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THE INFLUENCE OF TRANSPARENCY AND VILLAGE FINANCIAL ACCOUNTABILITY ON VILLAGE FUND MANAGEMENT IN BAJO VILLAGE, LIANG DISTRICT

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Abstract

Penelitian ini bertujuan untuk menganalisis pengaruh transparansi dan akuntabilitas baik secara parsial maupun simultan terhadap pengelolaan dana desa. Metode yang digunakan adalah pendekatan kuantitatif deskriptif dengan teknik pengumpulan data melalui kuesioner, observasi, dokumentasi, dan wawancara. Hasil penelitian menunjukkan bahwa transparansi dan akuntabilitas keuangan desa berpengaruh positif dan signifikan terhadap pengelolaan dana desa. Selanjutnya, hasil wawancara dengan kepala desa dan BPD desa menunjukkan bahwa pemerintah desa telah berupaya menerapkan keterbukaan informasi dan pertanggungjawaban keuangan, meskipun masih terdapat kendala dalam ketepatan waktu pelaporan, dan pemahaman masyarakat terhadap informasi anggaran pengelolaan dana desa.

Kata Kunci: Transparansi, Akuntabilitas, Keuangan Desa, Pengelolaan Dana Desa.

1 Introduction

Village fund management has become a crucial aspect of rural governance following the enactment of Law Number 6 of 2014 concerning Villages, which grants villages greater authority and responsibility in managing their financial resources independently. The implementation of this policy aims to accelerate rural development, improve public welfare, and strengthen local governance through the principles of good governance, particularly transparency and accountability. These principles are essential to ensure that village funds are managed effectively, efficiently, and in accordance with community needs and development priorities.

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The continuous increase in village fund allocations in Indonesia has heightened the importance of sound financial management practices. Transparency refers to the openness of village governments in providing information regarding the planning, implementation, and reporting of village fund utilization, while accountability reflects the obligation of village officials to justify the use of public resources in compliance with applicable regulations. Effective implementation of these principles is expected to reduce the risk of budget misuse, strengthen public trust, and improve the quality of village development programs.

Previous studies have demonstrated the importance of transparency and accountability in village fund management. Mardiasmo (2023) found that transparency and accountability significantly improve the effectiveness of village fund management by enhancing efficiency and community participation. Similarly, Ghozali (2021) reported that accountability contributes positively to public trust in village financial management. However, empirical evidence also indicates that the implementation of transparency and accountability varies across villages due to differences in administrative capacity, financial management systems, and community involvement. These findings suggest that the relationship between transparency, accountability, and village fund management remains context-dependent and requires further investigation in different local settings.

Bajo Village, located in Liang District, represents a relevant case for examining this issue due to its substantial village fund allocation and the complexity of its financial management activities. Preliminary observations of the Village Revenue and Expenditure Budget (APBDes) reports from 2021 to 2023 reveal discrepancies between budget allocations and actual expenditures in several development programs. In addition, limited public access to financial information and delays in financial reporting indicate that the implementation of transparency and accountability principles has not yet been fully optimized. Such conditions may affect the effectiveness of village fund management and reduce public confidence in local government performance.

The novelty of this study lies in its examination of the simultaneous influence of transparency and village financial accountability on village fund management within the specific context of Bajo Village, Liang District. Unlike previous studies that focused on different geographical areas and administrative characteristics, this research provides empirical evidence from a coastal village with unique social and governance conditions. Therefore, this study is expected to contribute to the literature on public sector accounting and village governance while offering practical recommendations for improving the quality of village fund management.

Based on these considerations, this study aims to analyze the effect of transparency and village financial accountability on village fund management in Bajo Village, Liang District.

2 Research Methods

This study employed a quantitative approach to examine the effect of village financial transparency and accountability on village fund management in Bajo Village, Liang District, Banggai Islands Regency, Central Sulawesi. The research was conducted from February to April 2025. A quantitative design was selected because it enables the measurement and analysis of relationships among variables using statistical procedures.

The population consisted of individuals directly or indirectly involved in village fund management, including village government officials, members of the Village Consultative Body (BPD), community leaders, and village residents. A purposive sampling technique was used to select respondents based on their knowledge and involvement in village financial management. The final sample comprised 45 respondents, consisting of 12 village officials, 5 BPD members, 8 community leaders, and 20 community representatives.

Data were collected through questionnaires, in-depth interviews, documentation, and observation. The questionnaire served as the primary instrument for measuring respondents' perceptions of transparency, accountability, and village fund management using a Likert scale. To enrich the quantitative findings, semi-structured interviews were conducted with key informants, including the Village Head and the Chairperson of the BPD. Documentation of Village Revenue and Expenditure Budget (APBDes) reports and other supporting records was also utilized. Data credibility was strengthened through methodological triangulation by comparing information obtained from different sources and data collection techniques.

Before hypothesis testing, the research instrument was assessed through validity and reliability tests. The results indicated that all questionnaire items met the required validity criteria and demonstrated acceptable reliability, indicating that the instrument was suitable for data collection.

Data analysis was performed using descriptive statistics, classical assumption tests, multiple linear regression analysis, partial significance tests (t-test), simultaneous significance tests (F-test), and the coefficient of determination (R^2). Descriptive statistics were used to describe respondents' characteristics and research variables, while multiple linear regression was employed to examine the influence of transparency and accountability on village fund management.

The regression model used in this study can be expressed as:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

where Y represents village fund management, X_1 denotes village financial transparency, X_2 denotes village financial accountability, α is the constant, β_1 and β_2 are the regression coefficients, and ε represents the error term.

The hypotheses tested in this study were: (1) village financial transparency has a significant effect on village fund management; (2) village financial accountability has a significant effect on village fund management; and (3) village financial transparency and accountability simultaneously have a significant effect on village fund management.

3 Results And Discussion

3.1 Respondent Characteristics

The respondents involved in this study consisted of village officials, members of the Village Consultative Body (BPD), community leaders, and local residents of Bajo Village, Liang District. Educational background was used to describe respondent characteristics because it influences the ability to understand, assess, and participate in village financial management.

Table 1. Educational Characteristics of the Population in Bajo Village

No	Education Level	Male	Female	Total
1	Not Yet Attending School	22	14	36
2	Currently in Early Childhood Education	15	12	27
3	Currently in Elementary School	77	60	137
4	Completed Elementary School	200	208	408
5	Currently in Junior High School	28	23	51
6	Completed Junior High School	79	70	149
7	Currently in Senior High School	16	23	39
8	Completed Senior High School	110	72	182
9	Currently in College/University	5	12	17
10	Completed College/University	21	39	60
Total		**573**	**533**	**1,106**

Source: Bajo Village Office, 2026

Table 1 shows that Bajo Village has a population of 1,106 people consisting of 573 males and 533 females. The majority of residents completed elementary education (408 individuals), followed by senior high school graduates (182 individuals) and junior high school graduates (149 individuals). The relatively low number of university graduates indicates that most residents possess basic to intermediate educational backgrounds, which may influence their understanding of transparency, accountability, and village fund management.

3.2 Descriptive Statistics

Descriptive statistics were used to provide an overview of respondents' perceptions regarding transparency, accountability, and village fund management.

Table 2. Descriptive Statistics of Research Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation

Transparency (X1)	45	2.10	4.80	3.85	0.52
Accountability (X2)	45	2.00	4.90	3.92	0.48
Village Fund Management (Y)	45	2.20	4.85	3.88	0.50
Average	**45**	-	-	**3.88**	**0.50**

Source: Processed Primary Data, 2026

The results indicate that all variables have mean scores above 3.50, suggesting that respondents generally perceive transparency, accountability, and village fund management as being in the good category. Accountability recorded the highest mean score (3.92), followed by village fund management (3.88) and transparency (3.85). The relatively low standard deviations indicate that respondents' answers were fairly homogeneous.

3.3 Instrument Testing

3.3.1 Validity Test

The validity test results show that all questionnaire items have correlation coefficients greater than the critical value (r-table = 0.294). Therefore, all indicators used to measure transparency, accountability, and village fund management are considered valid and suitable for further analysis.

Table 3. Validity Test Results

Variable	Item	r-count	r-table	Result
Transparency	X 1.1	0.612	0.294	Valid
	X 1.2	0.587	0.294	Valid
	X 1.3	0.635	0.294	Valid
Accountability	X 2.1	0.598	0.294	Valid
	X 2.2	0.566	0.294	Valid
	X 2.3	0.621	0.294	Valid
Village Fund Management	Y 1.1	0.701	0.294	Valid
	Y 1.2	0.654	0.294	Valid
	Y 1.3	0.688	0.294	Valid

Source: SPSS Output, 2026

3.3.2 Reliability Test

All variables obtained Cronbach's Alpha values above 0.60, indicating that the research instrument is reliable.

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Standard	Result
Transparency (X1)	0.782	0.60	Reliable
Accountability (X2)	0.801	0.60	Reliable
Village Fund Management (Y)	0.815	0.60	Reliable

Source: SPSS Output, 2026

3.4 Classical Assumption Tests

The regression model met all classical assumptions. The normality test produced a significance value of 0.200 (> 0.05), indicating normally distributed residuals. The multicollinearity test showed tolerance values of 0.645 and VIF values of 1.550, suggesting no multicollinearity problem. Furthermore, the Glejser test indicated significance values greater than 0.05 for all independent variables, confirming the absence of heteroscedasticity.

Table 5. Classical Assumption Test Results

Test	Indicator	Result	Conclusion
Normality	Sig. = 0.200	> 0.05	Normal
Multicollinearity	Tolerance = 0.645	> 0.10	No Multicollinearity
	VIF = 1.550	< 10	No Multicollinearity
Heteroscedasticity	X1 = 0.412	> 0.05	No Heteroscedasticity
	X2 = 0.276	> 0.05	No Heteroscedasticity

Source: SPSS Output, 2026

3.5 Multiple Linear Regression Analysis

The regression analysis generated the following equation:

$$\mathbf{Y = 1.210 + 0.451X_1 + 0.372X_2}$$

where Y represents village fund management, X_1 represents transparency, and X_2 represents accountability.

The positive coefficients indicate that improvements in transparency and accountability contribute positively to village fund management.

3.5.1 Partial Effect (t-Test)

Table 6. Partial Test Results

Variable	Coefficient (B)	t-value	Sig.
Constant	1.210	-	-
Transparency (X1)	0.451	4.215	0.000
Accountability (X2)	0.372	3.487	0.001

Source: SPSS Output, 2026

Transparency significantly affects village fund management (t = 4.215; p = 0.000). Likewise, accountability significantly affects village fund management (t = 3.487; p = 0.001). Transparency has a stronger influence because its regression coefficient is higher than accountability.

3.5.2 Simultaneous Effect (F-Test)

Table 7. Simultaneous Test Results

F-value	Sig.
14.872	0.000

Source: SPSS Output, 2026

The F-test result indicates that transparency and accountability simultaneously have a significant effect on village fund management (p < 0.05). Therefore, the regression model is considered appropriate for explaining variations in village fund management.

3.5.3 Coefficient of Determination

Table 8. Coefficient of Determination

R	R Square	Adjusted R Square
0.788	0.621	0.603

Source: SPSS Output, 2026

The R^2 value of 0.621 indicates that transparency and accountability explain 62.1% of the variation in village fund management, while the remaining 37.9% is influenced by other factors not included in the model.

3.6 Discussion

The results of this study indicate that transparency has a positive and significant effect on village fund management in Bajo Village, Liang District. This finding is evidenced by the t-test result, which shows a significance value of 0.000 (< 0.05), indicating that transparency contributes significantly to improving the

quality of village fund management. The positive regression coefficient (0.451) suggests that an increase in transparency is associated with an improvement in village fund management practices. This finding supports the principles of good governance, which emphasize transparency as a fundamental element in public financial management. Transparency enables community members to access information regarding village budgets, development programs, and the realization of village expenditures, thereby encouraging public participation and strengthening social control over the use of public funds.

In the context of Bajo Village, transparency is implemented through village deliberation meetings (Musyawarah Desa), public budget information boards, and the dissemination of village fund realization reports. These mechanisms are intended to provide opportunities for residents to obtain information regarding village financial activities. However, the interview results revealed that transparency has not yet been fully optimized. Both the Village Head and the Village Consultative Body (BPD) acknowledged that while information is publicly disclosed, not all community members have equal access to or understanding of the information provided. Some residents still experience difficulties in understanding budget reports and financial statements due to the technical nature of the information presented. Consequently, although transparency is perceived as relatively good, there remains considerable room for improvement in terms of accessibility, clarity, and dissemination of financial information.

The findings are consistent with previous studies suggesting that transparency improves public trust and enhances the effectiveness of village financial management. Open access to information allows community members to monitor the implementation of village programs and the utilization of village funds. As a result, transparency functions not only as an information-sharing mechanism but also as a preventive measure against potential misuse of public resources. Therefore, strengthening transparency practices through more effective communication channels, simplified financial reporting, and greater utilization of information technology could further improve the management of village funds.

The study also found that accountability has a positive and significant effect on village fund management. The t-test results indicate a significance value of 0.001 (< 0.05), demonstrating that accountability plays an important role in determining the effectiveness of village fund management. The positive regression coefficient (0.372) indicates that higher levels of accountability contribute to better management outcomes. Accountability refers to the obligation of village governments to explain and justify their financial decisions and activities to stakeholders, including community members and supervisory institutions. In village financial management, accountability is reflected through the preparation of financial reports, compliance with regulations, budget realization reporting, and the implementation of monitoring and evaluation mechanisms.

The interview findings support the quantitative results by showing that accountability practices have generally been implemented in Bajo Village. Village officials regularly prepare accountability reports and submit budget realization reports in accordance with applicable regulations. Nevertheless, several challenges remain. The Village Head highlighted difficulties related to administrative reporting delays and limitations in human resource capacity. Similarly, representatives of the BPD noted that coordination among village officials and internal control mechanisms are not always optimal, which occasionally results in discrepancies between planned activities and actual implementation. These findings suggest that although accountability has been established institutionally, improvements are still required to enhance the effectiveness and consistency of accountability practices.

The positive relationship between accountability and village fund management confirms the importance of responsible financial governance at the village level. Accountability ensures that village funds are utilized in accordance with approved plans and community needs. Furthermore, effective accountability mechanisms enhance public confidence in village institutions and reduce the likelihood of inefficiency, mismanagement, or misuse of public funds. Consequently, strengthening administrative capacity, improving internal supervision systems, and enhancing coordination among village stakeholders are essential steps for improving accountability and, ultimately, the quality of village fund management.

The simultaneous effect of transparency and accountability on village fund management was also confirmed through the F-test results, which produced a significance value of 0.000 (< 0.05). This finding demonstrates that transparency and accountability jointly influence the effectiveness of village fund management. The coefficient of determination (R^2) value of 0.621 indicates that 62.1% of the variation in village fund management can be explained by transparency and accountability, while the remaining 37.9% is influenced by other factors outside the scope of this study. These factors may include the competence of village officials, community participation, leadership quality, internal control systems, and the utilization of information technology in village administration.

The findings reinforce the good governance framework, which emphasizes that transparency and accountability are complementary principles that should be implemented simultaneously. Transparency without accountability may result in information disclosure without clear responsibility, whereas accountability without transparency may limit public access to information and weaken public oversight. Therefore, both principles must operate together to create effective, efficient, and trustworthy village governance. The interview results further support this conclusion, as respondents emphasized that transparency facilitates public monitoring, while accountability ensures that village officials remain responsible for the management and reporting of village funds.

From a practical perspective, the findings imply that efforts to improve village fund management should focus on strengthening both transparency and accountability mechanisms. Village governments should expand access to financial information through various communication channels, including digital platforms, social media, and village websites. In addition, financial reports should be presented in a simpler and more understandable format to ensure that community members can effectively access and interpret financial information. Simultaneously, improvements in administrative procedures, financial management training, and internal supervision systems are necessary to strengthen accountability practices. Increased community participation in planning, monitoring, and evaluating village development programs would also contribute to better governance and more effective utilization of village funds.

Overall, this study demonstrates that transparency and accountability are critical determinants of successful village fund management in Bajo Village, Liang District. The integration of quantitative findings and interview evidence confirms that greater openness and stronger accountability mechanisms contribute to more effective financial management practices. Therefore, continuous efforts to enhance these governance principles are essential for achieving sustainable village development and improving public welfare.

4 Conclusions And Suggestions

This study examined the effect of transparency and accountability on village fund management in Bajo Village, Liang District. The findings demonstrate that transparency has a positive and significant effect on village fund management. The results indicate that greater openness in providing information regarding village budgeting, program implementation, and financial reporting contributes to improved village fund management. Transparency enables community members to access information and participate in monitoring village financial activities, thereby strengthening public oversight and supporting more effective governance practices. Nevertheless, the findings also reveal that access to information remains limited for some community members, indicating that transparency mechanisms still require improvement to ensure broader accessibility and understanding of financial information.

The study further found that accountability has a positive and significant effect on village fund management. Effective accountability practices, reflected in financial reporting, budget realization reports, and compliance with administrative procedures, contribute to better management of village funds. The results suggest that stronger accountability enhances the ability of village governments to manage public resources responsibly and in accordance with established regulations. However, several challenges remain, particularly concerning the timeliness of reporting, the completeness of supporting documentation, and the consistency

between planned activities and budget realization. Addressing these issues is essential to further strengthen accountability and improve the overall quality of village financial management.

The simultaneous analysis confirmed that transparency and accountability jointly have a significant influence on village fund management. These findings indicate that both variables are complementary components of good governance and play a crucial role in enhancing the effectiveness of village fund administration. The coefficient of determination shows that transparency and accountability explain a substantial proportion of the variation in village fund management, although other factors beyond the scope of this study also contribute to management outcomes. Therefore, improving village fund management requires not only strengthening transparency and accountability but also addressing additional organizational and institutional factors that may influence governance performance.

Based on these findings, village governments are encouraged to enhance information disclosure practices by utilizing various communication channels that are easily accessible to the public. Financial information should be presented in a clear and understandable manner to improve public awareness and participation. In addition, efforts should be made to strengthen accountability systems through timely reporting, accurate documentation, improved internal supervision, and continuous capacity building for village officials. Such measures are expected to promote more effective, transparent, and accountable village governance.

Community participation should also be strengthened, as active involvement in planning, implementation, and monitoring processes can contribute to stronger social control and better oversight of village fund utilization. Greater public engagement may help ensure that village development programs are implemented in accordance with community needs and priorities.

This study has several limitations that should be acknowledged. First, the research involved only 45 respondents, which may limit the generalizability of the findings. Second, the study focused exclusively on transparency and accountability as explanatory variables, while the results indicate that a considerable proportion of village fund management performance is influenced by other factors not included in the model. Third, although the quantitative findings were supported by in-depth interviews, the number of interview informants was relatively limited. Future research is therefore recommended to include larger samples and examine additional variables such as community participation, village officials' competence, internal control systems, information technology utilization, leadership effectiveness, and supervisory quality. Future studies may also employ a mixed-methods approach with a broader range of informants to obtain a more comprehensive understanding of village fund management practices and governance challenges at the village level.

Overall, the findings highlight the importance of transparency and accountability as fundamental pillars of good village governance. Strengthening these principles is expected to contribute to more effective village fund management, improved public trust, and sustainable rural development.

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