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Whether technology and Human Resources competencies supported by periodic audits can improve Village Fund Financial Accountability

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Abstract

The purpose of this study has an orientation to analyze the effect of the use of Information Technology, Human resources competence, and periodic audits that are moderated in the realization of Financial Accountability Bottopenno village fund in Majauleng District Wajo. In order to achieve the formulated research orientation, this study uses quantitative research with descriptive paradigm. Sources of data used are primary data obtained through the distribution of questionnaires and secondary data obtained through the internet and district data. Methods of analysis exist using multiple linear regression and Moderated Regression Analysis (MRA). The results revealed that the use of Information Technology and Human Resource competence has a positive and significant influence on the financial accountability of the village fund. Periodic audits can also be a moderator between the positive and significant influence of information technology utilization and Human Resource competence on financial accountability of village funds.

Keywords*: *Information Technology, Human Resources Competence, Periodic Audit, Village Fund Financial Accountability

INTRODUCTION

Non-profit organizations cannot be separated from aspects called finance, such as business organizations (Arif et al, 2022), which of course the output of financial management in every non-business organization must be reported accountably. Law No. 6 of 2014 on villages, provides a consequence that the village is given a great opportunity to take care of its own governance and implementation of development to improve the welfare and quality of life of the village community. Therefore, the village government must be able to apply the principle of accountability in governance, where all the end of the village administration activities must be accountable to the village community in accordance with the provisions. However, data from the Sulawesi Anti-Corruption Committee (ACC) released corruption trends that occurred in South Sulawesi (Sulsel) during 2020. Throughout 2020, corruption undermined village fund corruption in 19 cases that have caused total state financial losses. Modus operandi include mark up, fictitious reports, and not in accordance with the designation (coverage 6.com).

Government regulation (PP) No. 56 of 2005 states that to follow up the implementation of the development process in line with the principles of good governance, the central government and local governments are obliged to develop and utilize advances in information technology to improve the quality of local financial management, and facilitate the delivery of financial information to the public. In order to realize accountability and transparency in

government agencies, the use of information technology is a need that must be met, to help data processing more quickly, effectively and efficiently. Previous studies have concluded that the use of Information Technology has a positive effect on the financial accountability of village funds (Sari et al., 2017; Karyadi, 2019; Yulianti et al., 2019; Fathia et al, 2020; Fithri et al, 2021). This is in accordance with the technology acceptance model (TAM). TAM (Technology Acceptance Model) states that the use of information technology can improve performance. Performance is related to the achievement of a series of tasks carried out by employees or employees within the government organization. Thus, the higher the performance and knowledge of employees also increases the effectiveness, productivity and quality of service of the institution. The essence of achieving budget accountability is how to synergize communication between components in the community into the public space through the use of information technology to produce policies that prioritize the public interest (Mahdalena et al., 2021).

The use of information technology must also be supported by the level of competence of human resources. To manage the village fund budget, competent human resources are needed in their fields (Raharja, 2020). Human resources are a vital organizational asset, so their role and function cannot be replaced by other resources. The role of HR in the company / organization has a meaning that is as important as the work itself, so that the interaction between the organization and HR becomes the focus of attention of the leadership. Seeing the importance of the development of HR capabilities/competencies in the organization, it is necessary to have programs developed by the organization itself in improving HR competencies. Competence in this case is as an underlying characteristic of a person and is related to the effectiveness of individual performance in their work (Syaputra and Jufrizen, 2019). Previous studies have concluded that the utilization of human resources quality has a positive effect on the financial accountability of village funds (Karyadi, 2019; Hajra et al., 2020; Yesinia et al., 2020, Raharja et al., 2020). The competence possessed by the village fund manager is the main requirement so that village accountability can run optimally. Therefore, human resources must be managed properly so that they can contribute maximally to achieving organizational goals, good human resources certainly reflect an honest and responsible person for the trust that has been given, not a person who commits fraud.

Not only that, the implementation of periodic audits can also affect the accountability of village funds. Audit in public sector organizations has become an important issue in order to realize good governance. Audit is an independent investigation of several specific activities in this study focuses more on Village Financial Accountability. The audit mechanism is a mechanism that can move the meaning of accountability in the management of the public sector government, state-owned enterprises (SOEs), or other state asset management agencies including Village Government and Village Financial Governance. Audit in public sector organizations is defined as an objective systematic process, to test the accuracy and completeness of the information presented in the financial statements of public sector organizations. Based on the results of hypothesis testing in research Hernadianto et al,. (2020) it can be concluded that there is a positive influence on the variable role of interan auditor, which means that the higher the role of interan auditor, the higher the level of fraud prevention of village funds. Thus, referring to what has been discussed previously, this study has the novelty of periodic audits with the aim of reviewing the extent to which periodic audits are able to moderate the use of Information Technology and Human Resource competence in the realization of village fund allocation accountability. The periodic Audit was chosen because it is volatile so that it can test whether it is able to maintain the realization of village fund accountability or not.

The village fund corruption case that occurred in Wajo Regency, Bottopenno Village, officially named a mother and child, a former village head and a former Village Secretary, as suspects. Based on the audit results of the financial and development Supervisory Agency (BPKP) representative of South sulawesi province has harmed the state reached Rp.1,470,594,964, - or 1.4 billion more (Makassar.tribunnews.com). At times like this required the role of regular audits by internal auditors of the government who deal directly with the management of village funds, in terms of fraud prevention Village Fund Management. The district Inspectorate is a supervisory institution that directly oversees the management of village funds. Cheating cannot be eliminated, but at least cheating can be minimized. Then there needs to be a preventive measure of corruption, the performance of village officials is a concern that must be addressed, namely through the measurement of the use of technology correctly, in the sense of honest in using existing information systems without manipulative technological action. As well as measuring the competence of responsible human resources in the sense of honesty in implementing the mandate that has been given by the community. This can support the accountability of village funds to run with accountability and can provide a preventive effect of fraud in the distribution of village funds.

RESEARCH METHODS

The type of research used in this study is quantitative research that emphasizes theory testing through measurement of research variables by analyzing using statistical numbers with the aim of testing the hypothesis that has been established. The type of research that researchers use is the type of quantitative description analysis approach with explanatory research research. Research explanatory research is research that explains the relationship between variables X and Y (Kuncoro, 2007).

Research location in this study is the village of Bottopenno, District Majauleng, Wajo Regency with a method of data collection using a questionnaire in the form of a list of written questions that have been formulated previously which will then respondent answer, which has been provided alternative answers to questions that have been provided so that respondents just choose. The questionnaire was used to measure the variable utilization of Information Technology (X1), Human Resources competence (X2), accountability performance of government agencies (Y), and periodic audits (M). To measure the opinion of respondents used likert scale. The number of samples to be used in this study is calculated based on the slovin formula.

Stages of data analysis methods are data quality test, classical assumption test and hypothesis test consisting of multiple linear analysis and Moderated Regression Analysis (MRA) with computer assistance through SPSS 25 program.

RESULT AND DISCUSSION

Data Quality Test

1) test validity

All instruments used in this study were declared eligible for validity because the R count score was greater than the R table (R count > R table).

2) Reliability Test

All variables used in this study qualify for reliability because the value of cronbach's alpha is greater than 0.60 (>0.60).

Classic Assumption Test

1) Normality Test

It can be concluded that the data is normally distributed that the data tabulated in this study is normally distributed due to the asymmp score. Sig (2-tailed) is greater than probability 0.05 (0.728 > 0.05).

2) Multicollinearity Test

All variables tested are variables that are free from multicollinearity symptoms (have the same data) because the tolerance score is more than 0.1 (>0.1) and the VIF score is less than 10 (<10).

3) Heterocedasticity Test

It is known that the variables analyzed in this study qualify heterokedasticity because the probability score of significance of each variable is greater than 0.05 overall. Therefore, it can be concluded that there were no symptoms of heterocedasticity in this study.

Hypothesis Test

Table 1
Double Linear Analysis Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,234	3,465		1,511	,142
	Pemanfaatan Teknologi Informasi	,642	,159	,543	4,035	,000
	Kompetensi SDM	,258	,092	,379	2,815	,009

a. Dependent Variable: Akuntabilitas Dana Desa

1) the effect of information technology utilization on Village Fund Financial Accountability

The results of the analysis of the research shown in Table 1 indicate that the use of information technology affects the realization of financial accountability village fund. This is indicated by the coefficient score of 0.642 and the probability of significance of 0.000 which represents that the use of Information Technology has a significant and positive effect. The findings of this study prove that the presence of an information technology or system must be able to provide benefits in accordance with the expectations that were born with it, which has been described in the theory of Technology Acceptance Model (TAM) about the perception of usefulness and Stewardship theory about the perception of Service. In general, information technology users must have a positive view related to the presence of Information Technology and the benefits offered so that good use will direct the use of Information Technology in accordance with the ultimate goal. The existence of this information technology for Village Fund Financial Accountability is to provide ease of recording and Budget Management owned by a village.

The results of data analysis that has been done reveal that the use of Information Technology has a significant and positive effect on the financial accountability of the village fund. The findings of this study are relevant to the research of Fathia et al., (2020) which reveals that the application of information technology can significantly improve the quality of financial management if utilized as fully as possible. The same is stated in the study of Fithri et

al., (2021) and Yulianti et al., (2019) which states if information technology is influential in improving Village Financial Accountability if it is accompanied by maximum utilization of Information Technology.

Something similar was conveyed in a study conducted by Sari et al., (2017) who said that the use of information technology affects the accountability of Village Fund Management. This can happen because of the ability of resources that can maximize the use of existing information technology. Specifically, regulations related to the use of Information Technology in village fund management have been regulated in PP no. 56 in 2005. This regulation is motivated by the many demands related to clean and fast response service by the community as the main object of village fund allocation.

2) the effect of Human Resource competence on Village Fund Financial Accountability

The results of the analysis of Table 1 shows that the use of Human Resource competence affect the realization of financial accountability village fund. This is indicated by the coefficient score of 0.258 and the probability of significance of 0.009 which represents that the competence of Human Resources has a significant and positive effect. The findings of this study prove that basically, competence can be intended as a form of ability and agility possessed by an individual. In the context of management, this competence is based on the skills, experience, and knowledge possessed by a person related to the job description. The urgency related to the competence of human resources is very high, especially in accountability in implementing financial management of village funds. This is because village officials must be able to really protect and serve the community as stewards (servants) in the community as described in stewardship theory related to the role in serving the community by optimizing the use of technology in accordance with what is described in the theory of Technology Acceptance Model (TAM).

The results of data analysis that has been done reveal that the competence of Human Resources has a significant and positive effect on the accountability of village funds. The findings of this study are in line with Karyadi's research (2019) revealing that human resource competence has a positive and significant effect on village fund allocation accountability. Approximately the same research results expressed Hajra et al., (2020) in his research that human resource competence has a significant and positive effect on Village Fund Management. In line with the research Yesinia et al., (2020) and Raharja et al., (2020) which reveals the same if the role of village apparatus or human resources in village government has a significant and positive effect on village fund accountability.

3) the effect of information technology utilization on Village Fund Financial Accountability moderated by periodic Audit.

Tabel 2

Uji Moderated Regression Analysis (MRA)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	100,147	19,746		5,072	,000
	Pemanfaatan Teknologi Informasi	-1,715	,890	-1,452	-1,926	,066
	Kompetensi SDM	-,850	,491	-1,246	-1,729	,097
	Audit Berkala	-4,226	,899	-4,616	-4,699	,000
	X1_M	,106	,041	4,424	2,558	,017
	X2_M	,048	,023	2,876	2,103	,046

a. Dependent Variable: Akuntabilitas Dana Desa

Table 2 states that the results of data analysis reveal that the presence of periodic audits is able to moderate the use of Information Technology. This is indicated by the coefficient score of 0.106 and the probability of significance of 0.017 which represents that the periodic audit is successful in moderating the significant and positive influence of the use of Information Technology on the financial accountability of the village fund. This has been explained in the theory of Technology Acceptance Model (TAM) about the perception of usefulness and Stewardship theory about the perception of service where the application of this system is used to maintain the principle of intention to use (maintain the relevance of its function) and avoid behavioral intention or what we usually term as the potential for misappropriation in a village fund management. The implementation of periodic audits is a process designed to guarantee the achievement of objectives related to the effectiveness and efficiency of its operations, reliability and reliability in conducting financial reporting, as well as compliance with applicable laws or regulations. The urgency related to this periodic audit was expressed by Prihatmadji (2018) which in his research revealed that periodic audits were able to guarantee the implementation of a good system in accordance with applicable procedures.

In the research Fathia et al (2019) suggested that the application of information technology can significantly improve the quality of financial management if utilized optimally. The same is stated in the study of Fithri et al., (2021) and Yulianti et al., (2019) which states if information technology is influential in increasing Village Financial Accountability if coupled with maximum utilization. Something similar was conveyed in a study conducted by Sari et al. (2017) who said that the use of information technology affects the accountability of Village Fund Management. This can happen because there is no maximum utilization of existing information technology. The ability to utilize this information technology needs to be maximized with existing systems. In order to achieve this, of course, it requires periodic audits that are able to oversee the implementation of a system that is running.

4) the effect of Human Resource competence on Village Fund Financial Accountability moderated by periodic Audit

The results of data analysis revealed that the presence of periodic audits can be a moderator of Human Resource competence. This is shown in Table 2 with a coefficient score of 0.048 and a probability of significance of 0.046 which represents that the periodic audit succeeded in moderating the significant and positive influence of Human Resource competence on the financial accountability of the village fund. This has been explained in the theory of Technology Acceptance Model (TAM) about the perception of usefulness and Stewardship theory about the perception of service where this becomes a necessity considering the role of the apparatus as stewards (servants) in the community and in the management of the village fund itself. But basically, good competence requires good supervision because there have been many cases where existing competencies have been misused for personal interests. Therefore, it requires the implementation of periodic audits that are able to supervise and control these competencies. The urgency related to this periodic audit was expressed by Prihatmadji (2018) which in his research revealed that periodic audits are able to guarantee the implementation of a good system in accordance with applicable procedures and direct existing resources to maximize their potential in accordance with existing procedures.

In Karyadi's research (2019) revealed that human resource competence has a significant and positive effect on Village Fund Financial Accountability. Approximately the same research results expressed Hajra et al., (2020) in his research that human resource competence has a significant and positive effect on Village Fund Management. In line with the research Yesinia et al. (2020) and Raharja et al., (2020) which reveals the same thing if the role of village

apparatus or human resources in village government has a significant and positive effect on village fund accountability. The results of the research that has been described explain and agree that the more competent the village apparatus, the management or in this case the accountability of the village fund will also be better.

CONCLUSION

Based on the results of the analysis and discussion that has been described, the researchers then draw the following conclusions:

1) the use of Information Technology has a positive and significant effect in the realization of Village Fund Financial Accountability. That is, the increasing the ability of the apparatus in utilizing existing information technology, the better the realization of financial accountability of the village fund
2) the competence of Human Resources has a positive and significant effect in the realization of Village Fund Financial Accountability. This means that the more disciplined and responsible the human resources in the government, the better the realization of financial accountability of the village fund.
3) the implementation of periodic Audit is able to moderate the positive and significant influence of the use of Information Technology on the financial accountability of funds. This means that periodic audits are able to moderate the ability of village officials to utilize information technology in realizing financial accountability of village funds.
4) the implementation of periodic audits is able to moderate the positive and significant influence of Human Resource competencies on the financial accountability of village funds. This means that regular audits are able to moderate the discipline and responsibility of human resources in the government in realizing financial accountability of village funds.

The limitation of this research instrument research is only represented by 30 respondents due to the low interest of village officials to fill out the questionnaire, lack of knowledge of village officials that must continue to do follow-up in filling out the questionnaire. Future research is expected to be able to develop the number of samples for the sake of more specific research results. Future research is expected to be able to develop the number or variation of variables, especially on the side of moderation variables to see which moderation is best in evaluating village fund accountability.

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