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THE VILLAGE FINANCIAL MANAGEMENT ACCOUNTABILITY: AN INVESTIGATION INTO VILLAGES IN THE RUPIT DISTRICT

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The Village Financial Management Accountability: An Investigation into Villages in The Rupit District

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Abstract

This study looks at how Apparatus Competence, the use of Information Technology, and the Government Internal Control System (SPIP) affect the accountability of village financial management in Rupit District. The study included 16 villages located in Rupit District. The study used a purposive sampling method and included 64 participants in total. Data was gathered by giving questionnaires directly to the people who responded. The data were analyzed using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method, and the analysis was done with the help of SmartPLS version 4 software. The findings show that the skill level of the equipment has a positive and important influence on how responsible the village's financial management is. Using information technology has a positive and important impact on how villages manage their finances responsibly. The Government Internal Control System has a good and important impact on how accountable village financial management is. At the same time, the ability of the apparatus, the use of information technology, and the government's internal control system all have a positive and important impact on how accountable village financial management is. The village financial management is handled can be explained by the competence of the staff, the use of information technology, and the government's internal control system.

Tujuan penelitian ini adalah untuk mengetahui pengaruh Kompetensi Aparatur, Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Intern Pemerintah terhadap Pengelolaan Keuangan Desa di Kecamatan Rupit. Populasi dalam penelitian ini adalah 16 desa di Kecamatan Rupit. Penelitian ini menggunakan teknik sampel purposive sampling dengan responden sebanyak 64 responden. Data dikumpulkan dengan menyebarkan kuesioner secara langsung kepada responden. Teknik analisis data yang digunakan adalah Sem-PLS dengan bantuan *software SmartPLS version* 4. Hasil penelitian menunjukkan bahwa Kompetensi Aparatur berpengaruh positif dan signifikan terhadap Akuntabilitas Pengelolaan Keuangan Desa. Pemanfaatan Teknologi Informasi berpengaruh positif dan signifikan terhadap Akuntabilitas Pengelolaan Keuangan Desa. Sistem Pengendalian Intern Pemerintah juga berpengaruh positif dan signifikan terhadap Akuntabilitas Pengelolaan Keuangan Desa. Secara simultan, Kompetensi Aparatur, Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Intern Pemerintah berpengaruh positif dan signifikan terhadap Akuntabilitas Pengelolaan Keuangan Desa. Akuntabilitas Pengelolaan Keuangan Desa dapat dijelaskan oleh Kompetensi Aparatur, Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Intern Pemerintah.

INTRODUCTION

Village governments play A key part of helping the country grow is managing the public money given by the central government. The law passed in 2014, known as Law Number 6, has given village leaders more power to handle their money and run projects that help improve the lives of people in their communities. Because of this, managing village money has become a very important problem, especially when it comes to making sure that government money is handled in a clear, smart, and responsible way.

The Indonesian government is giving more Village Funds, which has led to a greater need for transparent and responsible handling of village money. Village financial accountability means that village leaders are responsible for handling public money in a fair and responsible way, and they must share clear and honest information about how they plan, carry out, manage, report on, and are held accountable for their financial activities. Having clear accountability is important to make sure village money is used as it was meant to be and helps in building a better future for rural areas. However, even though there is a regulatory framework set up by the Ministry of Home Affairs Regulation Number 20 of 2018, various challenges continue to hinder the achievement of accountable village financial management (Figure 1).

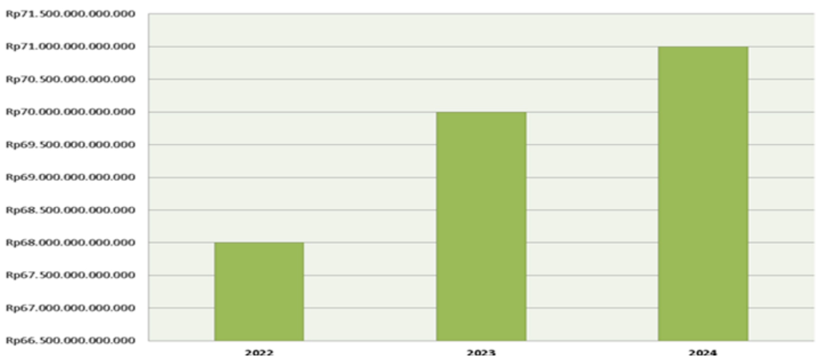


Figure 1:
Village Funds for 2022-2024

The village has a lot of money set aside, and this amount goes up every year. These money, sent from the state budget, are part of the village's money, and the way it is managed worries the community because there might be chances of theft or dishonesty. So, making sure someone is responsible for managing village money is really important. Pratiwi and Dewi (2021) say that making village financial management more open and honest at every step, including planning, carrying out tasks, and checking on things, should be a top priority. This implementation is meant to do more than just follow the rules; it also helps gain trust from the community and makes sure that every single village fund is used in a way that really helps improve people's lives. Village funds play an important role in the village's financial system and help the village grow. Because of this, village leaders need to manage the village's money well by creating programs that focus on improving the community's well-being (Martini et al., 2021); (Rismawati, 2022).

Accountability in village financial management means the village government is responsible to the community for how it uses the public money and resources given to it. Many instances of Village Fund being used improperly still exist, which shows that the system for holding people accountable hasn't worked as it should. Besides wrong use of the budget, problems like slow preparation of financial reports and accountability documents also slow down the release of Village Funds. This situation has happened in multiple villages in Rupit District, North Musi Rawas Regency, where the delay in getting the Village Budget (APBDes) and activity reports ready has slowed down the release of Village Funds. This shows that the village's financial management is not strong enough and could stop progress and the quality of services for the people.

This study is based on Attribution Theory, which says that a person's actions are affected by both things inside them and things outside of them. Internal factors are things like a person's abilities, what they know, and the skills they have. External factors are things outside a person, like the environment they're in and the support they get from their organization. In the case of managing village finances, the skills and abilities of the village officials are an internal factor that affects how well they can carry out financial management tasks. At the same time, using information technology and the Government Internal Control System (GICS) are external factors that help in carrying out responsible financial practices. Attribution theory says that people can take more responsibility when they have the right skills and work in a company that supports them.

The skill of village officials is often seen as a key factor in ensuring proper use of money. Officials who are competent have the knowledge, skills, and abilities needed to handle money properly and follow the rules that apply. Some earlier research shows that when officials are more skilled and capable, it helps improve how villages manage their money properly (Pratiwi & Dewi 2021; Indriasih et al., 2022; & Mauk & Manen 2024). Nevertheless, Rahmawati et al., 2023). That skill had a small positive impact on responsibility, showing that the results are not clear and vary from study to study.

Using information technology is another thing that is expected to make village financial management more accountable. Using financial management information systems helps process data more easily, makes reports more accurate, and increases transparency. Research shows that using information technology is linked to better financial accountability (Nursin et al., 2023; Salsabila, 2022). In contrast, Wahyuning and others in 2020 found that using information technology didn't have a big effect on how accountable village finances were. These different results show that more research is needed to understand how well technology is working in village governance.

In addition, the GICS helps make sure that village financial activities are done well, work smoothly, and follow all the rules. A good internal control system stops mistakes, cheating, and wrong use of public money, and also makes financial reports more trustworthy. Earlier research by Martini et al. (2019), Indriasih et al. (2022), Martini et al. (2022), and Nursin et al. (2023) showed that having strong internal control systems helps improve financial accountability in villages. However, Ridwan et al. (2023) found their results to be not significant, which points out a gap in the research that needs more study.

This study is meant to look at how the skills of officials, the use of information technology, and the GICS influence financial accountability in village management in Rupit District, Musi Rawas Utara Regency. The results should help build knowledge about how public sector accounting works and offer real-world advice for making village finance management better. This study suggests that officials' skills, use of technology, and the GICS all have a positive effect on how well village financial management is held accountable.

The framework of thought in this research are:

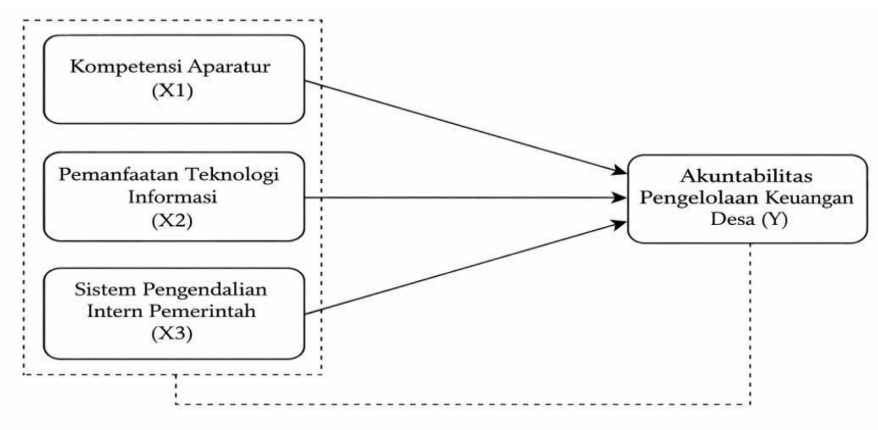


Figure 2:
Research Framework

METHODS

The study uses quantitative data, which is data that is in the form of numbers, and all the data used in this study is collected directly from the source. This study uses a quantitative method, which means it tests or checks a theory by looking at how different factors are connected using statistical techniques. The data used in this study was collected through questionnaires that respondents filled out using a particular scale. Researchers can use questionnaires to gather information on different factors and then study how these factors are connected by applying statistical methods that are commonly suggested for analysis. This method has the benefit of creating data that can be measured and studied, which helps build a solid base for gathering research results and understanding their effects.

The study included all village officials from 16 villages in Rupit Regency who were in charge of planning, carrying out, managing, reporting on, and keeping records of village finances. Purposeful sampling was used, and every person in the group was chosen to take part in the study. The last group had 64 people, such as village leaders, village secretaries, finance heads, and other officials who handle village money matters. Primary data was gathered using a structured questionnaire that was given directly to the people who responded. The questionnaire asked people to agree or disagree with statements using a scale from 1 to 5, where 1 means they strongly disagree and 5 means they strongly agree. Each measure used for the constructs was taken from earlier studies and rules about managing village finances. Official competence was judged based on measures of knowledge, skills, and abilities. The use of information technology was assessed by looking at signs that show how information systems are used and how well they work in managing finances. The GICS was measured using internal control components, and village financial management accountability was checked using indicators like transparency, responsibility, reporting, and following regulations.

Table 1
Research Instrument Questionnaire

No	Alternative Answers	Value
1	Very Agreee	5
2	Agree	4
3	Neutral	3
4	Disagree	2
5	Very Disagree	1

Source : (Sugiyono, 2021)

The data was analyzed using a method called Structural Equation Modeling–Partial Least Squares, which was done with the SmartPLS 4 software. The analysis had two parts: checking the measurement model, which looks at how well the questions measure the concepts, and checking the structural model, which looks at the relationships between the different concepts. The outer model assessment involved checking convergent validity, discriminant validity, and reliability. At the same time, the inner model assessment looked at the coefficient of determination (R^2), path coefficients, and hypothesis testing, and it used bootstrapping procedures to do so. Hypotheses were considered correct when the p-value was below 0.05, which means there was a significant connection between the variables.

RESULT AND DISCUSSION

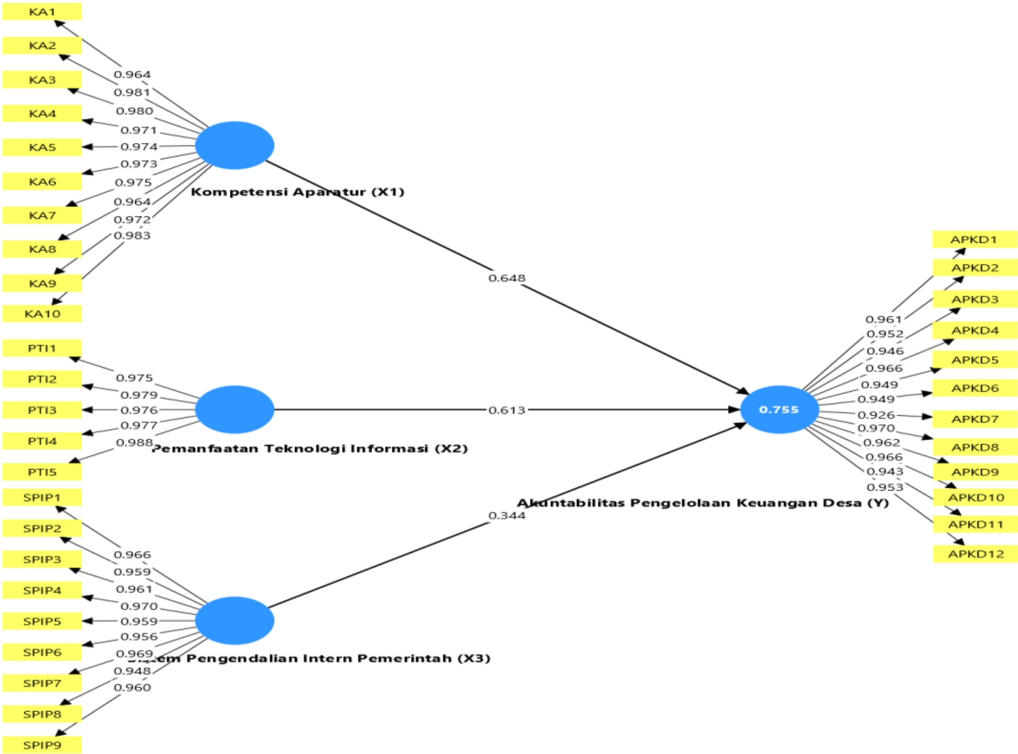
This study took place in Rupit District, which is part of South Sumatra Province. The study looked at village officials from sixteen villages in Rupit District. In each village, the respondents included the Village Head, Village Secretary, Village Treasurer, and Finance Officer. The study included a total of 64 people who responded. You can see the details about how many people returned the questionnaire in Table 2.

Table 2
Number of Samples and Questionnaoire Return Rate

Description	**Number**
The questionnaire that was delivered	64
Questionnaire that are not returned	-
Returned questionnaire	64
Incomplete questionnaire	-
The level of questionnaire return	100%

Source : Research Data, 2026

Based on Table 2, it was previously explained that of the 64 questionnaires distributed to respondents, all were successfully collected back. The number of returned questionnaires was 64. Thus, the number of unreturned questionnaires was 0. This indicates a questionnaire return rate of 100%. Figure 3 Shows models of output outer loading.



Source: Research Data, 2026

Figure 3:
Output Outer Loading Models

Based on the outer loading validity test, all outer loading values were determined to be >0.7, which means they met the validity standards based on outer loading values. The average variance extracted (AVE) value was then used as the basis for validity assessment (Table 3).

Table 3.
Validity Testing

Variable	Average variance extracted (AVE)
Accountability of Village Financial Management	0.874
Competence of village officials	0.869
Utilization of Information Technology	0.888
Government Internal Control System	0.867

Source: Research Data, 2026

The validity criteria based on AVE have been satisfied since all Average Variance Extracted (AVE) values are higher than the 0.50 criterion. Accordingly, the constructs can be considered genuine, as indicated by both the AVE and outer loading results. Additionally, the internal consistency and reliability of the indicators within each concept are assessed using composite reliability. When a construct's composite reliability rating is higher than 0.70, it is considered dependable (Table 4).

Table 4.
Composite Realibility

Variable	Composite Reliability	Description
Accountability of Village Financial Management	0.992	Reliabel
Competence of village officials	0.995	Reliabel
Utilization of Information Technology	0.991	Reliabel
Government Internal Control System	0.991	Reliabel

Source: Research Data, 2026

All constructs display composite reliability values above 0.70, indicating that the measurement model meets the requisite dependability standards. As a result, every variable can be considered to have adequate reliability. Cronbach's Alpha is used to analyze the internal consistency of the indications inside a construct. A high degree of reliability and confirmation of the measurement instrument's dependability are indicated by values more than 0.70 (Table 5).

Table 5.

Cronsbach's Alpha

Variable	Croncbach's alpha	Description
Accountability of Village Financial Management	0,991	Reliabel
Competence of village officials	0,994	Reliabel
Utilization of Information Technology	0,989	Reliabel
Government Internal Control System	0,990	Reliabel

Source: Research Data, 2026

Every variable met the necessary dependability standards, as evidenced by reliability values greater than 0.70. As a result, each construct can be considered extremely dependable. In addition, R-square (R^2) is applied to evaluate the explanatory power of the model by measuring the extent to which changes in exogenous variables explain for variations in endogenous variables (Ghozali, 2023) (Table 6).

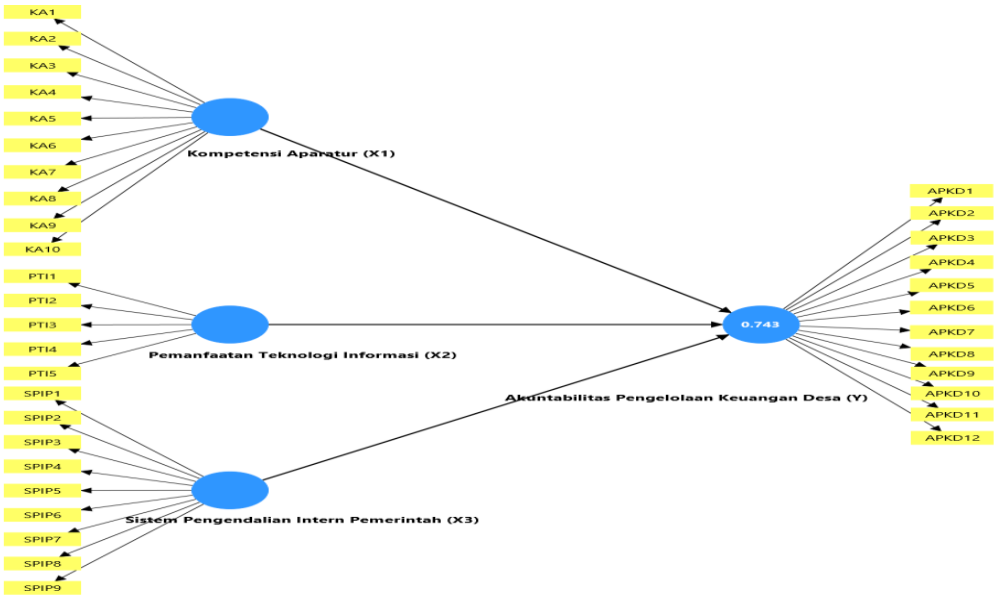
Table 6

R-Square (R^2)

Variable	R^2	Description
Accountability of Village Financial Management	0.743	substantial influence

Source: Research Data, 2026

The R-square test results obtained an R-square value of 0.743 or 74.3%. This explains the ability of the independent variables, namely Apparatus Competence, Information Technology Utilization, and GICS, in explaining the dependent variable, namely Village Financial Management Accountability, by 74.3%. While the remaining 25.7% is explained by other variables outside those discussed in this study. Therefore, it can be said that the R-square for the Village Financial Management Accountability variable is substantial or high. The output of the R-square Models value is in Figure 3.



Source: Research Data, 2026

Figure 2. *Output R-Square Models*

An influencing variable's relative influence on an affected variable is measured using the F-square (Table 7)

Table 7.
F-square (f^2)

Variable	F-square (f^2)	Interpretasi
Competence of village officials	1.682	Strong
Utilization of Information Technology	1.498	Strong
Government Internal Control System	0.478	Strong

Source: Research Data, 2026

The comes about appear that the Competency of Town Authorities variable has an fÂ² esteem of 1.682. Since this esteem surpasses the edge of 0.35, it is classified as having a expansive impact measure. This finding demonstrates that the competency of town authorities makes a significant commitment to the responsibility of town money related administration. The Data Innovation Utilization variable has an fÂ² esteem of 1.498, which is additionally more noteworthy than 0.35, showing a expansive impact estimate. Subsequently, the utilization of data innovation applies a significant impact on town money related administration responsibility. Moreover, the GICS variable has an fÂ² esteem of 0.478. As this esteem is over the limit of 0.35, it is moreover categorized as having a huge impact estimate. This result proposes that the government inner control framework plays a critical part in improving town money related administration responsibility. Based on these discoveries, it can be concluded that all free factors, specifically Competency of Town Authorities, Data Innovation Utilization, and the GICS, illustrate huge impact sizes on Town Budgetary Administration Responsibility. Among these factors, Competency of Town Authorities shows the most grounded relative impact, as prove by the most noteworthy fÂ² esteem of 1.682. The path coefficient could be a measurable pointer utilized to evaluate the course and quality of the relationship between develops and to decide the sign of a hypothesized impact. Its values range from -1 to 1, where positive values indicate a positive relationship and negative values indicate an inverse relationship (Marwan et al., 2023) (Table 8).

Table 7.
Path Coefficients

Variable	Accountability of Village Financial Management
Competence of village officials	0.648
Utilization of Information Technology	0.613
Government Internal Control System	0.344

Source: Research Data, 2026

The results indicate that the path coefficient values for Village Officials' Competency, Information Technology Utilization, and the GICS are 0.648, 0.613, and 0.344, respectively. All path coefficients are positive, suggesting that improvements in Village Officials' Competency, Information Technology Utilization, and the GICS are associated with increases in Village Financial Management Accountability. Among the three independent variables examined, Village Officials' Competency exhibits the highest path coefficient (0.648), indicating that the knowledge, skills, and capabilities of village officials represent the most influential factor in enhancing accountability in village financial management. Indicating a positive direction of the relationship (Table 9).

Table 9
T-statictic and P-value

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Competence of village officials (X_1) -> Accountability of Village Financial Management (Y)	0.648	0.649	0.076	8.568	0.000
Utilization of Information Technology (X_2) -> Accountability of Village Financial Management (Y)	0.613	0.611	0.082	7.508	0.000
Government Internal Control System (X_3) -> Accountability of Village Financial Management (Y)	0.344	0.345	0.073	4.740	0.000

Source: Research Data, 2026

The comes about of the think about uncover that Device Competence features a great and noteworthy impact on Town Budgetary Administration Accountability in Rupit Area, North Musi Rawas Rule. Typically shown by the way coefficient esteem of 0.648, showing a positive connect, with a t-statistic esteem of 8.568 > 1.96 and a p-value of 0.000 < 0.05. This investigate illustrates that the higher the ability of town specialists, the superior the responsibility in town budgetary administration. Competence, which incorporates information, aptitudes, and specialized capacities of the gear, plays a noteworthy part in supporting the usage of town monetary administration that's straightforward, exact, and in line with existing prerequisites. Hypothetically, these comes about adjust with Stewardship Hypothesis, which clarifies that authorities as directors of open assets require satisfactory capacity to carry out their duties ideally, and Attribution Hypothesis, which positions competence as an inside figure that impacts person behavior and execution. The comes about of this ponder are moreover steady with inquire about by Rahmawati et al. (2023), Pratiwi and Dewi (2021), and Pahlawan et al. (2020), Nislandi and Munari (2023), Mauk and Manen (2024), and Salsabila (2022) found that device competence includes a positive and critical impact on the responsibility of town budgetary administration.

The comes about of the ponder show that the utilize of data innovation encompasses a positive and noteworthy impact on the responsibility of town monetary administration in Rupit Locale, North Musi Rawas Rule. The way coefficient esteem of 0.613, which appears a positive interface, the t-statistic esteem of 7.508 > 1.96, and the p-value of 0.000 < 0.05 all back this. This inquire about illustrates that the more ideal the utilize of data innovation, the way better the level of duty of town monetary administration. The utilize of data innovation,such as the Village Financial System (Siskeudes) and other supporting applications, can boost the effectiveness, efficiency, accuracy, and transparency in the process of recording, managing, and reporting village finances. Theoretically, the results of this study are in line with Stewardship Theory, which states that information technology serves a supportive role for village officials in carrying out their responsibilities to the community more effectively and accountably. In addition, based on Attribution Theory, the use of information technology is an external factor that can impact the behavior of authorities to work more taught, organized, and in understanding with pertinent methods. The comes about of this think about are moreover reliable with the discoveries of Rahmawati et al. (2023), Mauk and Manen (2024), Pahlawan et al. (2020), Nursin et al. (2023), Salsabila (2022), and Rismawati (2021), who concluded that the utilize of data innovation incorporates a positive and noteworthy affect on the responsibility of town budgetary administration, in this way optimizing data innovation is an critical figure in realizing straightforward and responsible town budgetary administration.

The comes almost of the think around appear that the GICS contains a positive and basic affect on Town Budgetary Organization Responsibility in Rupit Zone, North Musi Rawas Run the show. Ordinarily demonstrate by the way coefficient regard of 0.344, illustrating a positive relationship, with a t-statistic regard of 4.740 > 1.96 and a p-value of 0.000 < 0.05. This finding illustrates that the more reasonable the SPIP execution, the higher the level of duty in town budgetary organization. Awesome GICS execution can move forward supervision, chance control, compliance with controls, and the unflinching quality of town money related reports, in this way minimizing irregularities in budgetary organization. Theoretically, the comes approximately of this consider are in line with Attribution Theory, which clarifies that GICS is an exterior figure that impacts the behavior of specialists to act more instructed, take after to strategies, and be responsible.In expansion, this finding moreover bolsters Stewardship Hypothesis, which sees GICS as a administration component that makes a difference town authorities carry out their obligations to the community in a straightforward and mindful way. The comes about of this think about are reliable with the investigate of Rahmawati et al. (2023), Mauk and Manen (2024), Indriasih et al. (2022), Nislandi and Munari (2023), Nursin et al. (2023), Salsabila (2022), and Rismawati (2019) concluded that the inner control framework incorporates a positive and significant impact on the responsibility of town money related administration. Subsequently, reinforcing the usage of GICS may be a vital calculate in realizing straightforward, viable, and responsible town money related administration.

The test comes about appear that the R-square (RÂ²) esteem of Town Budgetary Administration Responsibility is 0.743, which suggests that Device Competence, Utilization of Data Innovation, and the GICS at the same time clarify 74.3% of the variety in Town Budgetary Administration Responsibility in Rupit Area. The reality that this esteem falls into the significant category appears how well the consider demonstrate predicts the factors affecting town monetary administration duty. This inquire about recommends that the combination of device competency, data innovation utilization, and the efficacy of SPIP execution includes a critical affect on raising town monetary administration responsibility. The study's discoveries hypothetically approve the Stewardship Hypothesis which clarifies that town device as directors of open assets can carry out their obligations ideally in case bolstered by satisfactory competence, compelling innovation utilization, and a great control framework. In expansion, Attribution Hypothesis clarifies that the accountable behavior of authorities is affected by a combination of inside components within the form of official competence and outside components within the shape of data innovation and GICS. Be that as it may, there's still 25.7% of the variety in responsibility clarified by other components exterior the investigate demonstrate, such as community cooperation, straightforwardness, organizational commitment, town head administration, official judgment, and the adequacy of neighborhood government supervision. Thus, endeavors to make strides responsibility in town money related administration ought to not as it were center on making strides competence, innovation, and inner control, but too have to be consider other supporting variables.

CONCLUSION

The common discoveries of this think about demonstrate that Device Competence, Data Innovation Utilization, and the Government Inner Control Framework have a positive and noteworthy impact on Town Budgetary Administration Responsibility in Rupit Locale, North Musi Rawas Rule. The comes about illustrate that these three factors, both somewhat and at the same time, contribute to moving forward town budgetary administration responsibility. Device Competence is the foremost compelling variable, taken after by Data Innovation Utilization and the Government Inner Control Framework. These discoveries strengthen the see that making strides town monetary administration responsibility cannot depend exclusively on a single calculate but requires collaboration between the quality of human assets, the compelling utilize of data innovation, and the usage of an adequate internal control framework to attain straightforward, viable, and responsible town money related administration.

This think about has a few limitations, particularly in its scope, which was as it were conducted within the town government in Rupit Locale, North Musi Rawas Rule. Hence, the comes about cannot essentially be generalized to other districts with diverse characteristics. Moreover, the investigate information was obtained through surveys that depended on respondents' recognitions, hence permitting for subjective inclination within the reactions. This consider too centered as it were on three free factors: Device Competence, Data Innovation Utilization, and the Government Inside Control Framework. Hence, there are still other variables that have the potential to impact Town Budgetary Administration Responsibility but have not been examined. Subsequently, assist investigate is prescribed to extend the scope of the investigate range, increment the number of tests, and incorporate other factors such as community support, straightforwardness, organizational commitment, device judgment, town head administration, and the adequacy of nearby government supervision in arrange to get a more comprehensive investigate show in clarifying the variables that impact Town Budgetary Administration Responsibility.

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