due to the realization of Village Budget (Anggaran Pendapatan dan Belanja Desa/APBD) to the Regent/ Mayor in the forms of first and second semester report. The realization of the first semester report should be submitted no later than end of July of the current year, while the second semester report is submitted no later than end of January of the following year. The accountability report on the realization of Village Budget implementation covers revenues, expenditures, and funding. The accountability report on the realization of Village Budget implementation is an integral part of the village governance implementation report. The accountability report on the Village budget implementation is stipulated with the Village Regulation which is enclosed with: the Accountability Report Format on Village Budget

Implementation in the related Fiscal Year and village assets ownership per December 31 of the related Fiscal Year, and Central and Local Government Programs implemented in the village. The accountability reports completely, accurately and transparently reported based on the regulations are expected to increase the village financial management accountability. Thus, the model proposed in this research is as follows:

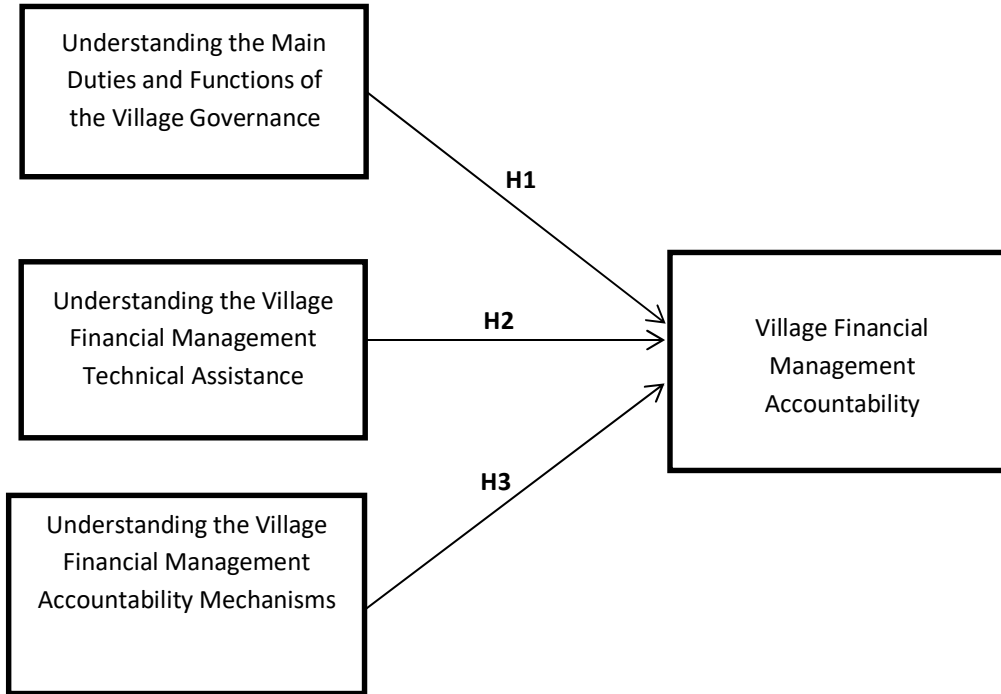


Figure 1. Framework

Thus, the hypotheses in this research are as follows:

H1: Understanding the main duties and functions of the village governance influences the village financial management accountability.

H2: Understanding the village financial management technical assistance influences the village financial management accountability.

H3: Understanding the village financial management accountability mechanisms influences the village financial management accountability.

This research is conducted on the village financial management in Kebumen Regency based on two (2) considerations: in 2015, Kebumen is regency which receives the biggest Village Fund in Central Java and has conducted the head of the village election in 2013. It means that the village financial managers have been serving approximately for 2 (two) years that the village financial managers in Kebumen Regency are expected to have an understanding related to their duties and functions and have attended several technical assistance implemented by the provincial and regency government.

Research Methodology

This research employs a quantitative approach with a hypothetical testing study design, to examine the influence between variables formulated in the research hypotheses. The research population is the village officials positioning as the village financial managers in Kebumen Regency. The samples are collected using a purposive sampling technique. Purposive sampling is a sampling technique with certain considerations (Sugiyono, 2015). The considerations are 1) the village officials involved in village management, such as the head of the village, village secretary, and village treasurer. 2) The head of the village, village secretary, and village treasurer who work in the village easily facilitated with transportation accessibility. Transportation accessibility is necessary as the questionnaires are directly given to the respondents. The respondent conditions as village communities are usually less knowledgeable in technology that mail survey is considered less appropriate.

The research population is the whole village officials positioning as the village financial managers in Kebumen Regency. The research area is considered to many and adequately wide that the population regions are divided into several sections. Of 26 sub-districts in Kebumen Regency, the researchers only select five specific sub-districts as the samples based on their geographic location.

Those five sub-districts used as the research samples are Alian, Buluspesantren, Kuthowinangun, Karanganyar, and Kebumen sub-district. The total samples collected based on the purposive sampling technique are as follows.

Table 1. Sample Size Determination

No.	Sub-district	Number of Sample Subjects
1.	Alian	9
2.	Buluspesantren	8
3.	Karanganyar	4
4.	Kuthowinangun	7
5.	Kebumen	10
Total		38

Sources: Processed Primary data, 2016

The variables in this research are the village financial management accountability as the dependent variable (Y), and three (3) independent variables covering understanding the main duties and functions of the village governance (X1), understanding the village financial management technical assistance (X2), and understanding the village financial management accountability mechanisms (X3). There are five variable indicators of the village financial management accountability (Y) covering accuracy, transparency, validity, relevance, and reliability. The variable of understanding the duties and functions of the village governance (X1) also has two indicators covering the functions of each village governance position in the village financial management and the main duties of each position of the village governance as well as the separation of duties in the village financial management. The variable of understanding of the village financial management technical assistance (X2) has two indicators covering the technical assistance regarding to the village financial management organized by the provincial or regency government and the village financial management assistance. Variable of understanding of the village financial management accountability mechanisms (X3) has three indicators covering the accountability report on the realization of the village budget implementation, accountability report enclosures on the realization of implementation, and fund absorption of the village budget.

This research uses the primary data and questionnaires directly given to the respondents. Questionnaire is a data collection technique conducted by giving the respondents a set of questions or written statements to answer/respond (Sugiyono, 2015: 199). The data sources are obtained from the answers of respondents covering the head of the village, village secretary, and village Treasurer as the village financial managers. The questionnaire questions or statements of each variable in this research is measured using a Likert scale. Likert scale is a scale used to measure attitudes, opinions, perceptions of an individual or a group on social phenomena. The respondents' answers are the quantified qualitative data, in which the answers are scored using

five (5) Likert scale points, consisting of 1 for Strongly Disagree (SD), 2 for Disagree (D), 3 for Uncertain (Un), 4 for Agree (A), and 5 for Strongly Agree (SA).

The collected data are further processed to determine the results. The data are processed using SPSS application ver.21. The researchers analyze the influence of understanding the duties and functions of the village governance, understanding the technical assistance of the village financial management and understanding of the village financial management accountability mechanisms on the village financial management accountability.

Result and Discussion

Table 2. Research Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
TOTALAKT	107	18	25	22.44	2.066
TOTALPF	107	24	35	30.47	2.944
TOTALBT	107	16	20	18.70	1.537
TOTALPJ	107	17	30	25.35	2.872
Valid N (listwise)	107				

Sources: Processed Primary data, 2016

Based on the results of the descriptive statistical analysis with a total sample of 107 respondents on the village financial management accountability (Y), it shows that the respondents' answers score is minimally 18 and maximally 25 that the answer average score (mean) is 22.44 with a standard deviation value of 2.066. due to the variable of understanding the duties and functions of the village governance (X1), the respondents' answer score is minimally 24 and maximally 35 that the answer average score (mean) is 30.47 with a standard deviation value of 2.944. Due to the variable of understanding the village financial management technical assistance (X2), the respondents' answer score is minimally 16 and maximally 20 that the answer average score (mean) is 18.70 with a standard deviation value of 1.537. Due to variable of understanding the village financial management accountability mechanisms (X3), the respondents' answer score is minimally 17 and maximally 30 that the answer average score (mean) is 25.35 with a standard deviation of 2.872.

Based on the validity testing results, all question/statement items are considered valid. It means that each question/statement item contained in the questionnaire is considered valid. Based on

the reliability testing results, it shows that the Cronbach Alpha value generated by the village financial management accountability variable (0.843), variable of understanding of the duties and functions of the village governance (0.883), variable of understanding of the village financial management technical assistance (0.834), and variable of understanding the village financial management accountability mechanisms (0.882). It means that the village financial management accountability variable, understanding of the duties and functions of the village governance, understanding the village financial management technical assistance and understanding of the village financial management accountability mechanisms are considered reliable.

Before conducting the hypothetical testing, it is necessary to perform the prerequisite analytical testing covering the normality test, multicollinearity test, and heteroscedasticity test. The results of normality test show that the value of Kolmogorov-Smirnov (K-S) is 0.848 with a significance value of 0.468, greater than 0.05. it means that the data are normally distributed, and the normality test is considered well fulfilled. The results of multicollinearity test show that no independent variable has the VIF value of more than 10. The value of understanding the duties and functions of the village governance is 1.390; the value of understanding the village financial management technical assistance is 1.408; and the value of understanding the village financial management accountability mechanisms is 1.027. Those results prove that there is no multicollinearity between the independent variables in the regression model. The regression model has no heteroscedasticity as well. Based on the scatterplot results, there is no clear pattern that no heteroscedasticity occurs.

The multiple analytical results show the equation of $AKT = 5.240 + 0.418PF + 0.276BT + (-0.028)PJ + e$. The equation indicates that there will village financial management accountability (Y) increase when understanding the duties and functions of village governance (X1) and understanding the village financial management technical assistance (X2) increase while the village accountability decreases when understanding the village financial management accountability mechanisms increases. If all independent variables are constant, the village financial management accountability variable value is equal to its constant value by 2.579.

The hypothetical testing is conducted by having partial test, simultaneous test and finding the determinant coefficients. The partial test results (statistical t-test) are presented in Table 3 as follows.

Table 3. t-Test Results Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.240	2.150		2.437	.017
TOTALPF	.418	.056	.596	7.456	.000
TOTALBT	.276	.108	.205	2.547	.012
TOTALPJ	-.028	.049	-.038	-.559	.577

a. Dependent Variable: TOTALAKT Sources: Processed Primary data, 2016

The testing results of the first hypothesis (H1) show that understanding the main duties and functions of the village governance (X1) influences the village financial management accountability

(Y) proven by the value of t-count (7.456) which is greater than the value of t-table (1.983) with the significance value of 0.000, which is smaller than $\alpha = 0.05$. Based on the above description, it can be concluded that the first hypothesis (H1) is accepted. This result is also consistent with the research conducted by Sumiarti (2015), entitled Management of Village Fund Allocation of Ngatabaru village, Sigi Biromaru sub-district, Sigi Regency which shows that the organization made by the Ngatabaru village government has not been running in accordance with the main duties and functions of each village official due to the inadequate human resource competences which eventually influence the implementation of Village Fund Allocation management which is considered poor.

Based on Table 3, it shows that variable of understanding the village financial management technical assistance (X2) value is 2,547, which is greater than the value of t-table (1.983) with the significance value of 0.012 smaller than the value of $\alpha = 0.05$. Because t-count is $>$ t-table with the significance of < 0.05 , H2 is accepted. It means that understanding the village financial management technical assistance (X2) influences the village financial management accountability (Y). This research is consistent with the research conducted by Irma (2014) entitled the Village Fund Allocation Management Accountability in sub-district Dolo Selatan of Sigi Regency shows that the Village Fund Allocation Management Accountability in Dolo Selatan of Sigi Regency based on its planning, implementation, and accountability both has technically and administratively been running well, yet in terms of financial administration accountability, human resource competence management are still problematic that the assistance of Sigi local government officials are greatly required.

The testing results of the third hypothesis (H3) shows that understanding the village financial management mechanisms (X3) does not influence the village financial management accountability

(Y) proven with the value of t-count (-0.559) is less than the value of t-table (1.983) with the significant value of 0.577 which is greater than the value of $\alpha = 0.05$. Based on above explanation, it can be concluded that the third hypothesis (H3) is rejected. This research result is consistent with the research conducted by Furqani (2010) on the village financial management of Kalimo village, Kalianget sub-district, Sumenep, in which transparency only occurs during the planning processes. Almost all processes do not meet the responsibility principles since there are some processing elements are not in accordance with the Regulation of the Minister of Domestic Affairs No. 37 of 2007. Similarly, the researchers are conducted by Solikin (2009) and Irma (2014) with the research results showing that the village fund allocation management accountability in sub-district Dolo Selatan of Sigi Regency on planning, implementation, and accountability both technically and administratively has been running well, yet in terms of financial administration accountability, human resource competence management are still problematic that the assistance of Sigi local government officials are greatly required

The testing results of determination coefficient are presented in Table 4 below.

Table 4. The Testing Results of Determination Coefficients

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.725 ^a	.526	.512	1.443

a.Predictors: (Constant), TOTALPJ, TOTALPF,TOTALBT

b.Dependent Variable: TOTALAKT ,

Sources: Processed Primary data, 2016

The determination coefficient (Adjusted R Square) value is 0.526, close to 1, indicating that the village financial management accountability is influenced by the variable of understanding the duties and functions of village governance, understanding the village financial management technical assistance and understanding the village financial management accountability mechanisms by 51.2% while the remaining 48.8% is influenced by the other variables which are not under this research study.

Conclusion

Based on the research result and discussion, it can be concluded that understanding of the village financial management accountability mechanisms does not influence the village financial management accountability; Understanding of the village governance main duties and functions as well as understanding the village financial management technical assistance mechanisms do not influence the village financial management accountability.

This research suggests that either the provincial or regency government should follow up the technical assistance activities related to the village financial management, including mentoring and guiding, that the financial reports on village management accountability are in accordance with the Regulation of the Minister of Domestic Affairs No. 113 of 2014. Strict sanctions should be implemented on the village financial management accountability mechanisms.

References

Anwar, Misbahul dan Bambang Jatmiko. 2013. "Kontribusi dan Peran Pengelolaan Keuangan Desa untuk Mewujudkan Anggaran Pendapatan dan Belanja Desa yang Transparan dan Akuntabel (Survey pada Perangkat Desa di Kecamatan Ngaglik , Sleman, Yogyakarta)". Yogyakarta: Universitas Muhammadiyah Yogyakarta.

Arifiyanto, Dwi Febri. 2014. "Akuntabilitas Pengelolaan Alokasi Dana Desa di Kecamatan Umbulsari Kabupaten Jember". Skripsi. Jember: Fakultas Ekonomi Universitas Jember.

Astuty, Elgia dan Eva Hany Fanida. 2014. "Akuntabilitas Pemerintah Desa Dalam Pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDES) (Studi pada Alokasi Dana Desa Tahun Anggaran 2011 di Desa Sareng Kecamatan Geger Kabupaten Madiun)". Kertas Kerja.

Ghozali, Imam. 2013. Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21 Update PLS Regresi. Semarang: Badan Penerbit Universitas Diponegoro.

Hamdani. 2013."Kedudukan Perangkat Desa dalam Penyelenggaraan Pemerintah Desa Berdasarkan Undang-Undang Nomor 32 Tahun 2004 tentang Pemerintah Daerah (Studi di Desa Santong, Kecamatan Kayangan, Kabupaten Lombok Utara)". Jurnal Ilmiah. Mataram: Universitas Mataram.

Ikhsan, Arfan dan Herkulanus Bambang Suprasto. 2008. Teori Akuntansi & Riset Multiparadigma.

Yogyakarta: Graha Ilmu.

Lembaga Administrasi Negara dan Badan Pengawasan Keuangan dan Pembangunan. 2000. Akuntabilitas dan Good Governance, Modul 1 dari 5 Modul Sosialisasi Sistem Akuntabilitas Kinerja Instansi Pemerintah. Penerbit: Lembaga Administrasi Negara.

Lestari, Ayu Komang Dewi. 2014. “Membedah Akuntabilitas Praktik Pengelolaan Keuangan Desa Pakraman Kubutambahan, Kecamatan Kubutambahan, Kabupaten Buleleng, Provinsi Bali (Sebuah Studi Interpretif pada Organisasi Publik Non Pemerintahan)”. Dalam e-Jurnal S1 Ak Jurusan Akuntansi Program S1 Vol: 2 No:1. Universitas Pendidikan Ganesha.

Mardiasmo. 2009. Akuntansi Sektor Publik. Yogyakarta: CV Andi Offset.

Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa. Raharjo, Eko. 2012.”Teori Agensi dan Teori Stewardship dalam Perpektif Akuntansi. Jurnal.

Semarang: STIE Pelita Nusantara Semarang.

Rahmawati, Hesti Irna. 2015. “Analisis Kesiapan Desa dalam Implementasi Penerapan Undang-undang Nomor 6 Tahun 2014 Tentang Desa (Studi pada Delapan Desa di Kabupaten Sleman)”. Dalam The 2nd University Research Coloquium ISSN 2407-9189. Yogyakarta: Universitas Cokroaminoto.

Rivani, Alfanita. S. 2012. “Analisis Job Description pada Subbag Umum dan Kepegawaian Dinas Pendidikan Provinsi Sulawesi Selatan”. Tesis. Makasar: Universitas Hasanudin.

Setyoko, Paulus Israwan. 2011. “Akuntabilitas Administrasi Keuangan Program Alokasi Dana Desa (ADD)”. Dalam Jurnal Ilmu Administrasi Negara, Volume 11 No. 1. Hal 14-24. Banyumas: Universitas Jenderal Soedirman.

Solikin, Ahmad. 2006. “Penggabungan Laporan Keuangan dan Laporan Kinerja Instansi Pemerintah: Perkembangan dan Permasalahan”. JAP Vol. 2, No. 2. Departemen Keuangan.

Subroto, Agus. 2009. “Akuntabilitas Pengelolaan Dana Desa (Kasus Pengelolaan Alokasi Dana Desa di Desa-Desa dalam Wilayah Kecamatan Tlogomulyo Kabupaten Temanggung Tahun 2008). Tesis. Semarang : Program Studi Magister Sains Akuntansi, Program Pasca Sarjana Universitas Diponegoro.

Sugiyono. 2015. Metode Penelitian Pendidikan. Bandung: Alfabeta. Sujarweni, V Wiratna. 2015. Akuntansi Desa. Yogyakarta: Pustaka Baru Press.

Sumiarti. 2015. “Pengelolaan Alokasi Dana Desa pada Desa Ngatabaru Kecamatan Sigi Biromaru Kabupaten Sigi”. Dalam e-Journal Katalogis, Volume 3 Nomor 2 Halaman 135 – 142 ISSN 230-2019. Palu: Universitas tadulako.

Undang-undang Nomor 6 Tahun 2014 Tentang Desa.

Wahyudin, Agus. 2015. Metode Penelitian Bisnis dan Pendidikan. Semarang: Badan Penerbit Universitas Negeri Semarang.