

Sharia Accounting Perspective: The Influence of Community Participation, Use of Information Technology, and Apparatus Competence on Village Fund Management Accountability

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Abstract

The aim of this research is to find out whether community participation, use of information technology, and apparatus competence have a positive effect on the accountability of village fund management and to examine the accountability of village fund management from a Sharia Accounting perspective. This research is a quantitative research where the population in this study was obtained from 15 villages with 75 respondents. The sampling technique used was purposive sampling. Data was obtained by documentation and questionnaires using multiple linear regression analysis. The results of this research show that Community Participation, Use of Information Technology and Apparatus Competence each have a positive and significant effect on village fund management accountability. Accountability from an Islamic economic perspective will be realized if village officials are able to fulfill their obligations to convey their mandate and responsibility for what they have done to agencies or communities who have the right to accept that accountability.

Keywords: community participation, utilization of information technology, apparatus competency, accountability of village funds management

Citation suggestions: Wardani, N. A., Hikmah, N., Ulfah, S., Sholikhah, M., & Purwati. (2023). Sharia Accounting Perspective: The Influence of Community Participation, Use of Information Technology, and Apparatus Competence on Village Fund Management Accountability. *Jurnal ilmiah ekonomi islam*, 9(03), 4231-4236. doi: <http://dx.doi.org/10.29040/jiei.v9i3.11361>

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1. INTRODUCTION

Juridically, the concept of managing village funds has been regulated in Minister of Home Affairs Regulation Number 113 of 2014 which has now been replaced by Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management which explains that village financial management is a whole activity which includes planning, implementation, administration, reporting and accountability of village finances. Villages are given autonomous authority to manage and regulate their own household affairs so that village officials play an important role in managing village funds.

The Central Government has budgeted quite large village funds to be given to villages. One way the government can carry out village development is by providing funds to villages from the APBN with the aim of enabling the village government to manage and

run its government system. Based on this, evaluation is needed as a form of supervision over village funds so that irregularities do not occur and maximum output can be achieved. Deviations committed by the village government are caused by the lack of community involvement in the planning and supervision process of the village budget, suboptimal village institutions, limited competence of village officials, and the high political costs of selecting village heads, the absence of a comprehensive system for managing village funds (Arfiansyah, 2020).

Apart from that, understanding the management of Village Funds in villages and services to the community is a very important and fundamental aspect that stakeholders at the village government level must have by realizing transparency and accountability in village finances. Community participation is a forum for the community to convey

suggestions or criticism to the Village Government and as a form of monitoring of funds that have been provided by the district government (Rosyidi et al., 2018). Several journals also state that community participation is the key to success in implementing regional autonomy.

Apart from the competence of village officials and community participation, the use of information technology is also an important factor in realizing Village Fund Management Accountability because it can help the village government in managing data related to village funds and reduce the possibility of errors in managing data, so that the village government can be accountable for its management. village funds. In the current era, village financial management uses the Siskeudes application (Village Financial System).

Accountability is the obligation to provide accountability, present, present, report and disclose all activities that are the responsibility of decision makers to parties who have given the rights, trust and authority necessary to demand accountability. Accountability is very important because it describes the resources managed by the government in managing village finances. (Puspa & Prasetyo, 2020). The importance of accountability is found in the Al-Qur'an Surah An Nisa verse 58:

﴿إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا وَإِذَا حَكَمْتُمْ بَيْنَ
الْأَنَاسِ أَنْ تَحْكُمُوا بِالْعَدْلِ إِنَّ اللَّهَ نِعِمَّا يَعِظُكُمْ بِهِ إِنَّ اللَّهَ
لَكَنَ سَمِيعٌ بَصِيرٌ﴾

Translation: "Indeed, Allah commands you to convey the message to those who are entitled to receive it, and (orders you) when you determine a law between people, so that you determine it fairly. Indeed, Allah will give you the best teaching. Indeed, Allah is All-Hearing, All-Seeing."

Sariffudin Mada, in 2017 proved that the Competence of Village Fund Management Officials has a positive and significant effect on Village Fund Management Accountability. Research from Fauzi Chuzlan Alaudin in 2020 conducted research on the influence of apparatus competency, community participation and the use of information technology on accountability in village fund management (a case study of villages in Tarub District, Tegal Regency) with the results that village apparatus competency and community participation had a positive and significant

effect on accountability. Village Fund Management, while the use of information technology has no effect on Village Fund Management Accountability. This research will also replicate research from Suci Atiningsih in 2019 which examined the influence of village fund management apparatus competence, community participation, and internal control systems on Village Fund Management Accountability (study of village government officials throughout Banyudono District, Boyolali Regency) where from The results of the research are that the competence of village fund management officials, community participation and the internal control system have a positive and significant effect on Village Fund Management Accountability.

2. RESEARCH METHODS

This research is field research where the researcher is directly at the object and tries to collect data from various informants (Generous, 2013). The approach used in this research is a quantitative approach. This research was carried out in village head offices in Mijen District, Demak Regency.

The population in this study was obtained from village officials in 15 villages in Mijen District with a total of 75 village officials. To obtain data, sampling will be carried out using a purposive sampling technique where the considerations used are: 1) village officials including the village head, village secretary, head of financial affairs, hamlet head and BPD. 2) have a minimum of 1 year of work with a minimum educational history of high school/high school. The data in this research will be obtained through questionnaire techniques and also documentation. Data analysis in this research will be carried out using multiple linear regression tests.

3. RESULTS AND DISCUSSION

3.1. Research result

Multiple linear regression analysis was used to test the extent of influence between the independent variables, namely Community Participation (X1), Information Technology Utilization (X2), Apparatus Competence (X3) with the dependent variable, namely Village Fund Management Accountability (Y) in Villages in Mijen District. Once the partial test (t test) is known, the form of the multiple regression equation is: $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$. By using SPSS version 26 statistical tools, the following calculation results were obtained:

Table 1. Results of Multiple Regression Analysis

Information	Coefficient Value	t count	Sig.
Constant	2,314		
Society participation	0.112	3,235	0.007
Utilization of Information Technology	0.107	2,751	0.012
Apparatus Competence	0.119	3,500	0.004

Based on the results of the multiple regression analysis in the table above, the coefficients for the independent variables $X_1 = 0.119$, $X_2 = 0.112$,

$$Y = 2.314 + 0.112X_1 + 0.107X_2 + 0.119X_3 + e$$

The multiple regression equation above can be interpreted as: first, a constant value of 2.314 indicates that without any influence from the three other independent variables, the Village Fund Management Accountability variable (Y) has a constant value of 2.314. Second, the Community Participation regression coefficient (X_1) of 0.112 states that every time there is an increase of 100%, business capital will increase by 11.2% if other independent variables are considered constant. Third, the Information Technology Utilization regression coefficient (X_2) of 0.107 states that every time there is an increase of 100%, raw materials will increase by 10.7% if other independent variables are considered constant. Fourth, the Apparatus Competency regression coefficient (X_3) of 0.119 states that every time there is an increase of 100%, the workforce will increase by 11.9% if other independent variables are considered constant.

Model Summary in the R Square column. To find out the magnitude of the influence of the independent variable on the dependent variable, namely:

Table 2. Analysis of the coefficient of determination (R^2)

Model Summary b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.764 ^a	.884	.857	2.31927	2,044

Based on this table, it can be seen that the coefficient of determination score expressed in the Adjusted R Square value is 0.857, meaning that the contribution of community participation (X_1), use of information technology (X_2), and apparatus competency (X_3) to Village Fund Management

Accountability (Y) got an influence worth 85.7%. So, the amount of community participation, use of information technology and apparatus competency in Village Fund Management Accountability is 85.7%. While the remaining 14.3% is explained by other variables outside this research.

3.1.1. t test

From the results of calculations using SPSS version 26 statistical software, partial hypothesis testing results can be seen in table 1. Based on the output table of the test results above, conclusions can be drawn.

3.1.2. Community Participation Variable

The research results show that tcount is 3.235 with a significance level (sig) of 0.007. Meanwhile $t_{count} > t_{table}$ with df (68-2-1) equals $65\alpha 0.05$ (5%) is 1.669, thus $t_{count} > t_{table}$ or $3.235 > 1.669$ and $sig. 0.007 < 0.05$ then H_0 is rejected and H_1 is accepted, so it can be concluded that Community Participation has a positive and significant effect on Village Fund Management Accountability. Thus, there is an influence of Community Participation on Village Fund Management Accountability.

3.1.3. Information Technology Utilization Variables

The research results show that tcount is 2.751 with a significance level (sig) of 0.012. Meanwhile, $t_{count} > t_{table}$ with df (68-2-1) equal to 65 with $\alpha 0.05$ (5%) is 1,669, thus $t_{count} > t_{table}$ or $2,751 > 1,669$ and $sig. 0.012 < 0.05$, then H_0 is rejected and H_1 is accepted, so it can be concluded that the use of information technology has a positive and significant effect on Village Fund Management Accountability. Thus, there is an influence of the use of information technology on the accountability of village fund management.

3.1.4. Apparatus Competency Variable

The research results show that tcount is 3,500 with a significance level (sig) of 0.004. Meanwhile, $t_{count} > t_{table}$ with df (68-2-1) equal to 65 with $\alpha 0.05$ (5%) is 1,669, thus $t_{count} > t_{table}$ or $3,500 > 1,669$ and $sig. 0.004 < 0.05$, then H_0 is rejected and H_1 is accepted, so it can be concluded that Village Apparatus Competence has a positive and significant effect on Village Fund Management Accountability. Thus, there is an influence of Village Apparatus Competency on Village Fund Management Accountability.

3.2. Discussion

3.2.1. The Influence of Community Participation on Accountability in Village Fund Management

The research results show that t_{count} is 3.235 with a significance level (sig) of 0.007. Meanwhile $t_{count} > t_{table}$ with df (68-2-1) equals $65\alpha 0.05$ (5%) is 1.669, thus $t_{count} > t_{table}$ or $3.235 > 1.669$ and sig. $0.007 < 0.05$ then H_0 is rejected and H_1 is accepted, so it can be concluded that community participation has a positive and significant effect on Village Fund Management Accountability.

This statement is supported by research by Natalia Lily Babulu with pThe results of this research show that community participation and apparatus competency influence accountability in managing village funds, the internal control system does not influence accountability in village fund management, and accountability in village fund management.influentialtowards fraud prevention.(Babulu, 2020)

Community participation is the role of the community in processidentifying problems and potential that exist in society, choosing and taking solutions in dealing with problems, making efforts to solve problems and being involved in the process of evaluating changes that occur. Community participation is one of the factors that influences the success of community development and development programs because without community participation in every activity, village development will not be achieved well.

The community's responsibility to exercise control over government institutions is a form of community participation. In a democratic society it is almost impossible for us to carry out and obtain perfect control and participation of society, but we can have minimal hope by presenting a method for selecting officials in the government bureaucracy which is carried out by the people. Development programs held in several regions must fully involve the community. This involvement must be developed through community participation. And efforts to build community participation can be made if the government creates and determines pathways or access to participate.

3.2.2. The Influence of the Use of Information Technology on the Accountability of Village Fund Management

The research results show that t_{count} is 2.751 with a significance level (sig) of 0.012. Meanwhile $t_{count} > t_{table}$ with df (68-2-1) equals $65\alpha 0.05$ (5%) is 1,669, thus $t_{count} > t_{table}$ or $2,751 > 1,669$ and sig. $0.012 < 0.05$, then H_0 is rejected and H_1 is accepted, so it can be concluded that the use of information technology has a positive and significant effect on Village Fund Management Accountability.

This statement is supported by Muh's research. Karyadi with hThe results of this research show that the internal control system has a positive and significant effect on village financial accountability, the use of information technology has no effect on village financial accountability, and human resource competence has a positive and significant effect on village financial accountability.(Karyadi, 2019).

Information technology relates to the use of computers and software to convert, store, protect, process, transmit and receive information in a secure manner. It could be said that information technology is the result of human engineering in the process of conveying information from the sender to the recipient so that the delivery of the information will be faster, more widely distributed and stored for longer.

The very rapid progress of information technology with its wide potential for use, opens up opportunities for accessing, managing and utilizing large capacity information quickly and accurately. The use of information technology includes interrelated activities, namely: data processing, information management, electronic management systems and work processes and the use of advances in information technology so that public services can be accessed easily and cheaply by people in all regions of the country.

3.2.3. The Influence of Apparatus Competence on Village Fund Management Accountability

The research results show that t_{count} is 3,500 with a significance level (sig) of 0.004. Meanwhile $t_{count} > t_{table}$ with df (68-2-1) equals $65\alpha 0.05$ (5%) is 1,669, thus $t_{count} > t_{table}$ or $3,500 > 1,669$ and sig. $0.004 < 0.05$ then H_0 is rejected and H_1 is accepted, so it can be concluded that Apparatus Competence has a positive and significant effect on Village Fund Management Accountability.

This statement is supported by Fauzi Chuzlan Alaudin's research with results. This research shows that the variables are apparatus competency and participation public has a positive and significant effect on Village Fund Management Accountability, while the Use of Information Technology has a negative and significant effect on Village Fund Management Accountability (Alauddin, 2020).

Competency comes from the word "competency" which means proficiency, ability and skill. In the context of resource management, Competence refers to the characteristics of a person that make him successful in his job. Competencies are based on PP No. 101 of 2000 refers to knowledge, skills and attitude. Competency is defined as the underlying characteristics related to the effectiveness of individual performance in their work. Competence can also be said to be a basic characteristic of a person which indicates a way of thinking, behaving and acting as well as drawing conclusions that a person can carry out and maintain over a certain period of time.

Focus Competence is to utilize work knowledge and skills to achieve optimal performance. The success of an organization in achieving its vision and mission is greatly influenced by the quality of its people. Person who works in it. Quality human resources in an organization are formed from the selection stage to the task implementation stage because human resources are an important factor in carrying out operations and for decision making purposes.

Regarding village fund management, a village official must have good skills to be able to manage and be accountable for village funds, because village officials who are competent in managing village finances can increase the accountability of Village Fund Management. Therefore, every organization is required to equip itself with a workforce that has good competence so that every human resource can do it contribute optimal because they have good skills and expertise.

4. CONCLUSION

The conclusions obtained in this research are: Community Participation has a positive and significant effect on Village Fund Management Accountability, Use of Information Technology has a positive and significant effect on Village Fund Management Accountability, and Apparatus

Competence has a positive and significant effect on Village Fund Management Accountability.

Accountability for managing village funds from an Islamic economic perspective will be realized if village government officials can fulfill their obligations to convey their mandate and be responsible for what they have done to the community or agencies that have the right to accept that accountability. Accountability must be based on established law. Accountability for managing village funds from an Islamic economic perspective must have the characteristic of shidiq, which means honesty. Honesty is the main key to building trust. Accountability in an Islamic economic perspective is not only the relationship between agent and principal but also accountability for all our daily actions, not only in business practice.

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