



# The Effect of Regulation, Accountability Systems, Accounting Principles, Priority Programs on Performance Accountability and Performance Reporting Moderates of Good Financial Governance of Village



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## Abstract

Research to prove, analyze and interpret the Effect of Regulation, Accountability System, Accounting Principles, Priority Programs on Performance Accountability, and Performance Reports in Village Fund Management with Moderate Variables Good Financial Governance (GFG) Village. This study uses a quantitative approach by collecting data through a survey of village heads who receive village funds. This study uses an explanatory approach by testing some hypotheses. The study population was in all villages receiving village funds in Tulungagung Regency in 2021. The number of samples was determined using the Slovin formula with a tolerance of 5% as many as 156 respondents. Sampling was done using Random Sampling, while the data analysis technique used Partial Least Square. Regulation, work accountability, accounting principles partially have a significant effect on performance Reports. Priority Programs have a significant effect on Performance Accountability and GFG can strengthen the relationship between the Village Fund Accounting Principles and the performance report.

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## 1 Introduction

Government Regulation of the Republic of Indonesia Number: 60 of 2014 Village Fund which is a fund sourced from the State Revenue and Expenditure Budget designated for Villages which is transferred through the Regency or City Regional Revenue and Expenditure Budget and is used to finance government administration, implementation of development, community development, and community empowerment (Triyono et al., 2019; Alfasadun et al., 2018; Amalya & Akram, 2017; Atmadja et al., 2018). The central government has budgeted a fairly large Village Fund since 2015. Based on data from the Ministry of Finance in 2020, the sharpest increase occurred in 2016, namely 125% to Rp. 46.9 trillion from the previous year, Rp. 20.8 trillion in 2015. The Village Fund budget plan per 2020 increased 2.9% from the previous year to IDR 72 trillion, while in 2018 it was IDR 60 trillion, in 2019 the budget was IDR 70 trillion

One of the districts in Indonesia that receive village funds from the State Revenue and Expenditure Budget is Tulungagung district, East Java province (Baswir, 1989; Budiana et al., 2019). The Village Fund has been distributed to 257 villages in 18 sub-districts in the Tulungagung district, as shown in table 1.

Table 1  
Tulungagung regency village fund realization data from APBN transfer 2015-2020 period

Year	Village Fund (Rp)
2015	71,037,288,000
2016	159,404,476,000
2017	203,074,565,000
2018	205,952,328,000
2019	233,413,883,000
2020	234.886.567.000
Total	1,107,769,107,000

Source: Siskeudes Tulungagung, 2020

Table 1 shows that the realization of the Tulungagung district village funds received from The State Revenue and Expenditure Budget from 2015-2020 amounts to 1,107 billion which will be used for village development programs. Villages that have received village funds are required to account for the management of the funds to the government (Dagiliené & Mykolaitiené, 2015; Shields, 1980; Nazari et al., 2017). Based on the Regulation of the Minister of State Apparatus Empowerment No: 35 of 2014 the preparation of the Performance Accountability Report of Government Agencies is a form of accountability from the implementation of the tasks and functions entrusted to each government agency for the use of the budget (Bustaman et al., 2018; Diansari, 2015; Arifiyanto & Kurrohman, 2014). Village financial management must be based on the principles of transparency, accountability and managed in an open, accountable, and following regulations (Purnomo et al., 2020; Battmann & Klumb, 1993).

Public regulations are provisions that must be implemented and obeyed in the process of managing public organizations, both in central government organizations, regional governments, political parties, foundations, NGOs, religious organizations/places of worship, as well as other social organizations (Aziiz & Prastiti, 2019; Salindeho et al., 2017) which is easy to understand will have an impact on the Performance Reports of Government Agencies (Lisa Baudot et al., 2021). Financial Accountability of Government Agencies is the principle of government accountability which means that the budgeting process starting from planning, preparation, and implementation must be reported and accounted for to the public (Dillard & Vinnari, 2019; Bracci, 2009).

An understanding of village fund management regulations shows that the accountability of the performance of village government agencies is good (Baudot & Cooper, 2021; Salindeho et al., 2017; Agoraki et al., 2011). Regulation of the Minister of Villages for Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 11 of 2019 concerning Priority for the Use of Village Funds in 2020 that the Priority Program of Village Funds is the use of Village Funds as public funds compiled based on the principles of priority needs, justice, village authority, focus, participatory, self-management, and based on village resources (Frayudha, 2016; Gimon et al., 2018; Hendrawati et al., 2018; Kurrohman, 2015; Hirnissa & Zariyawati, 2017; Makalalag, et al., 2017). A better understanding of priority programs in the financial management of village funds will show a good direction in the implementation of government agency performance accountability (Baudot & Cooper, 2021; Muljo et al., 2014; Dewi Gayatri, 2019).

Good Financial Governance must be committed to the implementation of regional/village financial management. Accounting principles strengthened by GFG will make a good performance report (Carpenter & Feroz, 1992; Zeff, 2007). Safitri & Fathah (2018), GFG in the implementation of regional or village financial management is used to achieve the ideals and goals of the state, namely the welfare of the community, avoiding various irregularities in regional financial management. Good governance will be built on Good financial governance (Umar et al., 2018; Wau & Ratmono, 2015; Widarnawati et al., 2018; Carpenter & Feroz, 2001).

### *Literature review*

Government Agencies Performance Reports are a form of accountability for the implementation of tasks and functions entrusted to each government agency in the use of the budget (Maritafitri & Achadiyah, 2018; Asmony, 2018; Mutmainah & Pramuka, 2017; Nafidah & Anisa, 2017; Nurhakim & Yudianto, 2018). The most important thing needed in preparing the report is performance measurement and evaluation as well as adequate disclosure of the results of the analysis of performance measurement (Minister of Administrative Reform Regulation No: 53, 2014). The implementation of the principles of good financial governance in the laws and regulations relating to the management of state finances will be able to create clean governance (Indrawati, 2012; Hidah & Sedana, 2021; Jaeng et al., 2019).

Village fund regulation following the Village Law No 6 year 2014 is a rule used in the management of Measurement indicators related to responses to government regulations on village fund management, support for programs, and implementation of Village Fund management rules (Riyanto, 2016). Government Agency Performance Accountability System is a systematic series of various activities, tools, and procedures designed to determine, measure, collect data, classify, summarize, and report performance to government agencies, in the context of accountability and performance improvement of government agencies (Mardiasmo, 2002).

System Performance Accountability of Government Agencies is an order, instrument, and method of accountability which essentially includes certain stages, then the performance achievements are reported to interested parties (Mardiasmo, 2002). Accountability for the Performance of Village Government Agencies contained in the Minister of Home Affairs Regulation Number 20 of 2018 is the principle of village government accountability which means that the budgeting process starting from planning, preparation, and implementation must be reported and accounted for to the community (Putra & Rasmini, 2019; Putra et al., 2017; Muchlis & Rabb, 2016; Rasmi et al., 2018; Setiawan et al., 2017; Wida et al., 2017; Subandi & Fadhil, 2018).

Accounting principles are used for uniformity in terms, ways, methods, certain procedures to produce financial report format relevant and easily understood by the public (Mardiasmo, 2002). Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia No. 11 of 2019 concerning Priority for the Use of Village Funds that the choice of activities takes precedence and takes precedence over other activity options that will be financed with the Village Fund (Yunita & Christianingrum, 2019; Yunita & Christianingrum, 2018; Ismail et al., 2016).

## **2 Materials and Methods**

This research uses a quantitative approach through a survey. The population of this research is all recipients of village funds in the Tulungagung Regency in 2021. The sampling technique uses the solving formula with a margin of relative error of 5%. The questionnaire was distributed using a random sampling system to obtain a sample size of 156 villages. The data analysis technique used SEM-PLS with stages, namely the evaluation of the measurement model (outer model) and evaluation of the structural model (inner model), using 2 hypothesis tests, namely the direct influence test and moderation. The test criteria state that if the path coefficient has a p-value of significance level ( $\alpha = 5\%$ ), then it is stated that there is a significant effect between the independent variables on the dependent variable. then  $H_0$  is rejected if  $t\text{-statistic} > 1.96$ .

## **3 Results and Discussions**

Construct Reliability and Validity results in the image. 1 shows that all variables have composite reliability values  $> 0.7$ , AVE  $> 0.5$ , and Cronbach's alpha  $> 0.6$ , the consistency of indicators for each variable indicates that the four variables used in this study are reliable. Path Chart Test Output is shown in figure 2.

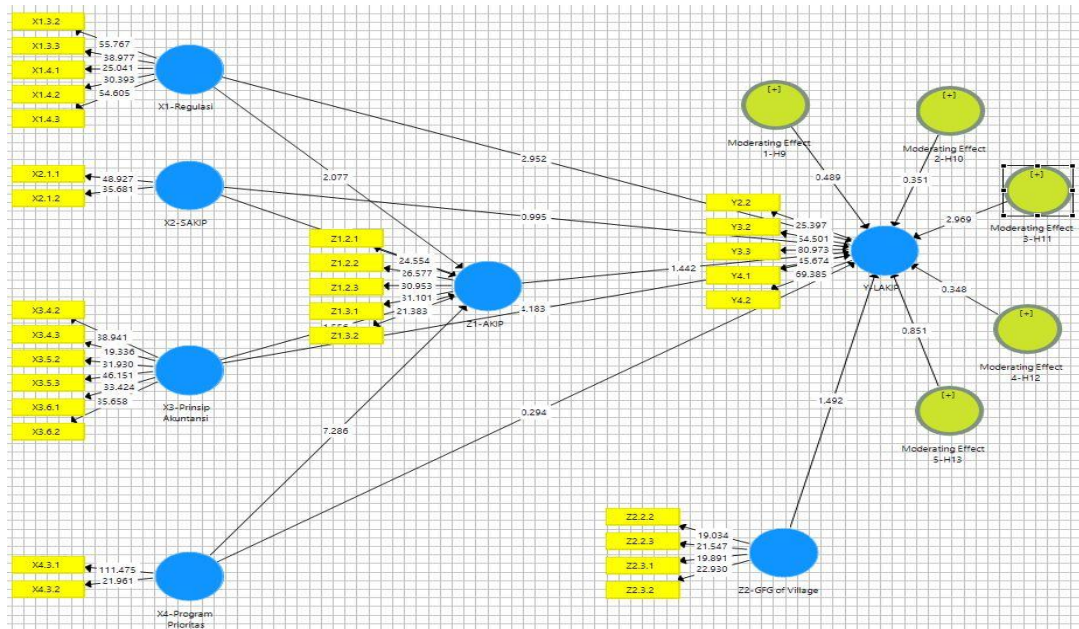


Figure 1. Path diagram testing output

Table 2  
Hypothesis test results

Hypothesis	t-count	t-table	P value	Test results
H1: Regulation (X1) has a significant effect on the Performance Report (Y)	2,952	1,967	0,003	Received
H2: Regulation (X1) has a significant effect on Performance Accountability (Z1)	2,077	1,967	0,038	Received
H3: Performance Accountability System (X2) has a significant effect on Accountability Reports (Y)	0,995	1,967	0,320	Rejected
H4: Performance Accountability System (X2) has a significant effect on Performance Accountability (Z1)	0,263	1,967	0,793	Rejected
H5: Accounting Principles (X3) have a significant effect on Accountability Reports (Y)	4,183	1,967	0,000	Received
H6: Accounting Principles (X3) have a significant effect on Performance Accountability (Z1)	1,556	1,967	0,120	Rejected
H7: Priority Program (X4) has a significant effect on the Accountability Report (Y)	0,294	1,967	0,769	Rejected
H8: Priority Program (X4) has a significant effect on Performance Accountability (Z1)	7,286	1,967	0,000	Received
H9: Performance Accountability (Z1) has a significant effect on the Accountability Report (Y).	1,442	1,967	0,150	Rejected
H10: GFG of Village (Z2) has a significant effect on the Accountability Report (Y).	1,492	1,967	0,049	Rejected
H11: GFG of Village moderating the relationship between Village Fund Regulations and Village Government Agency Performance Reports (Y).	0,489	1,967	0,625	Rejected
H12: GFG of Village moderating the relationship between the Performance Accountability System of Village Government Agencies and the Performance Reports of Government Agencies (Y)	0,351	1,967	0,726	Rejected

H13: GFG of Village moderating the relationship between the Village Fund Accounting Principles and the Performance Reports of Government Agencies (Y)	2,969	1,967	0.003	Received
H14: GFG of Village moderating the relationship between the Village Fund Priority Program and the Performance Reports of Government Agencies(Y)	0.348	1,967	0.728	Rejected
H15: GFG of Village moderating the relationship between the Performance Accountability of Government Agencies and the Performance Reports of Government Agencies(Y)	0.851	1,967	0.395	Rejected

The results of the evaluation of hypothesis testing with SEM-PLS in table 3 show that:

- a) Regulation has a significant positive effect on the Performance Reports of Government Agencies. This shows that the better the understanding and implementation of regulations in the financial management of the Village Fund, the better the implementation of the accountability report on the performance of village government agencies (Riyanto, 2016). This research is in line with (Baudot & Cooper, 2021; Dura, 2016; Rabb & Muchlis, 2016).
- b) Regulation has a significant positive effect on the Performance Accountability of Village Government Agencies in managing village funds. This shows that the better the understanding and implementation of regulations in the financial management of Village Funds, the Accountability of Performance of Village Government Agencies in managing village funds are getting better and better (Riyanto, 2016). This research is in line with (Baudot & Cooper, 2021; Dura, 2016; Rabb & Muchlis, 2016).
- c) The Performance Accountability System of Government Agencies has no significant effect on the Performance Accountability Report of village government agencies in managing village funds. This shows that the implementation of the Government Performance Accountability System has not been able to support the implementation of the Performance Accountability Report of Government Agencies properly. This research is contrary to (Andriani et al., 2015; Christy et al., 2017).
- d) The Performance Accountability System of Government Agencies has no significant effect on the Performance Accountability of Village Government Agencies in managing village funds. This shows that the implementation of the Government Performance Accountability System has not been able to support the implementation of the Performance Accountability of Government Agencies properly. Research contradicts (Muljo et al., 2014).
- e) Accounting Principles have a significant effect on the Accountability Report on the Performance of Village Government Agencies in managing village funds. This indicates that the Government Agency Performance Accountability Report has been prepared with generally accepted accounting principles following government accounting standards. This research is in line with (Farlina & Hartono, 2019).
- f) Accounting Principles have no significant effect on the Performance Accountability of Village Government Agencies in managing village funds. This shows that the accounting principles used in reporting village funds have not been understood by the village head/village treasurer in the village financial system. This study contradicts (Safitri & Fathah, 2018; Sugiarti, 2017; Susilowati et al., 2018; Susliyanti, 2017).
- g) Priority Program significant effect on the Performance Accountability Report of village government agencies in managing village funds. This shows that the implementation of priority programs has not been well understood and has not been implemented properly in the Performance Accountability Report of Government Agencies. This research is contrary to (Andriani et al., 2015)
- h) Priority Program has a significant effect on the Performance Accountability of Village Government Agencies in managing village funds. This shows that the implementation of priority programs is following the accountability principle of Performance Accountability of Government Agencies. This research is in line with (Indrawati, 2012; Syaifullah, 2017; Tambuwun et al., 2018; Tikollah & Ngampo, 2018).
- i) Government Agency Performance Accountability has no significant effect on Agency Performance Accountability Report Village government in managing village funds. This shows that the principle of accountability in the Performance of Government Agencies has not been implemented optimally in reporting performance. This study contradicts (Safitri & Fathah, 2018).
- j) GFG of Village has no significant effect on the Report Performance Accountability of Village Government Agencies in managing village funds. This study contradicts (Safitri & Fathah, 2018).

- k) GFG of Village can't strengthen the relationship between Village Fund Regulations and Village Government Agency Performance Reports. This study contradicts (Safitri & Fathah, 2018).
- l) GFG of Village can't be moderating the relationship between skip and Government Agencies Performance Report. This suggests that (This study contradicts (Safitri & Fathah, 2018).
- m) GFG of Village can be moderating the relationship between the Village Fund accounting principles and the Performance Reports of Government Agencies. This study is in line with (Safitri & Fathah, 2018).
- n) GFG of Village can't be moderating the relationship between priority programs and Government Agencies Performance Reports This study contradicts (Indrawati, 2012).
- o) GFG of Village does not moderate the relationship between the Performance Accountability of Government Agencies with the Performance Reports of Government Agencies This study contradicts (Indrawati, 2012).

## 4 Conclusion

This research aims to prove the relationship between the variables that influence Report on the Performance of Village Government Agencies in managing village funds GFG of Village as a moderating variable. The results showed that the regulation proved to have a significant effect on the Performance Accountability Report of village government agencies and the Performance Accountability of Government Agencies. Priority Programs are proven to have a significant effect on the Performance Accountability of Government Agencies with the support of a positive direction. This shows that the understanding and implementation of priority programs are getting better. Accountability System, Accounting Principles, Priority Programs, Performance Accountability of Government Agencies proved to have no significant effect on the Performance Reports of Government Agencies.

### *Conflict of interest statement*

The authors declared that they have no competing interests.

### *Statement of authorship*

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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