

The Influence of Human Resources, Use of Information Technology and Public Participation to the Transparency and Accountability of Village Financial Management

(Empirical Study In East Praya Subdistrict Of Central Lombok Regency)

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Abstract- This study aims to examine and obtain empirical evidence on partial evidence of the influence of Human Resources, Use of Information Technology and Public Participation on Transparency and Accountability of Village Financial Management in East Praya District, Central Lombok Regency. Type of research is explanatory method with purposive sampling method. It retrieved by 55 respondents, who are the core of the village, members of BPD and communities willing to provide information on village financial management. Data analysis is SmartPLS 3.0. The results of this study indicate Human Resources, Use of Information Technology and Public Participation have a significant positive effect on Transparency and Accountability of Village Financial Management in East Praya Subdistrict. This research is expected to be able to give contribution to Local Government, Village Government and society in order to have the better level of transparency and accountability of village financial management as one effort to improve prosperity of society in East Praya Sub-district

Key Words : *Human resources, use of information technology, public participation, transparency accountability, village financial management*

I. Introduction

1.1 Background

Approving of Law No. 6 of 2014 about the village is expected to accommodate all the interests and needs of the village community to have better life. This law and its implementing regulations have mandated the village government to be more independent in managing the government and various natural resources owned, including the financial management and wealth of the village owned. In the APBN-P 2015 has been allocated Village Fund of ± Rp 20.776 trillion to all villages spreaded in Indonesia. The numbers of existing villages according to Home Affair Ministry Regulation No 39, 2015 are 74,093 villages. In addition to the Village Fund, in accordance with village law article 72, the village has original village income and transfer revenue in the form of village fund allocation; part of the tax revenue and retribution of the Regency / City; and financial assistance from Provincial / District / City APBD. Therefore, the Village Government should be able to apply the principles of transparency, accountability and participatory in governance, in which village financial management information can be accessed by the public and the end of village governance activities must be accountable to the community in accordance with the provisions (Juklak Bimkon Pengelolaan Keuangan Desa, 2015).

The management of village finance still has many weaknesses, namely: (1) the delay of financial report in the delivery from the village to the sub-district and district, (2) the weakness of understanding of village apparatus to the village financial management mechanism according to the existing regulation; (3) less of skill (4) less of infrastructure of information technology and systems, (5) In the report made by the village head is still conventional or traditional (Hanifah, 2015).

According to Anwar's study (2012) indicate that there are differences in results between the villages with the other villages regarding the level of understanding of financial statements, web use, public participation, legal rules, transparency, responsiveness, consensus, equity, effectiveness and efficiency, and accountability. Meanwhile, the results of research by Furqoni (2010) show the transparency of financial management occurs only at the time of planning and almost all processes do not meet the principle of responsibility, accountability is very low due to responsibilities that do not involve the public and BPD.

Irma (2015) found that the management of the allocation of Village Funds from the planning, implementation and accountability stages has been done well but has several obstacles, namely the lack of competence of human resources managers. Similar findings and obstacles are also expressed in Hanifah study (2015), they are: the lack of quality human resources and the lack of citizen participation in village development program.

Subroto (2008), study of the accountability of village fund management found that village accountability either technically or administratively was good, but has major obstacles, namely the competence of human resources (HR) managers. While the study conducted by Wisakti (2008) on the implementation of the policy of Village Fund Allocation (ADD) found several factors that affect the implementation of resource capability, executor attitude, bureaucratic structure, environment and size and policy objectives.

Lestari research (2016) which examines the factors that affect the readiness of village accounting application found two factors; they are availability of facilities and training. Another study of public participation in the management of village fund allocations by Madyaningtyas (2009) suggests that mechanisms occurring in forums and institutions have been implemented in a participatory manner. The dynamics of public participation in village social institutions indicates that there is stagnation of activities within the youth organization and the influence of village elites within PKK institutions. Others, results of the Istiqomah study (2015) found ineffective performance of BPD in improving village financial management accountability.

It can be illustrated from some of the above researches that besides human resources and the use of information technology, other things that can not be ignored in the management of village finance is public participation. Participation in the principle of Good Government Governance is the involvement of the public in making decisions either directly or indirectly through representative institutions that can deliver their aspirations (Coal, 2006). Participation is built on the freedom of association and speaking and participating constructively. The responsibility of the public to control over government institutions is a manifestation of public participation (Sjamsuddin, 2007). Thus, participation is the involvement of the public through an election, its contribution to the process of implementation of government activities and development (both physical and non physical), but more important is the responsibility for public control over development.

At the beginning of 2015, Central Lombok Regency is preparing for the 2016 development planning. Two things become specialities in the planning process are, firstly that 2016 is the second phase of the implementation of the Long Term Regional Development Plan (RPJPD) of Central Lombok Regency 2011-2031. Secondly, for the first time in the process of development planning at the village level will guide Law No. 6 of 2014 on the Village. In this regulation government management and village development will get a larger portion of the budget than the previous law. The village not only gains recognition by the state in implementing governance but also gets budget support from the State Budget (APBN), Village Fund Allocation (ADD), and at least 10% of tax and retribution share. The three budgetary sources that will be managed directly by the villagers must have sufficient resources to carry out village-scale development (santantb, 2015).

Since the government allocated village funds to all villages in Indonesia, Central Lombok Regency as the recipient of the funds allocated it to 12 sub districts in the regency including East Praya Sub-District. The amount of village funds in East Praya Sub-District can be seen in the table below:

NO	DESA	TAHUN 2015	TAHUN 2016	TAHUN 2017
1	SUKARAJA	406.348.191,93	1.650.578.000,00	1.664.384.000,00
2	BELEKA	535.930.446,37	1.486.167.000,00	1.928.665.000,00
3	SEMOYANG	551.194.252,66	1.688.181.000,00	1.883.590.000,00
4	MUJUR	457.095.902,25	1.789.897.000,00	1.852.743.000,00
5	LANDAH	448.001.761,33	1.720.598.000,00	1.783.217.000,00
6	SENGKERANG	510.814.785,24	1.627.784.000,00	1.827.171.000,00
7	BILELANDO	395.303.389,39	1.573.140.000,00	1.657.283.000,00
8	GANTI	548.453.319,38	1.645.698.000,00	2.004.909.000,00
9	MARONG	546.030.839,46	1.640.846.000,00	1.835.403.000,00
10	KIDANG	493.923.438,87	1.481.110.000,00	1.840.165.000,00
		4.893.896.326,89	16.383.999.000,00	18.277.538.000,00

Sumber : DPMD Lombok Tengah 2017

The amount of village funds from year to year has increased, on the other hand the phenomenon that occurs with the funds of this village is the misuse of village funds by village officials such as village heads, until April 2016 there were 13 (thirteen cases) involving the village head. This is due to the ignorance of the village apparatus regarding the rules and lack of guidance and training to improve the understanding of the village apparatus in the management of village funds received (corongrakyat, 2016).

Some research on the management of village finance has been done, such as Subroto (2008), Wisakti (2008), Medyaningtyas (2009), Furqoni (2010), Anwar and Jatmiko (2012), Irma (2015), Hanifah (2015), Astuti (2016), Lestari (2016) which finds human resources and public involvement factors influence village financial management. Based on the results of the above description, the authors are interested to examine "The Influence of Human Resources, Use of Information Technology and Public Participation of Village Financial Management in East Praya Sub-District, Central Lombok Regency".

1.2 The Objectives and Benefit of Study

The objective of this study is to examine and provide empirical evidence of the influence of Human Resources, Use of Information Technology and Public Participation of Village Financial Management in East Praya Sub-District, Central Lombok Regency. This study is expected to give a good contribution in the field of public sector accounting and can provide input for Local Government and Village Government in improving human resources of rural apparatus, completing the availability of infrastructure in the form of using information technology and increase public participation in management of village finance

II. Literature Review And Hypotheses Development

2.1 Literature Review

1. Stewardship Theory

This study uses the grand theory of Stewardship Theory. This theory illustrates a situation in which management is not motivated by individual goals but rather aimed at their primary outcome goal for the common interests. Donaldson & Davis (1991) argues that Stewardship Theory has psychological and sociological roots designed to explain the relationship between managers as stewards acting in the interests of the principals. This theory assumes a strong relationship between the satisfaction and success of the organization. The success of the organization illustrates the utility maximization of principals and stewards. The utility maximization of this group will ultimately maximize the individual interests that exist in the group of organizations. This theory is used to justify the relationship between the local government and the community as principals with the village government as steward who seeks together to improve the development and welfare of the community

2. Transparency Concept

Transparency is the government's openness in providing information related to public resource management activities to those who need information (Mardiasmo, 2002: 6). Governments have a duty to provide financial information and other information that will be used for decision making by interested parties. Transparency will create horizontal accountability between local governments and communities, in

order to create a clean, effective, efficient, accountable and responsive local government based on aspirations and interests of the people.

Transparency is a principle that ensures access or freedom for everyone to obtain information about governance, that is information on policies, processes of manufacture and implementation, and the results achieved (Krina, 2003). Thus the principle of transparency is built on free information that is freely accessible to anyone in need and the government has a duty to provide information primarily relating to everything that is decided for and / or has been done and not done for public affairs.

A transparent government not only means information disclosure and public access, as there is asymmetric information, but more emphasis on the meaning of responsibility, that is the responsibility to provide true and relevant information to anyone who need or public. The concept of transparency is that governmental organizations can responsible for what has been done by providing relevant information or reports that are open to outside parties or independent organizations (legislators, auditors, the public) and published (Haryatmoko, 2011).

Transparency is the government's openness in making local financial policies, so it can be known and supervised by the legislative and public. Transparency provides open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly of government's accountability in the management of the resources entrusted to it and its compliance with laws and regulations (Nordian, 2006: 34). Thus transparency can be created if the system of government provides freedom for the public to obtain information needed by the public.

3. Accountability Concept

Accountability is the obligation to give accountability and explain the performance and actions of a person or the head of an organizational unit to a party who has the right or authority to hold accountable. Accountability is essential to ensure values such as efficiency, effectiveness, reliability and predictability. Transparency and accountability are two key words in good governance and corporate governance. Accountability is an obligation to present and report on all activities, especially in the field of financial administration to a higher party (Sulistiyani, 2004).

Accountability can be implemented by granting access to all interested parties, asking or suing the accountability of decision makers and implementers of the program, either local or public. Thus all programs related to the management of village finances must be accessible by all elements of interest, especially public in the region.

There are three main principles that become basic of local financial management, namely the principle of transparency or openness, accountability principles and the principle of value for money (Mardiasmo, 2002: 105). Accountability is a principle of public accountability which means that the budgeting process from planning, formulation and implementation must be fully reported and accountable to the legislative and public. Public does not only have the right to know the budget but also the right to hold accountable for the budget plan or execution.

The success of accountability of the Village Fund Allocation (ADD) is strongly influenced by the content of the policy and the context of its implementation. However, in practice it depends on how the government oversees and guides the management of ADD and is responsive to the growing aspirations of the public and the participation of the public in supporting the success of the program. Thus the level of accountability of the management of ADD has opened the political space for public to become actively involved in the implementation of development supervision, thus potentially creating a transparent, accountable, responsive participative development process.

4. Village Fund Management

The Village Fund is a fund sourced from the State Revenues and Expenditures Budget for Indigenous Villages and Villages which are transferred through the Regency / Municipal Revenue and Expenditure Budget and used to finance government, development, community empowerment and community (Permendagri 113 years) 2014). Initial Scenario of Village Fund was granted by replacing government program that was formerly called PNPM, but with the enactment of Village Fund can close the

opportunity of some foreign party to channel funds to regions in Indonesia with programs that could also trigger regional development

The Village Fund Disbursement Mechanism should be in line with the mandate of Law No. 6 of 2014 on Villages, where the Government will allocate the Village Fund through the transfer mechanism to the Regency / City. Based on the allocation of the Fund, each district / city allocates it to each village based on the number of villages with respect to population (30%), total area (20%), and poverty rate (50%). The results are adjusted to the geographical difficulty of each village. The budget allocation is sourced from the Central Expenditure by streamlining the village-based programs equally and equitably. The amount of allocation of direct allocated budget to the Village is determined ten percent (10%) of and beyond the gradual Transfer of Regions (on top)

Government Regulation No. 6, 2014 on Village Funds sourced from the APBN with the authority of the Village and in order to optimize the use of Village Funds, the use of Village Funds is prioritized for development and empowerment of village communities. Village Finance Management is the whole activity which includes planning, implementation, administration, reporting, and financial accountability of the village. Implementation of village authority based on the right and local authority of village scale funded by APBDesa. Implementation of village-scale local authority is not only funded by Village Budget but also funded by The Indonesian Budget and Regional Government Budget.

5. Human Resources

Human resource is one of the organizational assets that become the backbone of an organization in carrying out its activities and greatly affect the performance and progress of the organization. It is the only resources that have the power to plan and control other resources within the organization, because the resources have the power to plan and control its own activities (Lestari, 2016). While Firmansyah and Raja (2012) stated that the village human resources have an influence in managing village finances because knowledge and ability of village apparatus is very limited and low.

Human Resource is an integrated ability of the power of thought and physical power possessed by individuals (Hasibuan, 2003). Human Resource is one of the input that will be converted into output in the form of goods or services to achieve company goals (Rivai, 2003). Human Resources as inputs can not be a single element but must be combined with other elements such as capital, materials, machinery, methods, and technology. Human Resource is the most important capital and wealth of any human activity (Fathoni, 2006). The time, effort, and ability can really be optimally spent for the benefit of the organization or individual interests.

5. The Use of Technology Information

Information Systems (O'Brien: 2003) is a combination of information technology and the activities of people using the technology to support operations and management. In a very broad meaning, the term of information system refers to interactions between people, algorithmic processes, data, and technology. In this definition, the term is used to refer not only to the use of information and communication technology (ICT) organizations, but also to the ways in which people interact with this technology in support of business processes.

The information system is an combination of human, software, hardware, communication networks and data sources in collecting, modifying, and disseminating information in the organization. Information system is a system in an organization that brings daily transaction processing needs, support operations, managerial and strategic activities of an organization and provide certain outside parties with the necessary reports.

6. Public Partisipation

A democratic government emphasizes the interaction between citizens, people's representatives, and administrative machinery by giving opportunity to the special ideas of citizens to influence and participate in the process of policy-making, development, and service. The reasons for the involvement of communities in these processes relate to the distribution of public goods and services, and often misuse authority, such as corruption. Corruption is not only caused by weak integrity of public officials, but also caused the systems that ignore participation and oversight. Participation in the principle of good governance is the involvement of the public in making decisions either directly or indirectly through representative institutions that can

deliver their aspirations (Coal, 2006). Participation is built on the freedom of association and speaking as well participating constructively.

Participation is the principle everyone has the right to be involved in decision making in every governance program. Involvement in decision making can be done directly or indirectly (Krina, 2003). Thus, public participation in the development process is community oriented, so the public must be involved from the beginning, such as at the decision-making stage. The ideas of the community must be accommodated either directly or indirectly through their representatives, so that the public can be responsible for controlling all actions taken for the implementation of the decision.

Sujarweni (2015) in Lestari (2016) states the role of society in the process of preparing the budget is:

1. Giving suggestion to BPD and Village Government.
2. Create and propose an Alternative Budget Plan (counter) to the Village Budget Plan proposed by the Village Head and / or BPD.
3. Being actively involved in the Plenary Meeting and Opinion on the Discussion and Determination of the village budget.
4. Giving support for a participatory, transparent, accountable, participatory village budgetary plan, by standing in the interests and welfare of the community.

2.2 Hypotheses Development

1. The Influence of Human Resources on Transparency and Accountability of Village Financial Management

Human Resource is an integrated ability of the thought and physical power possessed by individuals (Hasibuan, 2003). The capability of human resources can not be seen from one side, but must cover the whole of the mind and also the physical power. Human Resource is a person who is ready, willing, and able to contribute effort to the achievement of organizational goals (Rivai, 2003). Each organization or company has a different purpose, so the human resources capabilities needed will be different.

The results of previous study conducted by Wisakti (2008) show several factors that influence the implementation of Village Fund Allocation (ADD), such as communication, Human Resource Capability, executor attitude, bureaucratic structure, environment and size and policy objectives. Meanwhile, the study conducted by Subroto (2008) shows that the main obstacle of accountability of the Village Fund Allocation (ADD) technically or financial administration is the competence of Human Resources managers. Thus it can be concluded that the Human Resource factors become one important factor in achieving the goals of an organization and become one of the factors that support the success of transparent village financial management. The indicators used are developed from winidyaningrum (2009): Educational qualifications, role and function description, training and development, level of understanding of rules and procedures.

Based on the above explanation, the hypothesis in this study can be formulated as follows:

H₁ : Human Resources positively affects the transparency and accountability of village financial management

2. The Influence of Information Technology Use on Transparency and Accountability of Village Financial

According to O'Brien (2005), the information system is an organized combination of people, hardware, software, computer networks and data communications, and databases) that collects, transforms and disseminates information within the organization. While Jogiyanto (2010) said that the information system is a system in an organization that brings daily transaction processing needs, support operations, manejerial and strategic activities of an organization and provide certain outside parties with the necessary reports. So that information technology can be defined as a combination of computer technology and telecommunication with other technology such as hardware, software, database, network technology, and other telecommunication equipment. Furthermore, information technology is used in organizational information systems to provide information to users in the framework of decision making. Indicators used are the development of Winidyaningrum (2009): The availability of adequate computer, the availability of IT-based information systems, the availability of Internet network, reports from an integrated system.

Based on the above description, the information system by using information technology today become one important factor in managing the organization to achieve the expected goals, thus the hypotheses in this study are:

H₂ : The use of information technology positively affects the transparency and accountability of village financial management.

3. The Influence of Public Participation on Transparency and Accountability of Village Financial Management

One of the main principles underlying local financial management is accountability, in which accountability is the principle of public accountability which means that budgeting processes from planning, formulation and implementation must be fully accountable and reported to the DPRD and the community (Mardiasmo, 2002). Public not only have the right to know the budget but also entitled to be involved, ask and hold accountable for the plan or execution of the budget.

Study by Anwar and Jatmiko (2012) indicates a factor of public participation rate as a contributing factor and role in village financial management to realize a transparent and accountable budget of income and expenditure. In line with that, Madyaningtyas (2009) in his study found dynamic public participation in village financial management. The indicators used are the access to active public participation, the existence of regulations that provide control room as check and balance and proactive attitude of government in encouraging public participation (Sulistiani & Hendriadi, 2004). Based on the above explanation, the hypothesis in this study can be formulated as follows:

H₃ : Public participation has a positive effect on the transparency and accountability of village financial management.

3. Research Methods

This research is explanatory research. According Sugiyono (2012) explanatory research is a research that intends to explain the position of variables studied and the relationship between one variable with another. In other words, this research tries to explain the causal relationship between the variables to know the existence of relationship between Human Resources, Use of Information Technology, and Public Participation on the creation of transparency and accountability of village financial management

3.1 Data Analysis Procedure

Data analysis method used in this research is Structural Equation Modeling (SEM) based on variant or commonly called soft modeling, using Partial Least Square (PLS) version 3.0. PLS is a soft modeling analysis method because it does not assume the data should be of a certain scale measurement, which means the sample size can be small (<100 samples or = 30). According to Latan and Ghazali (2012), the data analysis steps using PLS are: 1) Model Conceptualization, 2) Determining Analyzing Algorithm Method, 3) Determining Resampling Method, 4) Drawing Line Chart, 5) Model Evaluation

4. Result And Explanation

4.1 Results of Distributed Questionnaire

Questionnaires distributed to the respondents in this study were the village core staff (Village Head, Secretary, and Treasurer), members of BPD and the community who were willing as respondents. The total of respondents from 10 villages located in East Praya Sub-District of Central Lombok Regency were 60, the questionnaire returned as many as 55 (91%) and all can be processed.

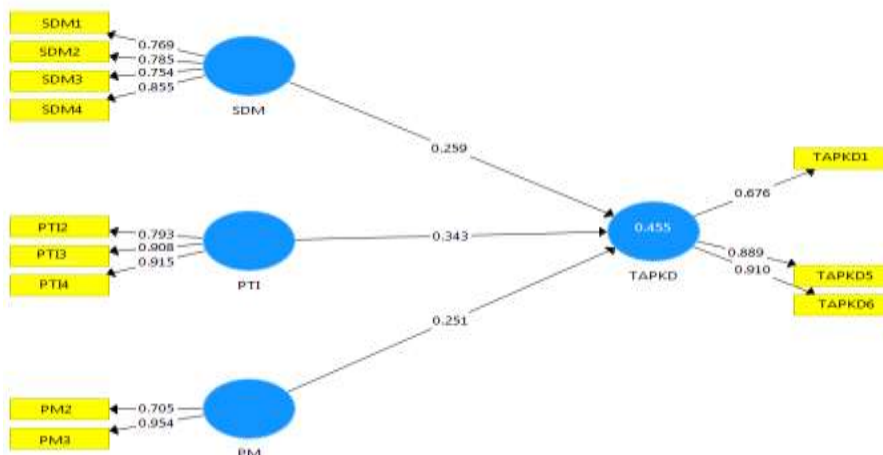
4.2 Statistical Test Results

1. Assessing *Outer Model*

a. Result of Convergent Validity Test

Validity test according to Ghazali and Latan (2015) is started from convergence validity test seen from measurement by using reflective indicator which is assessed based on loadings factor, recommended value

of each indicator must be above 0,6, that value fulfill convergence validity test. However, in the development stage of research, the loading factor of 0.5 to 0.6 is acceptable. The following is the results of convergent test conducted in this study can be seen in Figure 4.1 below



Picture 4.1 : Result of Convergent Validity Test

Based on the above results, it can be seen that the loading factor for all indicators has a factor loading value > 0.5, which means that all the values have met the convergence validity test. For the loading factor value on the indicator showing the value below 0.5 has been dropped because it does not meet the predefined convergence validity test that is > 0.5. Thus, it can be concluded that the indicators contained in the picture above have been declared valid in convergence validity test and can be accepted as a measure of latent variable research.

b. Result of Discriminant Validity Test

Tabel 4.2 : Results of Discriminant Validity Test

	TAPKD	PM	PTI	SDM
SDM1	0,328	0,375	0,440	0,769
SDM2	0,359	0,363	0,412	0,785
SDM3	0,402	0,166	0,286	0,754
SDM4	0,601	0,441	0,593	0,855
PTI2	0,400	0,222	0,793	0,407
PTI3	0,438	0,238	0,908	0,501
PTI4	0,601	0,297	0,915	0,552
PM2	0,208	0,705	0,201	0,283
PM3	0,492	0,954	0,283	0,422
TAPKD1	0,676	0,525	0,205	0,447
TAPKD5	0,889	0,281	0,546	0,427
TAPKD6	0,910	0,378	0,602	0,523

Source: Primery Data, Processed 2017

The results Discriminant validity test above show good discriminant validity because the correlation value of indicator to its construct is higher than the correlation value of other construct indicator. For example, the loading factor SDM1 (0.769) the amount of SDM1 is higher than the loading factor in other constructs, PTI (0.440), PM (0.375), TAPKD (0.328). Thus it can be concluded that all indicators used in this study is valid.

c. Result of Reliability Test

Reliability test is performed to know the extent to which a measuring instrument has an accuracy and consistent measurement accuracy from time to time. Hair et al., In Jogiyanto (2015) states that instrument reliability is determined from the value of composite reliability and cronbach's alpha greater than 0.7 although a value of 0.6 is still acceptable. Below is the result of reliability testing conducted in this research:

Tabel 4.3: Result of Reliabilitas Test

	Cronbach's Alpha	Composite Reliability	Remark
TAPKD	0,768	0,869	Reliabel
PM	0,631	0,823	Reliabel
PTI	0,846	0,906	Reliabel
SDM	0,807	0,870	Reliabel

Source : Primary Data, processed 2017

From the above results, it can be seen that all values of composite reliability and cronbach's alpha are greater than 0.6. Thus, it can be concluded that all measurements used in this study are reliable

2. Assessing Inner Model

Inner models describe the relationship between latent variables based on substantive theory of structural models in evaluation using R-Square (R2) for endogenous constructs. Chin (1998) in Ghazali and Latan (2015) states that the R-Square results described in endogenous variables should be above 0.33 so it can be stated that the endogenous constructs are moderate. Here is the R-Square value generated in this study:

Tabel 4.4: Nilai R-Square

	R-Square
TAPKD	0,455

Based on the results of the data, the construction value of Transparency and Accountability of Village Financial Management (TAPKD) is 0.455. This means that the variables of Human Resources (HR), Use of Information Technology (PTI), and Public Participation (PM) are able to explain Transparency and Accountability of Village Financial Management (TAPKD) of 45.5%, while the rest of 55.5% is explained by variables other.

Inner Model Test is then performed using goodness of fit by using prediction relevance (Q square) to know prediction capability of a model. Q square is calculated using the following formula:

$$\begin{aligned}
 Q^2 &= 1 - (1 - R^2) \\
 &= 1 - (1 - 0,455) \\
 &= 0,455
 \end{aligned}$$

The above results show us that the value of Q2 is 0.455 or the value of Q square > 0, so it can be stated that the structural model has predictive relevance of 0.455 (high). Thus it can be concluded that the prediction capability of the structural model built in this study has predictive relevance

Hypothesis Testing Results

The t-statistical value resulted by the data processing of SmartPLS software compared with the t-table value. If the value of t-count > t-table value, that is more than 1.64 then the hypothesis is accepted and vice versa. Below is a t-statistic value obtained from the bootstrapping result.

Tabel 4.5: Hypothesis Test based on Path Coefficients

	Original Sample	T Statistics	Hipotesis	Remarks
SDM -> TAPKD	0,259	2,325	H1	Hipotesis diterima
PTI -> TAPKD	0,343	2,812	H2	Hipotesis diterima
PM -> TAPKD	0,251	1,962	H3	Hipotesis diterima

Source : Primary Data, processed 2017

Based on the above results, it can be seen that the first hypothesis is accepted. This is indicated by the t-statistics $2,325 > 1.64$ (t-table), meaning that the human resources have a significant positive effect on the Transparency and Accountability of Village Financial Management. Thus, it can be concluded that Human Resources have a significant positive effect on Transparency and Accountability of Village Financial Management. Similar to the first hypothesis, the second hypothesis is accepted because the value of t-statistics $2,812 > 1.64$ (t-table) means that the use of information technology has a significant positive effect on the transparency and accountability of village financial management. Likewise, the third hypothesis, which results show acceptable because of the value of t-statistics $1,962 > 1.64$ (t-table), means that community participation has a significant positive effect on the transparency and accountability of village financial management. Thus, it can be concluded that community participation has a significant positive effect on the transparency and accountability of village financial management

4.3. Explanation

1. Effect of Human Resources on Transparency and Accountability of Village Financial Management

The results of this study found that Human Resources have a significant positive effect on transparency and accountability of village financial management. This means that the better the human resources, the better the level of transparency and accountability of village financial management. Human resources are essential for the management of village finances. As the new law starts to be implemented, the first thing that must be prepared by the government is the human resources of the village apparatus as the manager. The existence of good human resources and have the ability in accordance with the mandate of the village law will support the implementation of good village financial management as well.

The results of this study support previous studies that find the factors that become the main obstacles in village financial management, such as human resources. The previous research, among others, conducted by Irma (2015) shows the management of village fund allocation seen from planning, implementation and accountability has done well but has several obstacles such as lack of competence of human resources manager. Similar findings and obstacles are also expressed in Hanifah research (2015) namely lack of quality human resources. Accordingly, Subroto (2008) found the accountability of village fund management showing the main obstacles of human resources (HR) managers. In addition, the results of this study support the stewardship theory where in the effort to achieve the common goal required the human resources manager (steward) is good.

2. The Influence of Information Technology Use on Transparency and Accountability of Village Financial Management

The results of this study found that the use of information technology has a significant positive effect on the realization of transparency and accountability of village financial management, meaning that the use of information technology can help the implementation of village financial management. The existence of information technology as a means or facility besides can increase transparency and accountability also can meminimalkan error, facilitate managers processing data or daily transactions and reporting so that constraints such as delay reporting as a result of still manual process can be resolved

The results of this study support previous research as conducted by Lestari (2016) who found the availability of facilities as the main obstacle in welcoming the readiness of the implementation of village legislation. Facilities here can be the availability of information technology that facilitates village financial management program. In line with that research Anwar (2012) find the level of web utilization as information media is a factor that can give contribution and role in management of village finance. other than that the results of this study support the stewardship theory where in the effort to realize organizational goals required facilities or facilities that will facilitate the achievement of common goals such as the use of information technology so what is the goal of local governments, village governments and communities in realizing transparency and accountability of financial management village can be done well.

3. The Influence of Public Participation on Transparency and Accountability of Village Financial Management

The results of this study found that public participation has a significant positive effect on the transparency and accountability of village financial management. It means that, the higher the level of public participation, the better the level of transparency and accountability of village financial management. Community participation is needed as a function of control in village financial management. With the participation of the public in the village financial management process is expected to minimize misuse of village funds in East Praya Sub-District, Central Lombok Regency

The results of this study support the research conducted by Anwar and Jatmiko (2012). Madyaningtyas (2009) indicates a factor of community participation rate as a contributing factor and role in village financial management. The results of this study also support stewardship theory where the public as principals has an important role to control the realization of transparent and accountable village financial management implementation.

5. Conclusions

5.1 Conclusion

Based on the results of data analysis that has been done, it can be concluded that the variables of human resources, use of information technology and public participation have a significant positive effect on transparency and accountability of village financial management. The implications this study is continuously the government should improve and maintain the quality of human resources, strengthen the information system and continue to encourage the public participation so that the mandate in the village law will be implemented properly. While the implications in terms of stewardship theory specifically that study successfully proves influence human resources, use of information technology and public participation on the realization of transparency and accountability of village financial management. For that, the local government and the public as principals and the village government as stewards should keep a good cooperation and focus on the goals mandated in the village law so that the welfare of society as a common goal can be realized.

5.2 The Weakness and Suggestions for Future Study

Limitations in this study will provide guidance and guidance for future research. First, this study only examines the influence of human resources, the utilization of information technology and community participation on transparency and management of village finances. For the next researcher need to develop this research by adding other variable which is study from management of village finance such as commitment or organizational culture, internal control, moral, motivation, system quality and so forth. Secondly, this study conducted limited testing in one sub-district only; it is good for future research to add samples such as over Lombok Island so that the results obtained will be more generalizable.

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