

Prosocial Behavior And Determinants In The Accountability Of Village Fund Management

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ABSTRACT

The purpose of this study is to investigate the impact of village's official competency, application of the village financial system, community participation, prosocial behaviour, and external pressure on village fund management accountability. This study's population includes the entire village administration of Sleman Regency. This study is conducted in 17 villages that represent each district with the largest village fund gain under Sleman Regent Decree Number 2/Kep.KDH/A/2021 related to The Amount of Village Fund of 2021. This study used the purposive sampling method. The sample for this study consists of 106 village government officials who are active in managing village funds in accordance with the Minister of Home Affairs of the Republic of Indonesia Regulation 20 of 2018 on village fund management. This research is quantitative. This study employed primary data, which was collected utilizing questionnaires. This study's data analysis methods included descriptive statistics, data quality, and hypothesis testing. The findings of this study reveal that Village's official competency, application of the village financial system, community participation, prosocial behaviour, and external pressure all have a major impact on the accountability of village fund management.

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INTRODUCTION

Changes in the paradigm and existing systems in Indonesia have resulted in people becoming more aware and concerned about the quality of government or public sector performance, starting from the central government to the village which is the smallest government (Diansari, 2015). Regulations in the Village Law are a tool to improve community development and welfare, where the government is required to disburse village funds through the State Budget as a source of village income (Riyatna & Gayatri, 2021). The government establishes structuring policies and regulations regarding villages in the Village Law to exercise its authority and provide sufficient sources of funds to develop its potential for the economy and the prosperity of the people (Julianto & Dewi, 2019). A budget is needed to develop the village into a prosperous village for the survival of the community in the village. Government Regulation of the Republic of Indonesia Number 60 of 2014 concerning Village Funds sourced from the state revenue and expenditure budget explained that the village receives village funds from the State Budget to run the government which is allocated for several activities to support community welfare (Makalalag et al., 2017).

The Financial Audit Agency said that there is a low level of knowledge possessed by human resources related to the management and accountability of village funds, which can increase the occurrence of fraud (Abidin, 2015). The accountability of village fund management can be influenced by several factors. The low competence of the apparatus can be seen from the low ability to manage the high level of village funds obtained (Widyatama et al., 2017). Competence is one of the aspects that can be a benchmark for the success of the village government in managing village funds which will later affect the improvement of village development (Ardianti & Suartana, 2020). The use of information technology also affects

management accountability, namely there is a *siskeudes* application whose application is conceptualized in accounting for village funds (Arfiansyah, 2020). Community participation in the process of problem identification, decision-making, and involvement in the implementation and evaluation of change can strengthen accountability through community participation (Mada et al., 2017). Behaviour *prosocial* owned by village government apparatus occurs at the level of proximity between individuals, because the majority of village government officials are indigenous citizens from their own village environment (Mahayani, 2017). Prosocial behavior Helps improve Welfare others, because they that engaging in prosocial behaviour contributes to well-being and well-being person other (Bashori, 2017). In realizing accountability, the role of internal and external parties is needed. The role of external parties increasingly affects information disclosure to the public, thus putting pressure on village fund managers to further increase accountability (Lubis, 2017).

Research related to the accountability of village fund management is interesting to be researched because there are inconsistent results of previous research. In the event that Competence Village government apparatus is an apparatus that directing the activities of a government and be element important of a organization because Capabilities that tall Determining Quality organization (Dewi & Gayatri, 2019). Previous research related to the influence of apparatus competence was carried out by Atiningsih & Ningtyas (2019), Babulu (2020) and Marlina *et al.* (2021) shows that the competence of the apparatus has an influence on the accountability of village fund management, but the research conducted by Luthfiani *et al.* (2020) has another result, where the competence of the village apparatus does not significantly affect the accountability of village fund management.

Government already issued the Village Financial System (*Siskeudes*) application to assist village cash management activities. Ease of use *Siskeudes* app has a positive impact on the implementation of village cash management. (Luthfiani *et al.*, 2020). Research on the use of the *siskeudes* application was conducted by Arfiansyah (2020), Sari & Asmara (2021) and Juardi *et al.* (2018) shows that the village financial system (*Siskeudes*) affects the accountability of village fund management, but different results are carried out by Reu & Lasdi (2021) that the implementation of the *Siskeudes* does not affect the accountability of village financial management.

Understand village treasury governance and service community be something stakeholders must have in order to realize openness and accountability management of village funds, therefore Community participation is a forum to Channeling advice and Criticism of the Village Government deep shape Management funds that Given (Indraswari & Rahayu, 2021). Research conducted by Mad *et al.* (2017), Hero *et al.* (2020) and Budiarto *et al.* (2020) tried to relate the influence of community participation on the accountability of village fund management and obtained results that there was an influence between the two, while Indraswari & Rahayu (2021) mentioned a different thing, namely that community participation has no effect on the accountability of village fund management. Research conducted by Wadi et al. (2020) trying to test *prosocial behavior* on village financial accountability and obtained results that prosocial behavior affects village financial accountability positively and significantly.

The purpose of this research is to test the influence of apparatus competence, application of *siskeudes*, community participation, *prosocial behavior* and external pressure on the accountability of village fund management. This research is a development of research Luthfiani *et al.* (2020), but this study modifies the tax compliance variable of the village treasurer by replacing and adding the variable *prosocial behavior* and external pressure because this variable is allegedly related to the accountability of village fund management. The researcher wants to re-examine the influence of the competence of village government officials, the application of the system, community participation, *prosocial behavior*, and external pressure on the accountability of village fund management.

Agency Theory

Theory *agency* It is motivated by the assumption that there is a relationship between the agent and the principal, where the agent receives trust from the principal in the form of delegation of authority for the management of the organization. where agents are required to be able to develop the organization in a better direction (Jensen & Meckling, 1976). Theoretical relevance *agency* In this study, it can be seen from the perspective of local government financial reporting, in which case government apparatus acts as *Agent* who have a mandate or trust in managing the village order and are obliged to disclose all forms of information related to the management of village funds needed by the *principal* i.e. the community (Reu & Lasdi, 2021). In this study, the agency theory explains how the village government's accountability for the management of village funds is in accordance with the budget targets from the central government to achieve community welfare.

Stewardship Theory

Theory *Stewardship* illustrates that the management situation is motivated and puts the interests of the organization first (Luthfiani et al., 2020). Theory *Stewardship* explain the existence of a reliable public sector organization, meet the needs of the community, fulfill the function of excellent service to the community and be responsible for the management of village funds, so that the goals of the government can be achieved optimally (Asmawati & Basuki, 2019). The village government (*Steward*) is expected to always fulfill its obligations by exerting all its skills, as well as upholding responsibility and integrity to achieve community prosperity (*principal*) (Puspa & Prasetyo, 2020).

Accountability of Village Fund Management

Accountability for village fund management is accountability for the performance and actions of the village head to the Regent in the form of a report by prioritizing the principle of responsibility in managing village funds to the community, which is in line with existing rules or legal bases (Sapartiningsih et al., 2018). Accountability for the management of village funds is the responsibility of the village government in managing village funds, in accordance with the procedures, policies, and applicable laws and regulations in the management of village funds (Supadmi & Saputra, 2018).

Competence

Competence in Permendagri Number 108 of 2017 concerning Government Competence, are the abilities and characteristics possessed by an employee of the State Civil Apparatus, in the form of knowledge, skills, and behavioral attitudes necessary in the implementation of their duties so that they can carry out their duties professionally, effectively and efficiently (Zulkifli et al., 2021). According to Law of the Republic of Indonesia Number 13 of 2003 concerning Manpower, work competence is the work ability of each individual which includes aspects of knowledge, skills, and work attitudes that are in accordance with the set standards. According to Wibowo (2017), competence is an ability to complete a job or task based on skills and knowledge.

Siskeudes App

The siskeudes application is an information technology application in the form of an application with the concept of accountability in accounting for village finances. With the use of technology, the financial reporting process is faster and more accessible, so that it can increase the accountability of village fund management (Arfiansyah, 2020). The use of the siskeudes application has a good impact on the implementation of village financial management, because the siskeudes application is easy to use and accommodates the needs of village financial administration (Luthfiani et al., 2020).

Community Participation

One of the factors that affect the success of development and community development programs is community participation. The village government's work programs are quite diverse, causing village officials to need community participation in helping to implement good village fund management (Hero et al., 2020). The community also needs to be involved in identifying existing problems and potentials so that development in the village can be achieved (Atiningsih & Ningtyas, 2019). The community is the main stakeholder that must be prioritized in the implementation of public organization policies, especially the implementation of development right on target, efficient and effective (Wafirotin & Septiviastuti, 2019).

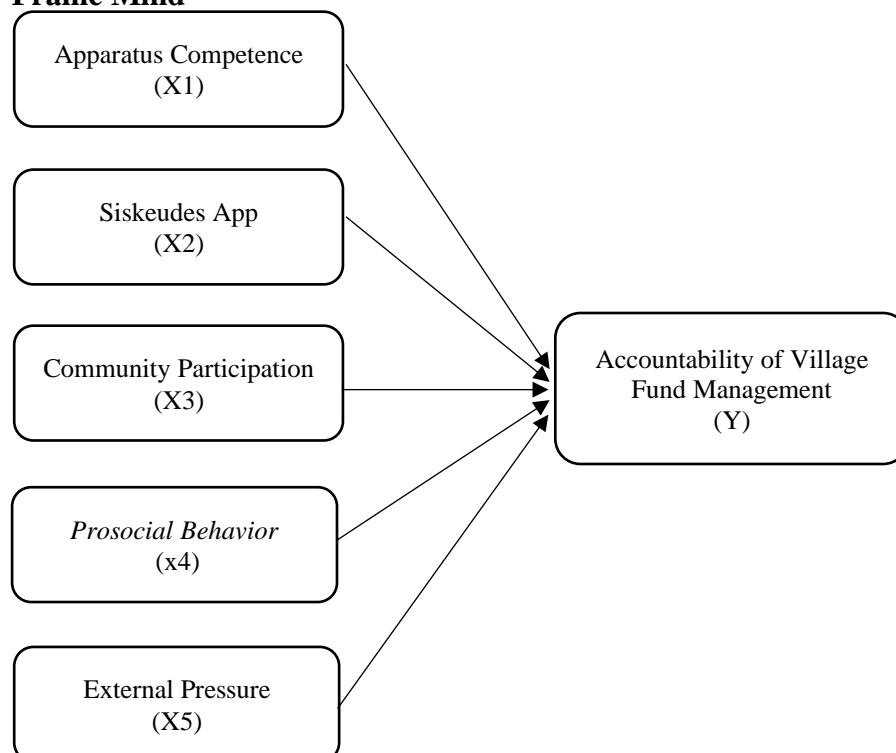
Prosocial Behavior

Prosocial behavior is a behavior of wanting to help without expecting anything in return, the development of a person's potential is not realized just like that if a person does not realize his potential into actual and manifested in his personality, individuals as social beings have a tendency to need the help of others because without the help of others individuals will have difficulties in developing their potential (Rini & Sugiharto, 2017). Social behavior theory explained *prosocial behavior* is the behavior of helping others without expecting anything in return as a sense of responsibility in socializing with the community (Mahayani, 2017).

External Pressure

External pressure in an organization is government regulations and applicable laws that cause something to happen if it does not comply with these regulations and there must be a strategy or solution to deal with the incident. The emergence of pressure or coercion from outside parties is an important player in improving financial reporting (Pradita et al., 2019). According to Sudibyo (2012), external pressure is a number of encouragements that arise from outside the organization due to the many interests of various parties in the financial structure of the local government.

Frame Mind



Hypothesis

Hypothesis is a temporary answer to a problem that is still conjecture so it needs to be proven true. Accountability in managing village funds must be accompanied by human resources who have competence in the appropriate field (Prasetya et al., 2018). Village government officials who have good competence in managing village funds can be a benchmark for the success of the village government (Widiyarta et al., 2018). Based on previous research conducted by Babulu (2020), Riyatna & Gayatri (2021) and Marlina *et al.* (2021), the researcher conducted a study on the influence of apparatus competence on the accountability of village fund management. The results of the study show that the competence of the apparatus has an effect on the accountability of village fund management. It is formulated in several hypotheses as follows:

H1: The competence of the apparatus affects the accountability of village fund management.

The enactment of the sikeudes application can ease the task of the village government in making accountability reports, produce accurate, relevant financial reports and be able to present financial reports reasonably in accordance with Government Regulation No. 24 of 2005, so that by implementing the siskeudes application it is expected to help influence the improvement of the quality of village fund accountability to realize a village that excels in financial governance. Able to improve the quality of accountability of village funds in order to realize good village financial governance (Gusasi & Lantowa, 2021). Based on previous research conducted by Arfiansyah (2020), Kasmawati & Yuliani (2021) and Sari & Asmara (2021), the results of conducting a thorough research on the influence of the siskeudes application in village financial accountability show that this application has a positive impact on the financial accountability of village funds. The researcher conducted a study on the influence of the application of the system on the accountability of village fund management and showed the results that the Village Financial System has an effect on the accountability of village fund management. The hypothesis is formulated as follows:

H2: The application of the Village Financial System has an effect on the accountability of village fund management.

Accountability is achieved if there is community participation that conveys all ideas and contributes to the process of managing the funds obtained. Based on the principles of village financial management which is carried out in a participatory, accountable, orderly, and disciplined manner that requires community involvement in its management (Umaira & Adnan, 2019). Based on previous research conducted by Son *et al.* (2021), Mad *et al.*, (2017) and Hero *et al.* (2020), the researcher conducted a study on the influence of community participation on the accountability of village fund management and showed the results that community participation was able to affect the accountability of village fund management. Based on this description, the following hypothesis can be formulated:

H3: Community participation in influencing the accountability of village fund management. Community participation affects the accountability of village fund management.

Social behavior is a person's character to help others voluntarily as a form of social creature accountability to blend in the community. It is suspected that the behavioral factors that exist in village government agencies to help without expecting anything in return play an important role in the success of village financial management (Mahayani, 2017). Based on previous research conducted by Wadi et al., (2020) indicates that *prosocial behavior* affecting village financial accountability. Based on this description, the following hypothesis can be formulated:

H4: *Prosocial behavior* affecting the accountability of village fund management.

Pressure coming from outside an organization can affect its activities, such pressure is called external pressure (Fathmaningrum & Mukti, 2019). The role of external parties increasingly affects information disclosure to the public, thus putting pressure on village fund

managers to account for better management of village funds (Lubis, 2017). Researchers suspect that external pressure factors have an important role in the success of village fund management accountability. The hypothesis is formulated as follows:

H5: External pressure affects the accountability of village fund management.

RESEARCH METHODS.

Variable Measurement

Table 1. Variable Measurement Indicator

Variable	Indicators
Apparatus Competency (X1) (Edison et al., 2016)	1. Knowledge 2. Skills 3. Behaviour
Siskeudes App (X2) (Arfiansyah, 2020)	1. Ease of Use 2. Risk 3. Service Features 4. Utilization of Application Software
Community Participation (X3) (Heller et al., 1984; Sujarweni, 2015)	1. Decision 2. Budget Preparation 3. Budget Implementation
<i>Prosocial Behavior</i> (X4) (Mahayani, 2017)	1. Helping Others 2. Sharing and Donation 3. Cooperate 4. Empathy 5. Honesty
External Pressure (x5) (Adebanjo et al., 2016)	1. Regulation 2. Community Aspirations 3. Non-Governmental Organizations (NGOs) 4. Claims of Related Parties
Accountability of Village Fund Management (Y) (Nalukenge et al., 2021)	1. Physical Output 2. Financial Reporting 3. Recording

Data Collection Techniques and Instruments

This research is a quantitative research that uses primary data obtained directly through questionnaires and disseminated to Kalurahan government officials in Sleman Regency. The questionnaire was distributed as many as 136 pieces. The questionnaire instrument was measured using a 5-point likert scale. All Kalurahan government apparatus from 17 Kapanewon in Sleman Regency are the population in this study. The respondents in this study amounted to 136 respondents. The sampling technique used is *non-probability sampling* with *purposive sampling*. The criteria for the respondents of the study were 1) Villages in Sleman Regency that receive the highest village funds representing their respective sub-districts; and 2) Village Government Apparatus that participate in village financial management based on Permendagri Number 20 of 2018 concerning Village Financial Management, the sample criteria in this study are village government apparatus who occupy positions as Village Head, Carik, Kaur Adalaksana, Kaur Pangripta, Kaur Danarta, Jagabaya, Ulu-ulu, and Kamituwa.

RESULTS AND DISCUSSION

The place of the research was carried out in Sleman Regency and the population used was village government officials from 17 Kapanewon in Sleman Regency.

Validity Test

Validity instruments are instruments that can be used by researchers to obtain data appropriately. Validity tests are measured using *Pearson Correlation* with a significance value

of <0.05 . If the significance value is <0.05 , then the statement instrument is valid (Ghozali, 2018). Based on the results of the validity test on the variables of apparatus competence, application of the system, community participation, *prosocial behavior*, external pressure, and accountability of village fund management showed that each questionnaire instrument used had a significant value of $0.000 < 0.05$, so it was said to be valid, meaning that the statement used in this research questionnaire could be understood by the respondents.

Reliability Test

A reliable instrument is an instrument that is used several times free of errors so as to produce consistent results. A statement in a questionnaire is said to be reliable if the value of *Conbach's Alpha* > 0.70 (Ghozali, 2018).

Table 2. Reliability Test Results

Research Variables	Croubach Alpha	Result
Apparatus Competence	0,750	Reliable
Siskeudes App	0,861	Reliable
Community Participation	0,825	Reliable
<i>Prosocial Behavior</i>	0,844	Reliable
External Pressure	0,794	Reliable
Accountability of Village Fund Management	0,887	Reliable

The results of the reliability test in the table above show that the variables of apparatus competence, application of siskeudes, community participation, *prosocial behavior*, external pressure and accountability of village fund management have a *Cronbach Alpha* value of > 0.07 which means that all variables used are reliable.

Hypothesis Testing

Hypothesis testing was carried out by multiple linear regression analysis to test the competence of the apparatus, application of the system, community participation, *prosocial behavior*, and external pressure whether it affects the accountability of village fund management. The following are the results of the multiple linear regression analysis test in this study:

Table 3. Multiple Linear Regression Analysis Test Results

Type	B	T	Sig.	Result
1 (Constant)	-3,699	-0,830	0,409	
Apparatus Competency (X1)	0,445	3,182	0,002	Accepted
Siskeudes App (X2)	0,171	2,617	0,010	Accepted
Community Participation (X3)	0,214	2,283	0,025	Accepted
<i>Prosocial Behavior</i> (X4)	0,168	1,996	0,049	Accepted
External Pressure (x5)	0,340	3,021	0,003	Accepted
F Calculate	16,107		0,000	
Adjusted R Square	0,418			

Based on the table. 5 It can be explained that the competence of the apparatus shows a calculated t-value of 3.182 and a significant value of $0.002 < 0.05$ so that the first hypothesis (H1) is accepted, meaning that the competence of the apparatus has a significant effect on the accountability of village fund management. The results of this test are in accordance with the Theory of *Stewardship* submitted by Donaldson & Davis (1991). Village Government apparatus as the manager of village funds is *Steward* who carry out the village government and the person in charge, where as *Steward* The government is motivated to act responsibly, have integrity and have honesty towards other parties, in this case the community as *principal* that must be provided with services and prospered (Puspa & Prasetyo, 2020). This study is in line with previous research by Babulu (2020), Riyatna & Gayatri (2021) and Marlina *et al.* (2021).

The siskeudes application has an effect on the accountability of village fund management by having a t-value of 2.617 and a significant value of $0.010 < 0.05$ so that the

second hypothesis (H2) is accepted, meaning that the *siskeudes* application has a significant effect on the accountability of village fund management. The results of this test are in accordance with the Theory of *Agency* submitted by Jensen & Meckling (1976). The village government (*Agent*) needs a facility or system that can facilitate and improve performance in carrying out village financial administration. The application of the Village Financial System as an information technology system that can be used to facilitate both the giver and recipient of financial information and greatly helps the performance of village officials in carrying out village fund management (Luthfiani et al., 2020). The results of this study are in line with the previous research conducted by Arfiansyah (2020), Kasmawati & Yuliani (2021) and Sari & Asmara (2021),

Community participation has an effect on the accountability of village fund management with a t-value of 2.283 and a significant value of $0.025 < 0.05$ so that the third hypothesis (H3) is accepted, meaning that community participation has a significant effect on the accountability of village fund management. Inside the Theory *Agency*, the Village Government as *Agent* or the executor and the community act as *principal* or the trustee, where the relationship between the two, namely the involvement of the community, is able to ensure that the management of village funds is carried out based on applicable regulations and regulations, so that its utilization is in accordance with what is mandated in the Law and does not harm the community. The results of this study are in line with previous research by Son *et al.* (2021), Mad *et al.* (2017) and Hero et al. (2020) where community participation affects the accountability of village fund management.

Prosocial behavior affect the accountability of village fund management with a calculated t-value of 1.996 and a significant value of $0.049 < 0.05$ so that the fourth hypothesis (H4) is accepted, meaning *prosocial behavior* has a significant effect on the accountability of village fund management. Related to theory *Stewardship*, Village Government apparatus as the manager of village funds is *Steward* who carry out the village government and the person in charge, where as *Steward*, the character of the village government can change the situation in the village government which is related to the financial management of the village government, so that the disclosure of village finance can be accessed by the community, because not a few village government apparatus are found to embezzle village finances due to the attitude and character of the village government is not good so that if the attitude of the village government is very good, it will form a good budget openness (Wadi et al., 2020). This study is directly comparable to previous research by Wadi *et al.* (2020) that *prosocial behavior* have a positive and significant effect on village financial accountability.

External pressure affects the accountability of village fund management with a t-calculated value of 3.021 and a significant value of $0.003 < 0.05$ so that for the fifth hypothesis (H5) is accepted, it means that external pressure has a significant effect on the accountability of village fund management. In theory *Agency*, the Village Government acts as a *Agent* or the executor and the community act as *principal* or trustees, where within the scope of this organization there are several parties from outside that can affect the performance of the village government. Differences in objectives can encourage information asymmetry between the two parties (Martyanta & Daljono, 2013). The higher the external pressure, the higher the accountability of village fund management. The results of the study show that external pressure has a significant effect on the accountability of village fund management.

CONCLUSIONS AND SUGGESTIONS

The results of the analysis and discussion can show that the competence of the apparatus, the application of the system, community participation, *prosocial behavior*, and external pressure have a significant effect on the accountability of village fund management.

This research has limitations, namely in collecting data, the researcher uses a questionnaire that is distributed directly in the form of *a hard file*, namely by visiting 17 villages in Sleman Regency, this causes several obstacles, including; several Village Government Apparatus are undergoing service outside the city and are busy completing the Village Government Implementation Report so that they cannot fill out the questionnaire. The distribution of the questionnaire itself has a weakness, namely dishonest actions in answering statements made by respondents. Suggestions for further research are that in collecting data, researchers can then use questionnaires accompanied by direct assistance to respondents when filling out the questionnaire, so that it is hoped that the respondents' answers can show the real situation and can obtain more accurate results.

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