



Research Paper

The Effect of Transparency, Accountability, and Community Participation on the Effectiveness of Fund Management Through Competency As Moderating Variables In North Toraja Regency

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This research aims to examine and analyze the effect of transparency, accountability, and community participation on the effectiveness of village fund management in North Toraja Regency, and also to test and analyze whether competence can moderate the effect of transparency, accountability, and community participation on the effectiveness of village fund management in North Toraja Regency. The type of research conducted is descriptive quantitative. The results of this study are transparency, accountability, and organizational commitment have a positive and significant effect on the effectiveness of village fund management, and competence can moderate the relationship between transparency, accountability, and community participation on the effectiveness of village fund management.

Keywords: Transparency, Accountability, Community Participation, Effectiveness

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I. INTRODUCTION

Clean government and good governance are characterized by three main pillars which are interrelated basic elements, namely participation, transparency and accountability (Garung and Ga, 2020). The village government in implementing the policy is to manage village finances in a transparent, accountable and participatory manner.

Transparency is the principle of opening oneself to the rights of the community as an effort to gain access to correct, honest and non-discriminatory information regarding the organization of the organization by paying attention to the protection of personal rights, groups, and state secrets (Jubaedah et al, 2008). In managing village funds, this transparency is intended so that village officials act and/or behave in accordance with applicable legal and ethical rules, and also in accordance with the mandate given by the community in managing village funds.

Transparency of village funds is carried out to provide explanations and accountability to the community regarding programs and policies that have been carried out and/or are being carried out along with the resources used. Transparency is built on the basis of freedom to obtain transformations related to public interests that can be directly obtained for those who need it, with the freedom to obtain information, there will also be community participation or community involvement in it (Muindro, 2013).

The next implementation of good governance is accountability. Accountability is accountability to the public which in this case is the community for every activity that has been carried out. One of the efforts made by the village government in implementing transparency and accountability is by posting budget announcements and budget realizations at the village hall. This is done with the aim that the community can know the financial management managed by the village, because these efforts are easy to do in the village.

Accountability is intended to ensure public trust in the government and bridge the gap between the community and the government (Aucoin & Heintman, 2000). Accountability is also intended as a mechanism for accountability for the performance of public officials which is described through actions that are in accordance with regulations and ethical behavior (Mahayani, 2017). Accountability is not just a formal financial

responsibility of an organization, but is an accountability that includes compliance with regulations, organizational environment, society and government (Patton, 1992) in (Mahayani, 2017).

The next principle is the principle of participation, namely community involvement in decision-making, either directly or indirectly through community representative institutions to convey their aspirations (Mardiasmo, 2018). In managing village finances, community involvement is very important, starting from planning, budgeting, to implementation. However, many people today do not understand, even do not understand about village funds.

Community participation is the involvement of the community's participation in government activities, so that it has an impact on the process of evaluating and controlling government performance and minimizing abuse of authority. Realizing an effective budget requires community participation to provide input in the preparation of budget directions and policies (Utami & Efrizal, 2013). The community is expected to be involved in the preparation of the APBD and the community is also involved in controlling all government policies in the field. Without strong control from the community, various forms of irregularities are very likely to occur, so one of the important things for the community to know is the budgeting mechanism carried out by the regional government. The community already knows how the actual budgeting process is, it is hoped that the community will be involved in budget oversight, (Rahayu, 2010).

In relation to the principles of village financial management, community empowerment is the main task of the village government. With the existence of an empowered community, it is hoped that it will increase village income which will automatically improve the welfare of the community. Community empowerment is intended as a process of developing, becoming self-reliant, self-supporting, and strengthening the bargaining position of the lower classes of society against oppressive forces in all fields and sectors of life (Tahrir, 2018). Community empowerment is important so that the community is more proactive and responsive to the potential of the region and/or village. Thus, budget allocations can be optimally absorbed and more useful in village, even regional and state development.

II. THEORETICAL REVIEW

2.1. Compliance Theory

The basic theory of village fund allocation is Compliance Theory which explains the influence of compliance behavior in the socialization process. Individuals tend to obey laws that they consider in accordance with their internal norms with strong support for the values and goals to be achieved. Normative commitment through personal morality means obeying the law, because the law is considered a necessity, while normative commitment through legitimacy means obeying the rules because the law-making authority has the right to see behavior according to Tyler in Kurrohman, (2014).

2.2. Village Funds

Village funds are a direct government effort to meet the budget needs of rural communities in improving welfare and equitable distribution of village development.

2.3. Accountability

Accountability is a form of responsibility of the government, apparatus or organization for the success or failure of implementation in achieving goals.

2.4. Transparency

Transparency is the disclosure of information by the government to information needed by the community as one of the agents of government control, including the village government in carrying out its duties and authorities.

2.5. Community Participation

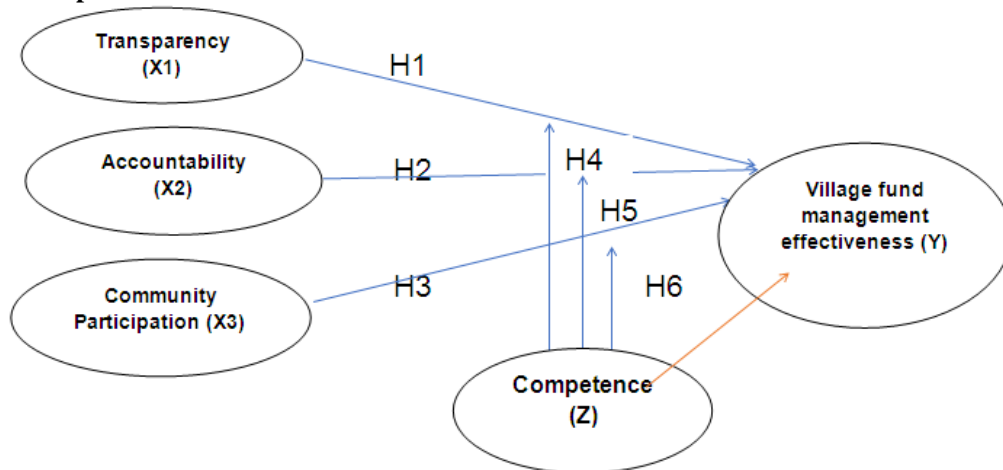
Community participation is a form of community participation in development, including activities in the planning and implementation of projects/programs implemented by the government.

2.6. Effectiveness

Effectiveness is a design that is carried out by comparing the goals and objectives of the program that have been agreed to achieve the goals that have been determined.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



3.2. Hypothesis

3.2.1. Transparency Effect on the Effectiveness of Village Fund Management

H1: Transparency has a Positive Effect on the Effectiveness of Village Fund Management

3.2.2. Accountability Effect on the Effectiveness of Village Fund Management

H2: Accountability has a Positive Effect on the Effectiveness of Village Fund Management

3.2.3. Community Participation Effect on the Effectiveness of Village Fund Management

H3: Community Participation has a Positive Effect on the Effectiveness of Village Fund Management

3.2.4. Competence Effects towards Transparency on the Effectiveness of Village Fund Management

H4: Competence can Moderate the Positive Effect of Transparency on the Effectiveness of Village Fund Management.

3.2.5. Competence Effects towards Accountability on the Effectiveness of Village Fund Management

H5: Competence can Moderate the Positive Effect of Accountability on the Effectiveness of Village Fund Management.

3.2.6. Competence Effects towards Community Participation on the Effectiveness of Village Fund Management

H6: Competence can Moderate the Positive Effect of Community Participation on the Effectiveness of Village Fund Management.

IV. RESEARCH METHOD

4.1. Research Design

The type of research conducted is descriptive quantitative. Descriptive quantitative is a type of research that is used to analyze data by describing or describing the data that has been collected as it is. Quantitative descriptive research uses a correlational approach.

4.2. Time and Location

The location or place of research carried out by researchers in obtaining data is in villages in North Toraja Regency, South Sulawesi Province. The time of this research was carried out for 6 (months) from May to October 2021.

4.3. Population and Sample

The population in this study is all villages, that is 111 villages. The sampling technique used is purposive sampling, namely the technique of determining samples with certain criteria for village officials who manage village finances. Based on the sampling technique and criteria, the sample in this study was 111 villages in North Toraja Regency.

4.4. Data Types and Sources

4.4.1. Data Types

1. Quantitative, data obtained in the form of numeric symbols or number symbols.
2. Qualitative, data or information obtained in the form of verbal sentences, not in the form of symbols or numbers.

4.4.2. Data Sources

1. Primary data, which is data that comes from the results of observations and interviews with leaders and government employees obtained directly. In this study, it was taken based on the results of data collection through questionnaires/questionnaires which were distributed to respondents directly, as well as through direct observation of objects.
2. Secondary data, which is data that is sourced from organizational documentation and written reports that are made periodically obtained from existing sources. In this study, it was obtained based on material or literature references and reviews of documents, books, reading materials, reports, and laws and regulations related to research.

4.5. Data Gathering Method

1. Literary Research

Literary research is citing several book opinions from various references and studying some literature related to writing this proposal to complement the data obtained in the field and to obtain a theoretical framework that will be used as reference material.

2. Field Research

Field research (field research) which includes direct observation of the object of research with the aim of describing all the facts that occur in the object of research so that problems can be solved. In this field research the author uses three research techniques, that is observation, interview, documentation, and questionnaire.

4.6. Analysis Method

4.6.1. Analysis Technique

Based on the analytical technique used in analyzing the data, it can be analyzed using multiple regression, correlation coefficient, coefficient of determination, and t test which is processed through the SPSS 24 for windows method.

4.6.2. Research Instrument Test

1. Validity Test

Validity test is used to test the extent to which the accuracy of the measuring instrument can reveal the concept/symptom of the event being measured. If r_{count} is greater than r_{table} and the value is positive, then the statement or indicator item is declared valid if $r_{count} \geq r_{table}$ (at the 5% level) then the statement is declared valid so that it can be used for further research.

According to Sugiyono (2013) the conditions that must be met are to have the following criteria:

- a. If $r > 0.03$ then the statement items from the questionnaire are valid.
- b. If $r < 0.03$ then the statement items from the questionnaire are invalid.

2. Reliability Test

Reliability is a tool to measure a questionnaire which is an indicator of a change or construct. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time in the same study. According to Sugiyono (2010), the reliability test is carried out to find out how far the measurement results remain consistent if two or more measurements are made of the same symptoms using the same measurement tool. Reliability tests are carried out to determine whether the measuring instrument designed in the form of a questionnaire is reliable, a reliable measuring instrument if the measuring instrument is used repeatedly will give the same relative results (not much different). To see whether or not a measuring instrument is reliable, a statistical approach is used, namely through the reliability coefficient and if the reliability coefficient is > 0.60 then the overall statement is declared reliable.

4.6.3. Classic Assumption Test

1. Normality Test

Ghozali (2011) states that the normality test aims to test whether the regression model of the dependent variable and the independent variable both have a normal distribution or not. The residual normality test was carried out using the Kolmogorov-Smirnov test with a significant level of 5 percent. The basis for decision making is the

value of Sig ≥ 0.05 , it is said to be normally distributed. If the value of Sig < 0.05 , it is said to be not normally distributed.

2. Multicollinearity Test

This multicollinearity test aims to test whether the regression model found a correlation between independent or independent variables. Tests were carried out to see whether there was a linear relationship between the independent variables (index), performed using Variance Inflation Factor (VIF) and tolerance value (Ghozali, 2011). The limit of the tolerance value is > 0.10 or the VIF value < 10 .

4.6.4. Regression Analysis

1. Multiple Linear Regression and Moderated Regression Analysis

The data that has been collected was analyzed using statistical analysis tools, namely multiple linear regression analysis to determine the effect of Transparency (X1), Accountability (X2), and Community Participation (X3), on the Effectiveness of Village Fund Management (Y). Then tested with MRA, Moderated Regression Analysis (MRA) or interaction test is a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables) where the moderating variable in this study is competence (X4) so that the regression formula used is:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_1 X_4 + b_6X_2 X_4 + b_7X_3X_4 + e$$

Where:

b0 = Constant

X1 = Transparency

X2 = Accountability

X3 = Community Participation

X4 = Competence

X1 X4 = Interaction of Transparency and Competence

X2 X4 = Interaction of Accountabilitly and Competence

X3 X4 = Interaction of Community Participation and Competence

b1, b2, b3, b4, b5, b6, b7 = Regression Coefficient

e = error term

2. Correlation Coefficient (R)

Analysis of the correlation coefficient (R) is used to explain the strength and direction of the relationship between the independent variable and the dependent variable. The author uses correlation analysis to measure the strength of the association (relationship) between the independent variable and the dependent variable.

How to determine the state of the correlation used the following criteria:

Coefficient Interval	Correlation Level
0,00 – 0,199	Very Low
0,20 – 0,399	Low
0,40 – 0,599	Normal
0,60 – 0,799	Strong
0,80 – 1,000	Very Strong

3. Determination Coefficient

The coefficient of determination (R²) test is essentially used to measure how far the model's ability to explain the dependent variable is. To measure the contribution of variation X1, X2 to variation Y used the test of the coefficient of multiple determination (R²), the value of R² has a range from 0 to 1 (0 R² 1). The greater the value of R² (closer to 1), the better the regression results. The closer to 0 the variable as a whole does not explain the dependent variable. The formula for finding the coefficient of determination with 2 independent variables is as follows:

$$R^2 = \frac{(ryx_1)^2 + (ryx_2)^2 - 2 \cdot (ryx_1) \cdot (ryx_2) \cdot (rx_1x_2)}{1 - (rx_1x_2)^2}$$

Information:

R² = Determination Coefficient

ryx1 = Simple coefficient antar X₁ dengan Y

ryx2 = Simple coefficient antar X₂ dengan Y

rx1x2 = Simple coefficient antar X₁ dengan X₂

4. Partial Test (T Test)

The t test is a test used to test how far the influence of the independent variables used in this study individually in explaining the dependent variable partially. The formula for determining the t test is:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Information:

- t = T test Results
- r = Correlation Coefficient
- n = Number of data
- r² = Determination Coefficient

The t test is used to test the independent variables on the dependent variable partially or separately. The hypotheses used are:

1. If the value of Tcount > Ttable then the independent variable (X) has an effect on the dependent variable (Y).
2. If the value of Tcount < Ttable, then the independent variable (X) has no effect on the dependent variable (Y).

Meanwhile, to find out whether it has a significant effect on the dependent variable, it can be done by testing as follows:

1. If the value of Sig. < 0.05 then the independent variable (X) has a significant effect on the dependent variable (Y).
2. If the value of Sig. > 0.5 then the independent variable (X) has no significant effect on the dependent variable (Y).

V. ANALYSIS AND DISCUSSION

5.1. Research Results

5.1.1. Descriptive Analysis Result

In the current system of government, villages/kelurahan have a strategic role in assisting local governments in the process of governance, including development. All of this is done as a real step by the local government in supporting the implementation of regional autonomy in its territory. The implementation of autonomy for the village will be a force for the village government to manage, regulate and organize its own household, as well as increase the burden of village responsibilities and obligations, however, the administration of the government must still be accounted for. The accountability in question includes accountability in managing the village budget. For now, the common obstacle felt by most villages is related to limitations in village finances. Often the Village Revenue and Expenditure Budget (APBDes) is not balanced, between revenues and expenditures.

The village fund report is an information record of an entity in an accounting period that can be used to describe the performance of that entity. Financial statements are structured reports regarding the financial position and transactions carried out by a reporting entity. The general objective of financial statements is to provide information about the financial position, budget realization, cash flows, and financial performance of a reporting entity that is useful for users in making and evaluating decisions regarding the allocation of resources. The quality of local government financial reports is qualitatively assessed by normative measures that need to be realized in accounting information so that it can fulfill its objectives. The following four characteristics are normative prerequisites needed for government financial reports to meet the desired quality: relevant, reliable, comparable, and understandable.

Research data was collected based on the results of questionnaire answers from village officials who manage village finances in North Toraja Regency. The results of the questionnaire obtained as many as 111 samples and processed by the SPSS program. In this study, descriptive analysis includes, analysis of respondents' characteristics, descriptive statistics of research consisting of maximum values, mean and standard deviation values and categorization of respondents' answers.

5.1.2. Validity and Reliability Test

This study used an instrument in the form of a questionnaire using a Likert Scale of 5 answer choices from strongly disagree to strongly agree. Before the data from the questionnaire collection can be used for further analysis, it is necessary to test the validity and reliability of the instrument. Testing the validity with Pearson correlation, the instrument is declared valid if the correlation value is > 0.3, and is summarized in the table below:

Variable	Indicator	Corrected correlation	item total	Information
Transparency (X1)	X1.1	0.708		Valid
	X1.2	0.498		Valid
	X1.3	0.661		Valid
	X1.4	0.509		Valid
Accountability (X2)	X2.1	0.522		Valid
	X2.2	0.471		Valid
	X2.3	0.568		Valid
	X2.4	0.576		Valid
Partisipasi Masyarakat (X3)	X3.1	0.480		Valid
	X3.2	0.510		Valid
	X3.3	0.601		Valid
	X3.4	0.435		Valid
Competence (Z)	Z1	0.572		Valid
	Z2	0.640		Valid
	Z3	0.632		Valid
	Z4	0.425		Valid
Effectiveness (Y)	Y.1	0.635		Valid
	Y.2	0.679		Valid
	Y.3	0.675		Valid
	Y.4	0.374		Valid
	Y.5	0.663		Valid
	Y.6	0.587		Valid
	Y.7	0.600		Valid
	Y.8	0.660		Valid

From the results of the validity test in the table above, the questionnaire contains 3 independent variables, one moderating variable and one dependent variable, there are 111 questionnaires that have been filled out by 111 respondents in this study. Table 5.5 above shows the correlation value of all question items on the questionnaire for all indicators and items with values above 0.3. based on the results obtained, it can be concluded that all items have met the validity. Furthermore, for the next stage, the results of the instrument reliability testing will be presented. Reliability testing is useful to find out whether the instrument, in this case the questionnaire, can be used more than once, at least by the same respondent (Umar, 2000). The statistical technique used for the test is Cronbach's alpha coefficient with the help of the SPSS software program. The instrument is declared reliable if the Cronbach Alpha value is > 0.6, and is summarized in the following table:

Variabel	Alpha Cronbach	Batas Reliabilitas	Conclusion
Transparency (X1)	0.780	0.6	Reliable
Accountability (X2)	0.741	0.6	Reliable
Community Participation (X3)	0.714	0.6	Reliable
Competence (X4)	0.763	0.6	Reliable
Village Fund Management Effectiveness (Y)	0.861	0.6	Reliable

The table above shows the Cronbach Alpha values for the five research variables that are above 0.6. Thus, it can be concluded that the instrument has met the valid and reliable requirements, so that the data obtained from the research instrument (questionnaire) can be used for data analysis at a later stage.

5.1.3. Research Variable Description

This study uses five variables, namely Transparency (X1), Accountability (X2), Community Participation (X3), Competence (X4), and Effectiveness (Y). The five variables were measured using a 5-level Likert scale. In the following section, a description of each research variable is presented in order to obtain an overview of the conditions of the variables studied, based on the measurement of the frequency distribution of respondents' answers, as well as the average (mean) with the criteria presented.

5.1.3.1. Transparency

No.	Statement	Respondents' Opinion					Score
		SA (5)	A (4)	N (3)	D (2)	SD (1)	
1	I have easy access to the documents needed in the financial management report	65	34	12	0	0	4,47
2	I obtain responsible information regarding the documents needed in financial management	57	53	1	0	0	4,5

No.	Statement	Respondents' Opinion					Score
		SA (5)	A (4)	N (3)	D (2)	SD (1)	
3	Announcements related to financial management can increase Transparency	53	49	4	5	0	4,35
4	Involving the relevant government and the community in allocating village finances	39	67	5	0	0	4,38
Variable Average Value of Transparency							4.45

5.1.3.2. Accountability

No.	Statement	Respondents' Opinion					Score
		SA (5)	A (4)	N (3)	D (2)	SD (1)	
1	There is the task of making a report on the implementation of the village government budget at the end of each year	54	40	16	0	1	4,31
2	There is the task of making a report on the administration of village government at the end of the term of office	42	55	12	2	0	4,23
3	There is the task of making a written government administration report to the Village Consultative Body (BPD) at the end of the fiscal year.	52	44	13	2	0	4,31
4	The village government provides information to the community regarding the administration of government in writing at the end of each fiscal year	54	43	13	0	1	4,34
Variable Average Value of Accountability							4.29

5.1.3.3. Community Participation

No.	Statement	Respondents' Opinion					Score
		SA (5)	A (4)	N (3)	D (2)	SD (1)	
1	The village government involves the community in planning the management of village funds.	85	20	6	0	0	4,71
2	Involve community participation to oversee the activities carried out	62	39	6	4	0	4,43
3	The village government involves the community in the implementation of village fund management.	64	37	10	0	0	4,48
4	Programs designed to improve community welfare	63	40	8	0	0	4,49
Variable Average Value of Partisipasi Masyarakat							4.52

5.1.3.4. Competence

No.	Statement	Respondents' Opinion					Score
		SA (5)	A (4)	N (3)	D (2)	SD (1)	
1	I have knowledge in managing village finances	70	34	7	0	0	4,56
2	With the knowledge I have, I can get the job done well.	63	36	11	1	0	4,45
3	With the skills I have, I am able to work together with co-workers.	52	44	12	3	0	4,3
4	My attitude in working always obeys the applicable rules and norms.	60	42	8	1	0	4,45
Variable Average Value of Competence							4.44

5.1.3.5. Effectiveness

No.	Statement	Respondents' Opinion					Score
		SA (5)	A (4)	N (3)	D (2)	SD (1)	
1	I have a work target to complete	70	34	7	0	0	4,56
2	I have a good plan in completing the given task	63	36	11	1	0	4,45
3	The formulation of policies that will be implemented will be followed up by adjusting to the objectives to be achieved	52	44	12	3	0	4,3
4	The process of designing an activity involves various parties in decision making	60	42	8	1	0	4,45
5	In implementing the work program, guidelines for the preparation of the program to be carried out are needed	58	41	12	0	0	4,41
6	The available facilities and infrastructure can support the program to be implemented	61	36	14	0	0	4,42
7	The program to be implemented is carried out effectively and efficiently to accelerate the completion of the program	54	49	7	1	0	4,4
8	Supervision is needed in the process of completing the program being worked on	52	47	8	4	0	4,32
Variable Average Value of Effectiveness							4.41

5.1.4. Multiple Linear Regression and Moderated Regression Analysis

The formula used is:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_1 X_4 + b_6X_2 X_4 + b_7X_3X_4 + e$$

Where:

b0 = Constant

X1 = Transparency

X2 = Accountability

X3 = Community Participation

X4 = Competence

X1 X4 = Interaction of Transparency and Competence

X2 X4 = Interaction of Accountability and Competence

X3 X4 = Interaction of Community Participation and Competence

b1, b2, b3, b4, b5, b6, b7 = Regression Coefficient

e = error term

Simple Linear Regression Estimation

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.145	0.757		6.685	0.047
	Transparency (X1)	0.181	0.042	0.180	4.340	0.000
	Accountability (X2)	0.149	0.037	0.017	2.407	0.050
	Community Participation (X3)	0.360	0.059	0.071	1.257	0.021
	Competence (X4)					
a. Dependent Variable: Village Funds Management Effectiveness						

MRA Estimation

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.998	0.110		18.086	0.000
	MODERATE X1	0.153	0.009	0.398	5.762	0.000
	MODERATE X2	0.106	0.009	0.086	1.822	0.022
	MODERATE X3	0.385	0.009	0.486	6.277	0.000
a. Dependent Variable: Village Funds Management Effectiveness						

The multiple linear regression equation above can be interpreted as follows:

1. The multiple linear regression formulation above obtained a constant value of 3.145. This value means that if the score includes Transparency, Accountability, Community Participation and Competence, the value is constant, the increase in Fund Management Effectiveness has a value of 3.145.
2. The value of the Transparency regression coefficient (X1) of 0.181 means that there is a positive effect of Transparency on the Effectiveness of Village Fund Management in North Toraja Regency of 0.181 so that if the value or score of Transparency increases by 1 point, it will be followed by an increase in the Effectiveness score of Village Fund Management by 0.181 points.
3. The value of the Accountability regression coefficient (X2) of 0.149 means that there is a positive influence of Accountability on the Effectiveness of Village Fund Management in North Toraja Regency of 0.149 so that if the Accountability score increases by 1 point, it will be followed by an increase in the Effectiveness score of Village Fund Management by 0.149 points.
4. The regression coefficient value of Community Participation (X3) of 0.360 means that there is a positive influence of Community Participation on the Effectiveness of Village Fund Management in North Toraja Regency of 0.360 so that if the value or score of Community Participation increases by 1 point, it will be followed by an increase in the Effectiveness score of Village Fund Management by 0.360 points. .
5. The regression coefficient value of the Competence and Transparency moderating variable (Moderate X1) of 0.153 means that there is a positive effect of Transparency on the Effectiveness of Village Fund Management which is moderated by Competence in villages in North Toraja Regency of 0.153.
6. The regression coefficient value of the Competence and Accountability moderating variable (Moderate X2) of 0.106 means that there is a positive influence of Accountability on the Effectiveness of Village Fund Management which is moderated by Competence in villages in North Toraja Regency of 0.106.
7. The regression coefficient value of the moderating variable of Community Participation and Transparency (Moderate X3) of 0.385 means that there is a positive influence of Community Participation on the Effectiveness of Village Fund Management which is moderated by Competence in villages in North Toraja Regency of 0.385.

5.1.4.1. Partial Test (T Test)

To test the variables partially or individually the independent variable (X) against the dependent variable (Y) can be used t test. This can be seen in the results of the SPSS version 25 data processing analysis as follows:

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.145	0.757		6.685	.047
	X1	.181	.042	.180	4.340	.000
	X2	.149	.037	.017	2.407	.050
	X3	.360	.059	.071	1.257	.021

The results of the t-test of each variable can be explained as follows:

1. Transparency (X1) Effect towards Village Funds Management Effectiveness in North Toraja Regency (Y)

a. Formulating Hypothesis

i. H0: $b_1 = 0$, meaning that X1 partially has no significant effect on Y or there is no effect of the Transparency variable on the Effectiveness of Village Fund Management in villages in North Toraja Regency.

ii. Ha: $b_1 \neq 0$, meaning that X1 partially has a significant effect on Y or there is an influence of the Transparency variable on the Effectiveness of Village Fund Management in villages in North Toraja Regency.

b. Calculating T Test Results

Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the Transparency variable is 4,340 with a significance level of 0.000.

c. Acceptance Criteria

In this study, a significant level of $\alpha = 0.05$ was used with degrees of freedom ($n-k-1$; $72 - 4 - 1 = 67$). at $\alpha 5\%$ so that the T table value is 1.667

d. Comparing tcount with ttable

Therefore, tcount of 4,340 is greater than t table of 1,667, which means that the Transparency variable has a positive and significant influence on the Effectiveness of Village Fund Management in villages in North Toraja Regency, while of 0.000 is smaller than 0.05.

2. Accountability (X2) Effect towards Village Funds Management Effectiveness in North Toraja Regency (Y)

a. Formulating Hypothesis

- i. H₀: $b_1 = 0$, meaning that X₁ partially has no significant effect on Y or there is no influence of the Accountability variable on the Effectiveness of Village Fund Management in villages in North Toraja Regency.
- ii. H_a: $b_1 \neq 0$, meaning that X₁ partially has a significant effect on Y or there is an influence of the Accountability variable on the Effectiveness of Village Fund Management in villages in North Toraja Regency.

b. Calculating T Test Results

Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the Accountability variable is 2,407 with a significance level of 0.000.

c. Acceptance Criteria

In this study, a significant level of $\alpha = 0.05$ was used with degrees of freedom ($n-k-1$; $72 - 4 - 1 = 67$). at α 5% so that the T table value is 1.667

d. Comparing tcount with ttable

Therefore, tcount of 2,407 is greater than t table of 1,667, which means that the Accountability variable has a positive and significant influence on the Effectiveness of Village Fund Management in villages in North Toraja Regency, while is 0.000, which is smaller than 0.05.

3. Community Participation (X₃) Effect towards Village Funds Management Effectiveness in North Toraja Regency (Y)

a. Formulating Hypothesis

- H₀: $b_1 = 0$, meaning that X₁ partially has no significant effect on Y or there is no influence of the Accountability variable on the Effectiveness of Village Fund Management in villages in North Toraja Regency.
H_a: $b_1 \neq 0$, meaning that X₁ partially has a significant effect on Y or there is an influence of the Accountability variable on the Effectiveness of Village Fund Management in villages in North Toraja Regency.

b. Calculating T Test Results

Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the Accountability variable is 1,257 with a significance level of 0.000.

c. Acceptance Criteria

In this study, a significant level of $\alpha = 0.05$ was used with degrees of freedom ($n-k-1$; $72 - 4 - 1 = 67$). at α 5% so that the T table value is 1.667

d. Comparing tcount with ttable

Therefore, tcount of 1,257 is greater than t table of 1,667, which means that the Accountability variable has a positive and significant influence on the Effectiveness of Village Fund Management in villages in North Toraja Regency, while of 0.000 is smaller than 0.05.

5.2. Discussion

5.2.1. Transparency Effect towards Village Fund Management Effectiveness in North Toraja Regency

The results of the calculation in this study obtained that the t-count for the transparency variable is greater than t-table, namely $4.340 > 1.667$ and the significance value is less than 0.05, namely 0.000. Thus, the transparency variable has a positive and significant influence on the effectiveness of village fund management in villages in North Toraja Regency, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the effect of the transparency variable on the effectiveness of village fund management is 0.181, which means that the transparency variable contributes 18.1% to the rise and fall of Village Fund Management Effectiveness in villages in North Toraja Regency.

5.2.2. Accountability Effect towards Village Fund Management Effectiveness in North Toraja Regency

The results of the calculation in this study obtained that the t-count for the accountability variable is greater than the t-table, which is $2.407 > 1.667$ and the significance value is less than or equal to 0.05, namely 0.050. Therefore, the accountability variable has a positive and significant influence on the effectiveness of village fund management in villages in North Toraja Regency, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the accountability variable on the effectiveness of village fund management is 0.149, which means that the accountability variable contributes 14.9% to the rise and fall of the effectiveness of village fund management in villages in North Toraja Regency, because the more accountable a person is budget managers will affect their performance in carrying out their duties and functions.

5.2.3. Community Participation Effect towards Village Fund Management Effectiveness in North Toraja Regency

The results of the calculation in this study obtained that the t-count for the community participation variable was greater than t-table, namely $1.257 > 1.667$ and the significance value was less than or equal to 0.05, namely 0.021. Therefore, the community participation variable has a positive and significant influence on the effectiveness of village fund management in villages in North Toraja Regency, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the community participation variable on the effectiveness of village fund management is 0.360, which means that the community participation variable contributes 36% to the rise and fall of village fund management effectiveness in villages in North Toraja Regency. This research is in line with that researched by Intan Permatasari (2021) which examines the effect of community participation on the effectiveness of village fund management. The results of this study indicate that community participation has an influence on the effectiveness of village fund management.

5.2.4. Competence Moderating the Effect of Transparency Towards Village Funds Management Effectiveness

The results of the calculation in this study using moderation obtained t count for the variable transparency moderated by competence is greater than t table, namely $5.762 > 1.667$ and the significance value is less than 0.05, namely 0.000. Thus, the competency variable can moderate the relationship between transparency and the effectiveness of village fund management. Beta coefficient value (standardized coefficient) of the influence of the moderating variable of competence from transparency on the effectiveness of village fund management is 0.153.

5.2.5. Competence Moderating the Effect of Accountability Towards Village Funds Management Effectiveness

The results of the calculation in this study using moderation obtained t count for the accountability variable moderated by competence is greater than t table, namely $1.822 > 1.667$ and the significance value is less than 0.05, namely 0.022. Therefore, the competence variable can moderate the relationship between accountability and the effectiveness of village fund management. Beta coefficient value (standardized coefficient) of the influence of the moderating variable of competence from accountability on the effectiveness of village fund management is 0.106.

5.2.6. Competence Moderating the Effect of Community Participation Towards Village Funds Management Effectiveness

The results of the calculation in this study using moderation obtained that the t count for the community participation variable moderated by competence is greater than t table, namely $6.277 > 1.667$ and the significance value is less than 0.05, namely 0.000. Therefore, the competency variable can moderate the relationship between community participation on the effectiveness of village fund management. Beta coefficient value (standardized coefficient) of the influence of the moderating variable of competence from community participation on the effectiveness of village fund management is 0.385.

VI. CONCLUSION

1. Transparency has a positive and significant effect on the Effectiveness of Village Fund Management. This shows that the more transparent the apparatus in financial management is, the more effective the village funds will be.
2. Accountability has a positive and significant effect on the Effectiveness of Village Fund Management. This shows that the higher the accountable attitude of the apparatus will affect the increase in the performance of village fund management, the more effective it will be.
3. Organizational commitment has a positive and significant effect on the Effectiveness of Village Fund Management. This shows that the higher or more often the community is involved in managing village funds, the higher the effectiveness of village funds will be.
4. Competence can moderate the relationship between Transparency and Effectiveness of Village Fund Management.
5. Competence can moderate the relationship between Accountability and Effectiveness of Village Fund Management.
6. Competence can moderate the relationship between Community Participation on the Effectiveness of Village Fund Management.

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