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THE INFLUENCE OF ACCOUNTABILITY IN VILLAGE FUND ALLOCATION, VILLAGE POLICIES, AND VILLAGE INSTITUTIONS ON TOURISM MANAGEMENT
(An Empirical Study of Edutourism in Teluk Perepat)

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Abstract: The main objective of this study is to investigate how accountability in the Rural Capital Allocation, regulations or guidelines established at the village level, and organizations or structures within a village community influences the financial management of edutourism. The research methodology adopted is a comparative causal research approach, aiming to explore the cause-and-effect relationships among various factors. The study specifically took place at Eduwisata Teluk Perepat in Tanjung Pinang Village II, focusing on the local community as the research population. Data collection involved using a purposive sampling method, resulting in a sample size of 70 respondents. Information was gathered through a questionnaire, and subsequent analysis was carried out using multiple linear regression tests performed with SPSS version 25. The research findings reveal that accountability in the Rural Capital Allocation, regulations or guidelines established at the village level, and organizations or structures within a village community, both separately and in combination, significantly influence the financial management of Eduwisata Teluk Perepat in Tanjung Pinang Village II.

Keywords: *Financial management, accountability, policy, village institutions*

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1. Introduction

A village represents a small local community that serves as both a residential area and a center catering to the basic needs of its inhabitants, who primarily rely on agriculture and tourism (Sukanto, n.d.). Within these communities, there exist two distinct societal characteristics: openness and adaptability to changes in cultural diversity, and the inclination towards closed-mindedness, making it challenging to accept and embrace unfamiliar changes, particularly among traditional rural societies (Mayasari et al., 2022). The village's reliance on agriculture and tourism sectors, coupled with the diverse societal characteristics, poses challenges in terms of its development and financial management. Notably, community participation, accountability, and the management of village funds emerge as critical aspects influencing successful development initiatives (Mayasari et al., 2022).

Community involvement significantly impacts the success of developmental programs and initiatives. It extends beyond decision-making involvement to encompass identifying prevalent issues and potential opportunities within the community. The absence of active community engagement in various activities may hinder the effectiveness of village development endeavors (Pahlawan et al., 2020). The community holds a pivotal role as a primary stakeholder in the implementation of public organizations' policies, particularly concerning village development. This emphasis on prioritization ensures the efficient, effective, and goal-oriented execution of the implementation process (Rahmadi & Wahyudi, 2022).

This study primarily focuses on the analysis of community engagement in managing village funds, the influence of mentoring activities on financial management at a micro-level, and the significance of accountability and competency among village officials in achieving effectiveness and efficiency in developmental program implementation (Febriantoko & Rotama, 2018). Various community support initiatives, especially those related to financial training, have shown positive outcomes. For instance, training sessions for micro-entrepreneurs on financial management practices have led to improved record-keeping, enhancing overall management and providing a more accurate reflection of the business situation (Wahyudi et al., n.d.).

Accountability encompasses the responsibility of trustees to transparently disclose all their activities and responsibilities to entitled and authoritative principles (Dharmawati et al., 2021). This disclosure highlights the proper and ethical work of village officials in managing village funds. Essentially, accountability serves as a benchmark for village officials in fulfilling their duties (Pahlawan et al., 2020). Moreover, The capability of rural areas officials plays a pivotal role in ensuring responsible management of village funds. Competent officials well-versed in handling village finances tend to carry out their responsibilities effectively and conscientiously, thereby guaranteeing efficient fund management (Pahlawan et al., 2020).

Performance accountability has now become an integral aspect embedded in legal frameworks and organizational regulations. Organizations are mandated to align organizational accountability with their attained performance levels. Enhancing organizational performance involves making organizational processes more effective and efficient through methods like planning, budgeting, among others (Fernos, 2017). In support of the accountability principle, the Head of the Finance Division is required to maintain accurate documents and evidence (Kurnianingsih, 2021). Notably, the Head of Finance within the Dam has enforced open accountability principles, allowing notes compiled by the Head of Finance to be readily verified for credibility and existence by the Village Head and the Inspectorate. The realization of the Head of Finance's role in implementing transparency is closely linked to the oversight conducted by the Village Head, who holds the highest authority in managing village funds.

Continuous evaluation and measurement of organizational performance are essential to appraise the success or shortcomings of the public sector's operations. A crucial aspect of evaluating government performance involves assessing Performance Accountability to gauge the effectiveness and efficiency of government operations (Sihombing et al., 2022). Efforts persist in maximizing the adoption and execution of the Government Agency Performance Accountability System (SAKIP) throughout all governmental entities, as emphasized by the Deputy for Bureaucratic Reform, Apparatus Accountability, and Supervision of the Ministry of National Apparatus Empowerment and Bureaucratic Reform (PANRB) (Dharmawati et al., 2021). This initiative aims to bolster the efficiency of performance-based budgeting by focusing on refining budgeting patterns rather than just cost-cutting measures. Performance-based budgeting demands adherence to clear and concise objectives expected from government programs or activities (Febriantoko & Mayasari, 2018). This approach provides a clearer view of government performance and measurable outcomes or benefits (Chandra et al., 2023). It strives to optimize resource allocation efficiency and effectiveness, aligning with government plans to achieve optimal utilization (Sunardi et al., 2020).

It appears that the provided text is referencing the necessity of financial resources from the national revenue and cost budget allocated for villages and traditional villages. These funds are intended to be routed through the local revenue and appropriation budget of the province or municipality and are intended for diverse purposes such as governmental administration, development initiatives, and community empowerment in accordance with Law No. 6 of the Republic of Indonesia of 2004 (Rahayu & Permadhi, 2022) concerning villages, village finances encompass all entitlements and responsibilities related to monetary or material matters concerning village affairs. This signifies that village funds, obtained from the central government for village development, obligate village officials to manage finances diligently (Mayasari, 2016). An effective accounting system demonstrating reliability, accuracy, accountability, and timeliness is integral to ensuring good accountability (Dariansyah, 2018).The budget outlining income and spending by the government (APBN) allocates funds for villages, considering various factors such as geographical difficulty, area size, poverty rates, and population to promote equitable village development and improve community welfare (Pahlawan et al., 2020). The principle of regional autonomy grants substantial authority to regions to govern their own affairs, although the extent and specifics of this autonomy may vary among different regions. Nonetheless, the overarching objective of regional autonomy consistently revolves around enhancing community welfare by addressing local interests and aspirations (Mayasari et al., 2022).

As outlined in Article 1 of PDTT Ministerial Decree Number 6 of 2020, the Village Fund represents a financial pool originating from the National Income and Expenditure Budget specifically earmarked for the advancement of rural areas. These funds are channeled through the regency/city District Income and Expenditure Budget, serving as a critical resource for the diverse needs within villages. They encompass a wide spectrum of utility, encompassing not only administrative expenses but also extending to developmental projects, community-focused initiatives, and endeavors aimed at empowering local populations. Each village is entitled to receive a proportional share of at least 10% from both the central and regional equalization funds, which are allocated by the province or municipality. This portion is commonly known as the rural capital allocation (ADD) and holds significant importance in enhancing the financial performance of villages. The allocation is sourced from the fiscal balance funds received by local governments, comprising both central and local contributions. These funds serve as a crucial source of support for villages, enabling them to execute various programs and initiatives. Utilizing the rural fund allocations derived from the central and local fiscal balancing funds, villages can undertake diverse projects, drive development initiatives, and enhance the welfare of the community (Agustina Silaya et al., 2021).

The Rural Capital Allocation (ADD) stands as a substantial financial allocation distributed by the regional government to the respective village administrations within a specific regency or district. This fund represents a vital mechanism through which the regional government channels financial support directly to individual villages, enabling them to address local needs, execute development projects, manage administrative tasks, and foster community initiatives. It serves as a pivotal tool for empowering and enhancing the capacity of village governments, ensuring that they receive a dedicated portion of financial resources from the regional authority to meet the unique requirements and developmental goals of their respective communities. As stipulated by Lalira et al. (2018), 30% of this allocation is allocated for apparatus and operational expenses, while the remaining 70% is designated for public expenditure and community empowerment. In accordance with Permendari No. 113 of 2014 on financial administration at the village level, The Rural Capital Allocation (ADD) constitutes a portion of the village income specified in the Village Budget (APBdes). This fund originates from the Regional Budget (APBD) and is calculated based on the village's needs, as outlined in the Regent's Regulation on Village Fund Allocation. This allocation signifies the regional government's trust in the village government's autonomy to manage the budget for various village activities, aiming to foster genuine autonomy, democratization, better services, and community empowerment (Mayasari et al., 2023).

For the government, regional bodies, and district governments to effectively aid villages, financing, infrastructure, and human resources are necessary (Hulu et al., 2018). The Village Fund Allocation serves as development capital aimed at enhancing the well-being of the community, accelerating physical and human resources development at the village level. In accordance with Rule No. 6 of 2014 concerning Hamlet, Village-level formal policies are expressed and delineated through the implementation of village regulations. As per the provisions of this law, the Government allocates Village Funds to regencies/cities, distributed subsequently to individual villages based on specific criteria. This allocation considers factors such as the number of villages (30%), total population (20%), poverty rate (50%), and adjusts for the geographical difficulty level of each village. The allocated budget, sourced from the Central Expenditure, aims to evenly and effectively implement village-based programs (Agustina Silaya et al., 2021). The system for controlling internally in governmental structures is continuously evolving and holds a significant influence over various facets, notably the quality of financial reports (KLK) generated. This policy empowers the Head of the Regional Government to independently manage district finances. In Indonesia, the financial management process of the District Government includes planning, executing, structuring, documenting, ensuring responsibility, and overseeing finances. Likewise, the financial administration of the Village operates in a similar manner with full responsibility to ensure financial and budgetary management aligns with set targets (Mayasari et al., 2021).

Effective financial management within the Village is manifested through achieving objectives in various stages such as activity planning, implementation, management, financial reporting, accountability, and supervision, all in accordance with regulations. Quality financial reports, reflecting the institution's actual situation, are a hallmark of sound financial management. A robust Internal Control System (SPI) is pivotal to support accurate recording and exposure processes, ensuring reports furnish stakeholders with sufficient information (Mayasari, 2022). The Government's Internal Control System (SPIP) comprises vital elements instrumental in managing government accountability. These elements encompass control areas, control effects, control activities, and communication. Control areas, being a fundamental element, contribute to ensuring efficient operational activities within public or governmental entities. SPIP aims to safeguard organizational assets, ensure accurate financial reports and management processes, optimize resource utilization, and promote transparency in financial management.

Regional autonomy strongly encourages Village Governments to empower the community and optimize available resources, including both internal village resources and external sources. The Rural Capital Allocation (ADD) grants the village the authority to manage its affairs in line with the provided autonomy, emphasizing the village government's role in delivering public services and planning and implementing regional development involving the village community (Arfiansyah, 2020). The village government's accountability in using public funds towards community development can be observed through transparency in fund utilization. The government involves the village community and institutions in joint deliberations to decide on fund utilization. Transparency is evidenced through development information boards, consultation forums, and APBDes billboards, showcasing the utilization of received funds (Isa & Mayasari, 2022).

2. Research Method

The study utilized a comparative causal research method, aiming to establish causal links between various variables, identifying the dependent variable affected by specific events or facts while investigating other variables as independent factors. Data collection involved distributing a questionnaire to respondents, processed through Performing multiple linear regression analysis using SPSS version 25. This approach aimed to unveil causal connections concerning the subject under scrutiny, generating new insights and serving as valuable supplementary research material. Inferential statistical analysis was conducted using sample data to predict cases within the entire dataset. The study took place in Teluk Pelepat's tourist village, targeting the Kampung Tanjung Pinang II community as the population, employing selecting specific individuals deliberately for inclusion in a study, utilizing a sample size of 70 participants. This sampling method involves researcher-defined selection criteria based on the study's objectives (inclusion criteria) and specific factors excluding potential respondents (exclusion criteria). Nonetheless, the study acknowledges limitations and weaknesses inherent in the research process, including obstacles related to time and location, which are typical challenges to be addressed.

3. Results and Discussion

3.1. Result

The study outcomes encompass descriptive statistical examinations, data quality assessments, classical assumption evaluations, and hypothesis tests. Descriptive statistical analyses were performed to ascertain
the smallest, largest, average, and deviation measurements. Table 1 below exhibits the findings from the descriptive statistics tests.

Table 1. Results from descriptive statistics testing

	N	Minimum	Maximum	Mean	Std. Deviation
Fund Allocation Accountability Village	70	30	45	40,67	4,162
Village Policy	70	34	45	40,34	4,000
Village Institution	70	27	45	39,73	4,426
Tourism Management	70	31	45	39,96	4,295
Valid Count (Complete Cases)	70				

According to the information in Table 1, discrepancies exist in the ratings of various factors, including accountability in The Rural Capital Allocation (X1), regulations or guidelines established at the village level (X2), and organizations or structures within a village community (X3), and tourism management (Y). These variables display distinct minimum, maximum, average scores, and standard deviations, indicating differences in their respective values. The subsequent phase involved data quality assessment encompassing validity and reliability tests. Validity testing aimed at determining if the research instrument accurately

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measured the intended concepts. The results revealed that all instrument items displayed Pearson Correlation values exceeding 0.3 and had a Significance Correlation (2-tailed) below 0.05, affirming the validity of all statement items.

Following the validity test, a reliability test was conducted on all questionnaire items. The accountability, village policy, village institution, and tourism management variables exhibited Cronbach's Alpha values surpassing 0.60, indicating high reliability in the research instrument employed. The research conducted classical hypothesis tests including normality, multicollinearity, and heteroskedasticity tests. The normality test, employing the Kolmogorov-Smirnov test, aimed to determine if the data adhered to a normal distribution. The residual values indicated characteristics of normal distribution, with a Kolmogorov-Smirnov value of 0.166 and a significance level of 0.169 (>0.05), confirming the suitability of the data for the research objectives. The second classic hypothesis test focused on multicollinearity. Multicollinearity testing assesses the strength of correlation among predictors in a regression model. A variance inflation factor (VIF) below 10 and a tolerance greater than or equal to 0.10 suggest the absence of multicollinearity, indicating applicability of the model for research purposes. The assessment revealed that all independent variables had VIF values below 10, and the tolerance was greater than 0.10. Consequently, it can be concluded that this model does not encounter multicollinearity issues.

Following the completion of the heteroskedasticity test, the research moved forward to hypothesis testing utilizing a multiple regression model. This particular model was chosen to delve into the interrelationships between various variables. To initiate the hypothesis testing, the researchers embarked upon assessing the coefficient of determination, a pivotal step aimed at gauging the model's efficacy in elucidating variations within the variable that is being predicted or explained by changes in statistical modeling, independent variables are the factors or variables that are manipulated or changed deliberately. These variables are studied and altered to observe their effects or influence on the The variable that is being predicted or explained by changes in the independent variables in a statistical model. The coefficient of determination test holds significance as it determines the extent to which the model can elucidate the fluctuations observed in the dependent variable. A higher value of Adjusted R2 denotes a stronger fit of the regression line in accurately representing the observed outcomes. Essentially, it signifies the proportion of variability in the dependent variable that the model can account for is often represented by the coefficient of determination (R-squared), offering insights into the predictive power and reliability of the established model.

This crucial examination aids researchers in comprehending the multiple regression models' capacity to capture associations among the studied variables. A heightened adjusted R-squared value indicates that a considerable part of the dependent variable's variability is accounted for by the independent variables encompassed within the model. This implies a more comprehensive comprehension of how the collective independent variables impact the dependent variable, offering valuable insights into the intricacies of the investigated phenomenon. Consequently, the researchers endeavored to determine whether the model effectively encapsulated and elucidated the observed variations in the dependent variable. They achieved this by conducting a coefficient of determination test and scrutinizing the outcomes delineated in Table 2. This analytical process aids in validating and ensuring the reliability of the established multiple regression model in elucidating interactions among variables. Furthermore, it serves as a foundational component for subsequent hypothesis testing and analysis within research studies.

Table 2. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,949[a]	,901	,897	1,380

After analyzing the data presented in Table 2, it is apparent that the Adjusted R-Squared value is recorded as 0.897. This value indicates that a substantial proportion of the variations observed in the accountability variables concerning The Rural Capital Allocation, regulations or guidelines established at the village level, and organizations or structures within a village community can be explained by the predictors included in the model collectively account for approximately 89.7% of the fluctuations witnessed in the tourism management variable. However, it's noteworthy that approximately 11.3% of the variations in tourism management are affected by elements that lie outside the boundaries or focus of this particular study. These additional factors, not encompassed within the study, play a role in shaping and influencing tourism management, indicating the presence of external variables impacting this aspect beyond the variables scrutinized in this particular research endeavor.

The Adjusted R Square value serves as a crucial metric in multiple regression analysis, offering insights into how well the chosen independent variables explain the variability observed in the dependent variable. In this context, it signifies the proportion of variability in tourism management that can be elucidated by the combined influence of the accountability variables related to this important test helps researchers understand the ability of multiple regression models to capture the relationships between the variables being studied. A high value of adjusted R2 means that a significant portion of the variance in the dependent variable can be attributed to the independent variables included in the model. This means a more comprehensive understanding of how the independent variables collectively influence the dependent variable, providing valuable insight into the dynamics of the phenomenon being studied. Therefore, the researchers sought to find out whether the model was able to encapsulate and explain the observed variation in the dependent variable by conducting a coefficient of determination test and examining the results presented in Table 2.

This analytical process helps to verify the validity and reliability of the established multiple regression model in elucidating interactions between variables and serves as a basis for further hypothesis testing and analysis in research studies.

Table 3. Results of the T-Statistics Test

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	-1,450	1,705		0,850	0,398
	Fund Allocation Accountability Village	0,141	0,096	0,136	2,458	0,039
	Village Policy	0,629	0,106	0,585	5,956	0,000
	Village Institution	0,260	0,072	0,268	3,595	0,001

a. Dependent Variable: Tourism management

The data in Table 3 reveals significant findings regarding the relationships between the variables under scrutiny. The accountability variable of village fund allocation (X1) exhibits a t-value of 2.458, surpassing the critical t-table value of 2.003. Additionally, its significance value of 0.039 is less than the threshold of 0.05. The positive t-value indicates a positive relationship with the variable. This suggests that the hypothesis H1 is supported, signifying that effective accountability in village fund allocation significantly and positively influences the management of tourism.

Moving on to the village policy variable (X2), the t-value is 5.956, exceeding the critical t-table value with a significance value of 0.000, also less than 0.05. Again, the positive t-value signifies a unidirectional relationship with Y. Consequently, H2 is supported, confirming that village policy exerts a positive and substantial influence on tourism management.

Similarly, the t-value pertaining to the village institutional variable (X3) stands at 3.595, surpassing the critical t-table value with a significance level of 0.001, lower than the threshold of 0.05. This positive t-value signifies a consistent relationship with the dependent variable (Y). Hence, supporting H3, it suggests that village organization significantly and positively impacts tourism management.

Subsequently, the study progresses to the F-statistic test, also known as the simultaneous test, to evaluate the collective influence of all independent variables on the dependent variable. This test adopts a significance level of 0.05. A significance value below 0.05 would indicate a combined effect of the independent variables on the dependent variable. To facilitate further examination and analysis, the outcomes of the F-statistic test are presented in Table 4.

Table 4. F Statistical Test Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1147,163	3	382,388	200,764	0,000[b]
	Residual	125,708	66	1,905		
	Total	1272,871	69			

According to the data provided in Table 4, the significance value is recorded as 0.000, which falls below the significance threshold of 0.05. This outcome indicates that when considering all independent variables collectively, they exert a significant combined influence on the dependent variable. Hence, it can be inferred that hypothesis H4, proposing that the combined impact of accountability in village fund allocation, village policies, and village institutions significantly affects tourism management, is supported by the study's findings. Moreover, examining the specifics within the table, the variable associated with accountability in village fund allocation (X1) demonstrates a t-value of 2.458, surpassing the critical t-table value of 2.003 with a significance value of 0.039, which is below the 0.05 threshold. This positive t-value indicates a favorable relationship with the variable under consideration. These statistical findings reinforce the notion that the accountability in allocating village funds bears a statistically significant positive influence on tourism management. This particular variable is observed to have a noteworthy impact on the fluctuations observed in tourism management, as indicated by the statistical parameters obtained from the regression analysis.
Based on the output above, it is known that the multiple regression analysis is as follows:

Table 5. Summary of Multiple Regression Analysis

Variables		Regression Coefficient	Tcount	Sig
Constanta		-1,450		
X1		0,141	2,458	0,039
X2		0,629	5,956	0,000
X3		0,260	3,595	0,001
Fcount	=	200,764		0,000
R Square	=	0,901		

3.2. Discussion

Accountability, as defined by Dura (2016), pertains to the responsibility held by individuals or groups to answer for their actions within an organization, particularly towards a larger community. In the context of the public sector, accountability is intricately connected to transparency and the dissemination of information to the public to fulfill their rights. This accountability in the public sector can be understood through both vertical and horizontal dimensions, involving accountability towards authorities and peers, respectively. Within the provincial government, there exists a strategic intent to utilize the Village Fund Allocation policy as a means to foster community-based participatory development, particularly aimed at empowering rural areas while ensuring sustainable development at the village level. This policy essentially guarantees funding for villages, thereby facilitating uninterrupted development without the prolonged waiting period often associated with central government aid. For the effective management of these allocated village funds, meticulous financial planning and well-structured business plans become imperative. Additionally, the reporting of outcomes derived from the utilization of these funds is considered an integral aspect of village accountability. By ensuring transparent reporting mechanisms, villages can uphold their accountability to both the local community and higher authorities, providing a comprehensive overview of the fund allocation's utilization and impact on developmental initiatives within the community.

The research framework of this study centers on the Stewardship theory, which delineates organizational management driven by collective objectives rather than individual aspirations, emphasizing the overarching benefit of the organization (Dura, 2016). Within this theoretical framework, village managers or officials are anticipated to operate in consonance with common interests and organizational goals. The nexus between accountability and stewardship lies in the shared responsibility for decisions and outcomes, resonating with the theory's fundamental principles of reliability, integrity, and responsibility. Within the realm of village fund allocation, adherence to the principles of stewardship theory implies that these allocated funds are expected to be utilized for the greater good of the community. This necessitates meticulous planning and a commitment to accountability in reporting the management of village finances. The inherent link between accountability and stewardship theory underscores the importance of transparency, responsibility, and ethical conduct in the administration and allocation of these funds. Village officials, functioning as stewards, are entrusted with the task of managing these resources for the collective benefit and sustainable development of the community.

Building upon prior theoretical concepts and the tests conducted, the research findings suggest that accountability concerning village fund allocation significantly influences the financial management practices in tourism villages. This further reinforces the alignment between accountability principles and the overarching principles of stewardship theory, emphasizing the collective responsibility for the effective and ethical utilization of resources for the community's benefit. The study's findings suggest a clear and direct correlation between the level of accountability in the distribution of funds to villages and the effective management of tourism activities. Notably, higher levels of accountability in fund allocation are associated with improved practices in tourism management. A parallel investigation conducted by Dura (2016) focused on village financial management and explored its impact on the well-being of a community, specifically highlighting the significance of accountability in fund allocation on the welfare of the Tanjung Pinang II community in Ogan Ilir Regency.

Based on the multiple regression analysis, it is explained that the constant value (a) of -1.450 indicates a negative relationship between the independent and dependent variables. In other words, when all independent variables, such as Village Fund Allocation Accountability (X1), Village Policy (X2), and Village Institution (X3), remain at 0 percent or do not change, the value of Tourism Management will be -1.450. The regression coefficient for the Village Fund Allocation Accountability variable (X1) is 0.141. This suggests a positive correlation between the Village Fund Allocation Accountability variable and Tourism Management. In simpler terms, if the Village Fund Allocation Accountability variable increases by 1 percent, Tourism Management is expected to decrease by -0.141, assuming all other variables stay the same. The regression coefficient for the Village Policy variable (X2) is 0.629, indicating a positive relationship between the Village Policy variable and Tourism Management. Put simply, if the Village Policy variable increases by 1 percent, Tourism Management is expected to decrease by -0.629, assuming all other variables remain unchanged. The regression coefficient for the Village Institution variable (X3) is positive at 0.260. This suggests that if the Village Institution variable increases by 1 percent, tax aggressiveness will also increase by 0.260, with all other independent variables held constant. This positive sign implies a direct relationship between the independent and dependent variables.

According to the "Model Summary" table in the SPSS output, the coefficient of determination, R Square, is 0.901. This value is obtained by squaring the correlation coefficient "R," which is 0.949, resulting in 0.949 x 0.949 = 0.900. The magnitude of the coefficient of determination, 0.901 or 90.1%, signifies that the combined impact of the variables Fund Allocation Accountability Village (X1), Village Policy (X2), and Village Institution (X3) explains 90.1% of the variability in the Tourism Management variable (Y). The remaining 9.9% (100% - 90.1%) is influenced by other variables not included in this regression equation or variables not examined in the study. The extent of the impact of other variables is often referred to as the error (e). This error value can be calculated using the formula $e = 1 - R^2$. Typically, the coefficient of determination or R Square ranges between 0 and 1. However, encountering a negative (-) R Square value in a study suggests that variable X has no influence on variable Y. Moreover, a smaller R Square value indicates a weaker influence of the independent variables (X) on the dependent variable (Y). Conversely, as the R Square value approaches 1, the influence becomes stronger. Referring to the SPSS output table provided, the computed F value is 200.764. Given that this calculated F value exceeds the critical F value (F table) at degrees of freedom 4 and 10, the decision-making criterion for the F-test dictates accepting the hypothesis. Essentially, this means that Fund Allocation Accountability Village (X1), Village Policy (X2), and Village Institution (X3) exert a significant impact on Tourism Management (Y).

The statistical test outcomes from this study revealed significant insights. For instance, the variable representing village policy, denoted as X2, displayed a T statistic of 5.956, surpassing the critical value derived from the t-table (2.003), coupled with a significance value of 0.000, which is lower than the accepted threshold of 0.05. The positive t value associated with variable

X2 indicates a unidirectional relationship with the dependent variable Y, which in this context is tourism management. Consequently, the acceptance of hypothesis H2 is warranted, implying that village policy exerts a positive and substantial influence on the management of tourism activities. These empirical findings underscore the significance of village policies in shaping and fostering effective tourism management practices. It emphasizes the critical role of policy formulation and implementation in steering and enhancing tourism-related initiatives within communities. The positive relationship established between village policy and tourism management further supports the pivotal role played by administrative decisions and policies in facilitating and promoting sustainable and efficient tourism activities within the designated areas.

In theory, policies can be defined as sets of guidelines or regulations formulated and adopted to effectively manage programs aimed at achieving specific objectives. The process of planning encompasses all preparatory activities conducted before the implementation phase, which includes delineating objectives, intermediate goals, establishing policies, procedures, and outlining programs. In the context of village governance, policies serve as fundamental frameworks rooted in legal foundations, with each village government vested with legislative authority. Despite operating at a localized and relatively small scale within the administrative boundaries of a village, these policies wield significant power in contributing not only to the direction of the country's overall development but also to the specific developmental trajectory of the individual villages (Dura, 2016).

The operational effectiveness of village entities hinges upon robust communication channels, efficient resource management practices, and a well-structured bureaucratic framework. These elements are pivotal in fortifying and facilitating successful village financial management endeavors. Effective communication channels ensure the seamless dissemination of policies, objectives, and directives within the village administrative setup, fostering a shared understanding and collective effort towards the village's developmental goals. Efficient resource management is crucial in optimizing the utilization of available resources towards sustainable development initiatives within the village. Moreover, a well-structured bureaucratic framework provides the necessary organizational structure and operational guidelines, contributing to streamlined administrative processes and effective governance within the village context.

Early accounting practices within public sector organizations were originally designed to facilitate the comprehension of the relationship dynamics between stewards (the government) and principals (society). However, the escalating demands for accountability have posed challenges for principals, or the community, in carrying out their own management functions effectively. Consequently, due to these limitations, the community tends to entrust the management of their resources to what they perceive as a more capable entity—the government or steward (Masnila et al., 2021). This situation emphasizes the critical need for village policies to align with the practical realities on the ground. Village policies must facilitate effective communication and efficient resource management for the collective good, aligning with the underlying principles of stewardship theory. Building upon established theories and empirical tests, it becomes apparent that village policies possess the potential to significantly influence the management of tourism activities. The study's findings reveal a unidirectional relationship between village policy and tourism management, indicating that stronger and more effective village policies correlate with enhanced village financial management practices.

These research insights align with prior studies conducted by Mulia & Saputra (2020), which delved into the aspects of community well-being. Their findings demonstrated the substantial impact of village policies on the welfare of the community in Tanjung Pinang II, Ogan Ilir Regency, highlighting the pivotal role played by effective policy formulation and implementation in shaping the community's overall well-beingThe examination findings showed that the village institution factor, registering at 3.595, surpasses the t-table value of 2.003, and with a significance level of 0.001, which is less than 0.05. This indicates a substantial and positive influence on tourism management, thereby confirming the validation of hypothesis H3. In theoretical terms, an institution is a platform designed to perform specific tasks and functions to achieve defined goals. Hence, the presence of village institutions serves as a vehicle for executing the duties and functions of the Village Government. Village administration aims to enhance community welfare; thus, the village government is responsible for providing services, empowerment, and development aligned with community interests. The concept of an institution is often synonymous with an organization and entails a clear organizational structure.

Stewardship theory underscores the notion that effective management operates in the best interests of multiple parties, thus nurturing a robust relationship between organizational satisfaction and success. The achievement of organizational success hinges upon maximizing benefits for both management and principals. In the context of village institutions entrusted with the management of government-provided finances, there is a pressing need to deliver high-quality service. It is imperative for these institutions to earn the trust of the community by exhibiting adeptness in handling village finances and maintaining transparency in managing government-provided funds designated for the village's development initiatives. Transparency stands as a cornerstone in fostering community trust and confidence in the village's financial endeavors. By ensuring transparency in handling government-provided funds, village institutions demonstrate their commitment to openness, honesty, and integrity. This transparent approach instills a sense of belief and confidence among community members regarding the village's earnest efforts and dedication towards fostering development within the community. Moreover, maintaining transparency in financial management helps solidify the trust between the village institutions and the local residents, paving the way for a collaborative and participatory approach towards community development initiatives.

The research results, consistent with prior studies like Dura's analysis of community well-being in Tanjung II, Ogan Ilir Regency, confirm the notable influence of village institutions on community welfare. When assessing all variables concurrently and achieving a significance value of 0.000, which is lower than the predetermined threshold of 0.005, it becomes apparent that the collective impact of accountability in allocating village funds, village policies, and village institutions significantly contributes to the management of tourism. This confirmation supports hypothesis H4, highlighting the collective impact of these factors on managing tourism activities within the village context. The theoretical framework surrounding village financial management encompasses a broad spectrum of activities that encompass planning, implementation, business strategizing, reporting mechanisms, and ensuring accountability in handling village finances. The exercise of village authority, which is based on indigenous rights and Pendapatan Belanja Transfer (PBT) at the village level, is primarily funded by the Regional Budget (APBD). Apart from the APBD, the PBT at the village scale can also receive funding from the national and regional revenue and expenditure budgets. The execution of village authority, bestowed by the government, is financed through the national income and expenditure budget.

This intricate financial structure underpins the governance and operational facets of village entities. It delineates the framework within which village authorities operate, highlighting the diverse funding sources and the intricate network of budgets that sustain the management and execution of village initiatives. Understanding these financial mechanisms is crucial in comprehending the dynamics and intricacies involved in village governance and the funding streams that support the execution of community development initiatives. This research leverages stewardship theory, which elucidates that effective management can act in the best interests of multiple stakeholders, thereby establishing a robust connection between organizational satisfaction and its success. Stewardship theory, when applied to investigating the accountability of the Rural Capital Allocation, regulations or guidelines established at the village level, and organizations or structures within a village community for tourism management, emphasizes the allocation of funds provided by the government to villages for their development or to promote village tourism. This allocation is accountable to the village, contributing to building trust in the village as a public sector organization dedicated to enhancing the well-being of the village community itself.

The research findings and analyses underscore the combined impact of accountability in village fund allocation, village policies, and village institutions on the broader spectrum of village financial management. The statistical outcomes derived from the F-statistic test, yielding a significance value of 0.000 (below the predetermined threshold of 0.05), explicitly demonstrate the significant influence of the independent variables—specifically, the accountability of village fund allocation, village policies, and village institutions—on the dependent variable, which, in this case, is tourism management. This statistical significance underscores the pivotal role played by these independent variables in shaping and directing the outcomes observed within the realm of village financial management. The findings substantiate the interconnectedness and collective influence of these factors on the effective management and execution of tourism-related initiatives within the village context. Understanding and acknowledging the significance of these variables are imperative in devising strategies and policies that optimize financial management practices and foster sustainable and efficient tourism development within villages.

The study centered its attention on Kampung Tanjung Pinang II, employing questionnaires distributed among the local community. The investigation revealed significant insights into the relationship dynamics between various factors and their impact on tourism management within this specific village context. Accountability for village fund allocation emerged as a pivotal factor, displaying a noteworthy and positive effect on the management of tourism activities. The findings emphasized that a deeper comprehension and robust accountability concerning the allocation of village funds correlated strongly with the enhancement of tourism management practices within the community. Similarly, village policies and institutions showcased a positive influence on tourism management. Higher levels of comprehension and clarity regarding these aspects were found to correlate with improved practices in managing tourism activities within the village setting.

Furthermore, when considering accountability for the distribution of funds within villages, the policies implemented by villages, and the institutions established within village communities in combination, the study revealed a collective positive and significant impact on tourism management. This comprehensive understanding and accountability regarding these intertwined aspects collectively contributed to the elevation of tourism management practices within Kampung Tanjung Pinang II. In essence, the study elucidated that an enhanced comprehension and accountability concerning these multifaceted elements were instrumental in fostering more effective and efficient management of tourism activities within the village. From the outcomes derived from (Dura, 2016) regarding the impact of accountability in managing the finances allocated to villages, implementing village policies, and establishing village institutions all contribute to the well-being of the community, the current research focuses on addressing a prevalent issue: The lack of awareness or education among individuals regarding the accountability associated with village fund allocations, provisions, village policies, and village institutions, especially concerning their impact on tourism management.

The study endeavors to highlight and resolve this educational gap to enhance understanding and awareness regarding these crucial aspects and their role in managing tourism effectively. The chosen research methodology employed in this study revolves around the utilization of questionnaires. This method facilitates the collection of data from the targeted individuals or community members, allowing for insights into their perceptions, knowledge, and understanding concerning the Furthermore, the data analysis technique utilized in this research is multiple regression analysis. Specifically, the researcher employed multiple linear regression analysis facilitated by SPSS version 25 to comprehensively examine the relationships between various factors. This analytical method aids in understanding how accountability in village fund allocations, provisions, village policies, and village institutions influences or correlates with the management of tourism activities. The study identified that these factors possess a positive and significant influence on tourism management, thereby emphasizing the importance of further exploring and understanding their impact on effective tourism management within the studied community.

4. Conslusion

Based on the results of the research and discussion, it can be concluded that:

1. The researcher's findings underscore a significant relationship between accountability in distribution of funds within the village, regulations or guidelines established by the village, and organizations or structures within the village, and their positive influence on tourism management within Tanjung Pinang 2, Ogan Ilir Regency. These findings imply that adhering to the principles outlined in stewardship theory, which emphasize responsible, integral, and trustworthy management, can be instrumental in optimizing village management strategies to effectively address the authentic needs of the community.
2. When village authorities uphold principles aligned with stewardship theory, they prioritize the collective interests and welfare of the community. This approach fosters a sense of responsibility, integrity, and trustworthiness in managing village affairs, particularly concerning tourism-related activities. By implementing responsible and transparent management practices, village authorities can enhance their efficacy in meeting the genuine and pressing needs of the community.
3. Embracing stewardship principles in village management endeavors signifies a commitment to ethical and accountable practices. It ensures that decisions and actions undertaken by village authorities are not only beneficial but also serve the greater good of the community. This approach resonates with the idea that accountable and principled management is essential for the sustainable development and prosperity of villages, especially in the context of managing tourism-related activities within these communities.
4. The researcher suggests that Tanjung Pinang Village 2 in Ogan Ilir Regency, which encounters challenges stemming from insufficient tourism management, should prioritize the development of effective policies. These policies should be formulated through comprehensive communication strategies and executed with well-organized implementation plans.
5. Enhancing the competencies and skills of the human resources responsible for executing these policies is deemed crucial. By focusing on robust communication strategies, the

village can ensure that all stakeholders are well-informed and engaged in the formulation and execution of these policies. Clear and effective communication channels are instrumental in garnering support, gathering diverse perspectives, and fostering a collective understanding of the goals and objectives outlined in the policies.
6. Alongside effective communication, a well-structured implementation plan is vital. This plan should outline the steps, timelines, and responsibilities required for successful policy execution. It is imperative to allocate resources efficiently and establish monitoring mechanisms to track progress and address any challenges that may arise during implementation.
7. Investing in enhancing the competencies and skills of the individuals tasked with implementing these policies can significantly contribute to their successful execution. Providing training and educational opportunities can empower these human resources to effectively carry out their roles, adapt to changing circumstances, and align their efforts with the overarching objectives of the village's tourism management.
8. The effective implementation of these well-crafted policies, coupled with improved human resource capabilities, holds the potential to pave the way for the development of a more prosperous and sustainable tourism village in Tanjung Pinang Village 2.

For future research endeavors, it is advised to expand the sample size and consider exploring other variables that might impact the management of tourism villages. Variables such as human resource competencies, compensation levels, and educational qualifications, among others, could be significant factors influencing tourism village management and warrant further investigation. The researcher extends genuine gratitude to the Ministry of Education, Culture, Research, and Technology for orchestrating the Village Community Empowerment Program (P2MD). Appreciation is also conveyed to the Ministry of Education, Culture, Research, and Technology, Sriwijaya State Polytechnic, the Tanjung Pinang II Village Government in Ogan Ilir Regency, and the Tanjung Pinang II Village Community for their invaluable support and contributions that facilitated the successful culmination of this research.

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