THE EFFECT OF ACCOUNTABILITY AND TRANSPARENCY ON VILLAGE FUND MANAGEMENT (STUDY AT KANONANG ILLAE, MINAHASA)

PENGARUH AKUNTABILITAS DAN TRANSPARANSI TERHADAP PENGELOLAAN DANA DESA (STUDI DI DESA KANONANG, MINAHASA)

By:
Posumah I. Moniung[1]
Merinda H. C. Pandowo[2]
Lawren J. Rumokoy[3]

[123]International Business Administration, Management Department
Faculty of Economics and Business
Sam Ratulangi University Manado

E-mail:
[1]posumahimoniung@gmail.com
[2]merindapandowo@gmail.com
[3]juliorumokoy@gmail.com

Abstract: This study aims to acquire empirical evidence regarding Accountability and Transparency on Village Fund Management. The Purpose of this research is to obtain empirical evidence regarding the effect of Accountability and Transparency on Village Fund Management. This research is quantitatively conducted where the respondents are 100 Villagers at Kanonang Village. The analytical method utilized in this research is multiple linear regression analysis. The analytical tool utilized SPSS. The results showed that Accountability have an effect on the Village Fund Management, Transparency have an effect on the Village Fund Management, and Accountability and Transparency have an effect on Village Fund Management. The Recommendation from this research is that the Kanonang Village Government needs to keep a track on the quality of human resources, effective information, and active community participation in the use of Village Fund Allocation for the Village Fund Management.

Keywords: accountability, transparency, village fund management.

__Abstrak:__ Penelitian ini bertujuan untuk memperoleh bukti empiris tentang Akuntabilitas dan Transparansi Pengelolaan Dana Desa. Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh Akuntabilitas dan Transparansi terhadap Pengelolaan Dana Desa. Penelitian ini dilakukan secara kuantitatif dimana respondennya adalah 100 Penduduk Desa Kanonang. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Alat analisis yang digunakan SPSS. Hasil penelitian menunjukkan bahwa Akuntabilitas berpengaruh terhadap Pengelolaan Dana Desa, Transparansi berpengaruh terhadap Pengelolaan Dana Desa, dan Akuntabilitas dan Transparansi berpengaruh terhadap Pengelolaan Dana Desa. Rekomendasi dari penelitian ini adalah Pemerintah Desa Kanonang perlu terus memantau kualitas sumber daya manusia, informasi yang efektif, dan partisipasi aktif masyarakat dalam penggunaan Alokasi Dana Desa untuk Pengelolaan Dana Desa.

__Kata Kunci:__ akuntibilitas, transparansi, pengelolaan dana desa

INTRODUCTION

Background

       Monetary management is not only implemented in the central government, but also at the territorial level down to rural areas, all of which require responsibility in every financial plan and action undertaken. However, in several cases there are still groups identified with accountability report readiness that have not mastered proper and effective monetary administration, especially for the territory of the country. In its development, the city has now developed into an example of various images that must be involved so that it becomes an independent, moderate and dynamic city to create a just, prosperous and prosperous society. The city has its own power to

control its own territory according to the limits and capacity of the local area with the aim that government assistance and impartial distribution of financial boundaries are fulfilled.

Government Regulation No. 6 of 2014 concerning villages has great influence, whereby cities have a wider range of expertise in managing their funds. One form of government concern for the progress of the country's regions can be interpreted as public authorities distributing Village Funds in the State Revenue and Expenditure Budget (APBN) every fiscal year. This is what later gave birth to another urban decentralization program that began with the implementation of the Village Fund. With this Dana Desa, the size of municipal payments increases, so that acceptable accountability is required. In today's time of change and decentralization, a great administration is essential for every administration to understand individual desires and reach the goals and standards of the country. The quality of administrative implementation is good, especially for the standards of straightness and accountability of government accounts both in the center and in the provinces, adjusting the worldview of public authorities from concentrated to decentralized (Mardiasmo, 2012: 183). Local self-reliance significantly influenced elements of the nearby government organizations to recognize the great government.

The implementation of good city financial administration with good administrative standards requires Transparency and responsibility so that city authorities can act according to morals and legal guidelines by providing a commitment to the administration of public assets to individuals who are ordered or other people who have an interest (Ultafiah, 2017). There are two good administrative standards, especially open responsibility which can be interpreted as support for the implementation of government and implementation for interested parties. Disclosure can be interpreted as a description of the organization of public area associations regarding work, plans and procedures that have been, are being and will be completed and the assets carried out (Ultafiah, 2017). Both standards of good administration are essential to good recognition and around designated monetary administration.

In this regard, the Minister of Home Affairs issued Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management which explains that village money is used for city administration, city improvement, urban area progress, and failure of executives, crises and cities. Permendagri Number 20 of 2018 explains that the administration of city finance can be interpreted in all forms of activities which include structuring, implementing, organizing, disclosing, and taking responsibility for city finances. Municipal monetary administration can be interpreted as a coordinated and integrated cyclical development from one phase to the next. Municipal funds are overseen depending on standards of Transparency, responsibility, support, and are resolved efficiently and monetary discipline. The series and standards for managing city finances must be implemented and fulfilled by each city so that the administration of city government can run in an orderly manner, with the aim that the vision of a prosperous city and region can be realized.

Minahasa Regency can be interpreted as one of the regimes in North Sulawesi. The city treasury in Minahasa Regency has increased in 2022, bearing in mind that the Village Funds obtained from the State Budget obtained by the city government have increased compared to 2021. This means that there has been an increase from the previous year, city payments have increased so monetary administration is required as far as great responsibility. Not only Village Funds and Village Fund Allocations must be represented, but all parts contained in the APBD must also be represented. In terms of supervising Village Funds, the Minahasa Regency Government issued Regent Regulation Number 37 of 2020 concerning Technical Guidelines and Procedures for Determining the Amount of Village Funds for each Village in Minahasa Regency. In Perbup Number 37 of 2020 Article 5 it is emphasized that the ins and outs of the Village Fund for each city are distributed evenly and really depend on the Basic Allocation, Affirmation Allocation, and Formula Allocation. It is explained in Article 6 that the size of the Affirmation is not strictly determined depending on the situation with immature cities and very immature cities provided by the approved authorities in accordance with Government Regulations and material guidelines, and clarified in Article 7 the size The formula allocation for each city is determined with a load of 10% for the complete population, half for the level of demand, 15% for space and 25% for the level of topographical problems. The size of the Village Fund makes city finance heads tend to deviate from managing the Village Fund. It's not just the Village Fund that tends to stray from the executives, the different assets can make the city finance directors tend to stray from their administration.

Research Objectives

The objectives of this research are:
1. To determine the effect of Transparency on Village Financial Management in Kanonang 5 Village, Kawangkoan Barat District.

2. To determine the effect of Accountability on Village Financial Management in Kanonang 5 Village, Kawangkoan Barat District.
3. To determine the effect of Transparency and Accountability on Village Financial Management in Kanonang 5 Village, Kawangkoan Barat District.

THEORETICAL FRAMEWORK

Transparency

Transparency can be interpreted as the openness of public authorities in providing data on public assets owned by councils to those who are less fortunate, especially the regions (Mardiasmo, 2009:30). The purpose of Transparency in the administration of city government can be interpreted:
a) One form of government responsibility to the regions
b) Efforts to further develop the governing body
c) Efforts to improve administration and good governance and limit the opening of Corruption and Nepotism training.

Transparency will greatly affect administration. Transparency will expand the responsibilities of the strategist so that open command of the regulatory specialist will work successfully. Openness can be interpreted as transparency rules that allow the general public to know and get the widest possible access to data on territorial funds. In a straightforward manner, it can guarantee access or opportunities for everyone to obtain data on government organizations, especially data on the cycle of making arrangements, and their implementation and the results achieved.

Accountability

Accountability can be interpreted as a form of responsibility to the general public for every movement made. Accountability can be interpreted as a commitment to give responsibility or answer and explain exhibitions and activities of individuals/hierarchical unit heads to parties who have the right or position to ask for responsibility as a report with the rule that every movement of the city's monetary administration must be responsible for the local city area, in accordance with Government Regulations and guidelines (Mardiasmo, 2009:21). Government regulations and is very important to ensure increased ability, adequacy, and reliability in the disclosure of city finances that contain practice, from desire to responsibility. One type of public responsibility by public authorities can be interpreted as legal and administrative responsibility. Legitimate responsibility of the various guidelines required in the utilization of public subsidized sources. To ensure the implementation of legal and administrative responsibilities by the nearest state, it is important to complete a consistency review. Meanwhile, Accountability can be interpreted as individual or group commitments to represent obligations and commitments that have been completed according to the principles and guidelines concerned (Sujarweni, 2015: 110). Accountability can be interpreted as a commitment to provide responsibility and clarify individual presentations and activities, legitimate elements or authoritative pioneers for different meetings that have the right and commitment to ask for responsibility and data commitments (Halim, 2012:20).

Previous Research

Ladewi et al. (2020) investigated and analyzed the effect of accountability and transparency on the management of survey village funds in Merapi Selatan District and Pulau Pinang District, Lahat Regency. This research was conducted because there are phenomena associated with accountability and transparency in the management of village funds. The methodology used in this study consists of the type of this research is descriptive and associative research. The variables in this study are Accountability, Transparency, and Village Fund Management. The population in this study were 23 villages in Merapi Selatan and Pulau Pinang Districts, each village consisting of 3 respondents. Total questionnaires were distributed as many as 69 questionnaires, because there are some limitations of the questionnaire returned as many as 33 questionnaires and were processed. Based on the results of research conducted on all data obtained in 33 respondents in Merapi Selatan District and Pulau Pinang District, it was found that accountability significantly affected village fund management, while transparency did not significantly influence village fund management.

Suwito and Jannang (2022) revealed the application of the principles of Transparency and Accountability in the administration of Village Government which is categorized as Disadvantaged in West Halmahera Regency. Transparency is related to information disclosure which is built on the freedom to obtain information related to

the general interest of the village, which can be directly obtained by villagers who need it. While accountability realizes the obligation of the Village to account for and explain the process and achievement of financial and non-financial goals to Village residents. By practicing the concepts of transparency and accountability in village financial management, it is expected to create various positive influences for improving the quality of life and welfare of the Village Community. Researchers used a qualitative approach with descriptive analysis methods to achieve these goals. The results showed that the conditions for implementing transparency and accountability in Ulo Village, Jailolo District, Tewe Village, South Jailolo District and Togoreba Tua in North Ibu District were generally quite good. In addition, this study also found that in general there is evidence that the condition of underdeveloped villages in the three villages often results in a slowdown in the achievement of village performance; this is more because there are complex socio-cultural disputes between villagers and the village government.

Windyastuti et al. (2019) determined the effect of accountability and transparency in managing of village allocation funds in Ngawen District, Blora Regency. This study uses a quantitative approach with regression analysis as a tool. The influence of accountability and transparency can identified from the performance of the Ngawen district government in the presentation of information and comparative reports on village fund allocation with the previous year. The result shows that accountability and transparency had an influence on the management of village fund allocation, especially in the Ngawen District of Blora Regency. The higher the accountability of the Ngawen District government, the better the management of village fund allocation would be. Moreover, in the transparency dimension, it is showed that a better transparency of the Ngawen District government will improve the management of village fund allocation.

Conceptual Framework

In this exploration, it will be dissected to determine the effect of straightforward variables on monetary administration in Kanonang 5 Village, Minahasa Regency. So it tends to be seen which element has the most dominant influence on Village Financial Management. The structure of reasoning can be interpreted as a theoretical model of how the hypothesis identifies with different variables that have been characterized as significant (Sugiyono, 2017: 283). Then, at that point, a system can be described as follows:
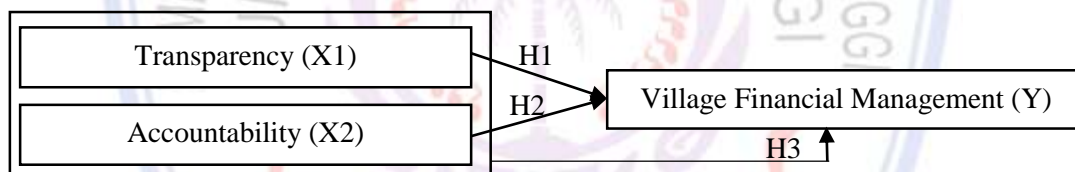

Figure 1. Conceptual Framework
Source: Literature Research

RESEARCH METHOD

Research Approach

The research approach used in this research is a quantitative research approach. Quantitative research is a process or method of research based on the philosophy of positivism, used to examine certain populations or samples, collecting data in the form of numbers using research instruments, analyzing data that is statistical/quantitative in nature, with the aim of obtaining scientific information and testing hypotheses that have been established (Sugiyono, 2017:8). The research method to be used in writing this thesis is a descriptive method, where the descriptive method is a method that describes systematically, factually and accurately in relation to Transparency and Accountability for Village Financial Management in Kanonang 5 Village, Minahasa Regency.

Population and Sample

The number of population in the study is infinite so that the sampling uses the Lemeshow formula (Lemeshow et al., 1990). The minimum sample size based on Lemeshow formula is 97 responded, however, to increase the representativeness of the respondents, the sample size is increased to 100 respondents. Population is also defined as the entire research subject. The population in this study were the Stakeholders (people) of the Kanonang 5 Village Government, Minahasa Regency, totaling 100 people.

Technical Analysis

The data analysis technique used in this study was the research instrument test (validity test and reliability test), classical assumption test, multiple linear regression analysis and hypothesis testing.

Research Instrument Test

The research instrument test was carried out to test the adequacy and feasibility of the data used in the study. The research instrument aims to determine the validity and reliability.

a. Validity Test. The method used to test the validity of this study is to use confirmatory factor analysis. Confirmatory factor analysis is used to test whether a construct has unidimensionality or whether the indicators used can confirm a construct or a variable (Ghozali, 2018:51). If the results are significant then the indicators on each question are valid. This validity test is assisted by the SPSS program.

b. Reliability Test. The real reliability test is a tool for measuring a questionnaire which is a marker or indicator of a variable or construct. A questionnaire which is a marker or indicator of a variable or construct. A questionnaire is said to be reliable or professional if one's answers to the questions are unchanged, consistent, and stable or normal from time to time (Ghozali, 2018:45).

Classical Assumption Tests

Before testing the ethical linear regression analysis of the research hypothesis, it is first necessary to test the classical assumptions on the data to be processed as follows:

a. Multicollinearity Test aims to test whether the regression model found a correlation between the independent (independent) variables (Ghozali, 2018:107), To test multicollinearity by looking at the VIF value of each independent variable, if the VIF value <10.00 it can be concluded that the data is free from multicollinearity symptoms.

b. Normality Test aims to test whether the confounding or residual variables in the regression model have a normal distribution or not (Ghozali, 2018:160). A good regression model is having normal or close to normal data distribution. One of the easiest ways to see the normality of the residuals is to look at a histogram chart.

c. Heteroscedasticity Test aims to find out whether in the regression model there is an inequality in the residual variance from one observation to another (Ghozali, 2018:137). Heteroscedasticity has a condition that the variance of the residual (difference between the observed value and the predicted value) of another observation is different. To meet the assumption of heteroscedasticity, the distribution of the residuals on the graph (scatter plot) looks irregular.

Multiple Linear Regression Analysis

Multiple linear regression analysis is a data analysis technique used in analyzing the effect of independent variables on the dependent variable (Sugiyono, 2017). The multiple linear analysis equation can be formulated as follows:

$$Y = \alpha + \beta 1 X1 + \beta 2 X2 + e$$

Description:
Y   = Village Financial Management
A   = Constant
$\beta 1, \beta 2$ = Coefficient of independent variables
X1   = Transparency
X2   = Accountability
e   = Standard Error

Determinant Coefficient (R2)

The coefficient of determination is used to see how much the independent variables Transparency (X1) and Accountability (X2) have an impact on the dependent variable Village Financial Management (Y) expressed in percentages. In this case the coefficient of determination ranges from 0 to 1, if the value of the coefficient of determination is close to 1 it means that the influence of the independent variable on the dependent variable is getting stronger, and vice versa if the value of the coefficient of determination is close to 0 then the influence of the independent variable on the dependent variable is weak.

Hypothesis Testing
a. T-Test (Partial Test). The t test, tests the regression coefficients partially, this test is carried out to determine the partial significance of the role of the independent variable on the dependent variable by assuming that other independent variables are considered constant.the results of this calculation are then compared with the t table using an error measure of 0.05. The criteria used are as follows:
    1) H0 is accepted if the value of tcount < ttable
    2) H0 is rejected if tcount > ttable
    If H0 is accepted, it can be concluded that there is no significant effect, whereas if H0 is rejected, it means that there is a significant effect.
b. F-Test (Simultaneous Test). The F test is a simultaneous test of the regression coefficients. This test was conducted to determine the effect of all the independent variables (Transparency and Accountability) contained in the model together on the dependent variable (Village Financial Management). The F results of this calculation are compared with the F table obtained using the level of risk or significance level of 5%
    1) H0 is accepted if the value of $F_{count} < F_{table}$
    2) H0 is rejected if the value of $F_{count} > F_{table}$
    If H0 is accepted, it can be concluded that there is no significant effect, whereas if H0 is rejected, it means that there is a significant effect.

RESULT AND DISCUSSION

Result
Validity Test
        The purpose of validity test is to find out whether the instrument is valid or not. According to the theory the requirements must have been met with the criteria which are if r ≥ 0.03 then the item is valid and if ≤ 0.03 then the item is invalid or if the significance value is below 0,05% the instrument is valid.

Table 1. Validity Test Result

		Transparency	Accountability	Village Financial Management	Total
Transparency	Pearson Correlation	1	.499**	.558**	.497**
	Sig. (2-tailed)		<,001	<,001	<,001
	N	100	100	100	100
Accountability	Pearson Correlation	.498**	1	.588**	.577**
	Sig. (2-tailed)	<,001		<,001	<,001
	N	100	100	100	100
Village Financial Management	Pearson Correlation	.558**	.588**	1	.725**
	Sig. (2-tailed)	<,001	<,001		<,001
	N	100	100	100	100
Total	Pearson Correlation	.497**	.577**	.725**	1
	Sig. (2-tailed)	<,001	<,001	<,001	
	N	100	100	100	100

Reliability Test
        The purpose of reliability test is to check the consistency of the instrument. To find out whether the data on this research is reliable or not Cronbach's Alpha test is being used to determine the reliability test.

Table 2. Reliability Test Result

Cronbach's Alpha	N of Items
.859	5

Classical Assumption Test
Normality Test
        Normality test is being conduct to see if the variables are being distributed normally or not or to identify invalid distribution of the research data. Normality test can be identify using P-P Plot.
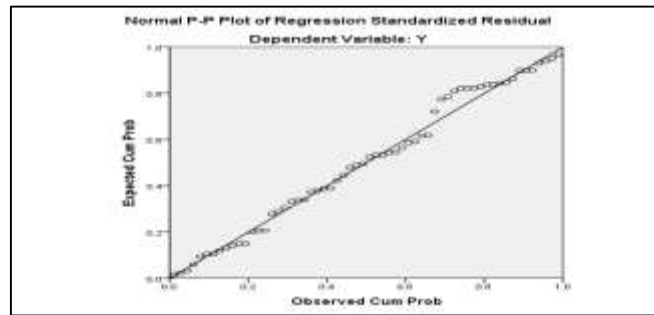
Figure 2. Normality Test Result
Source: Data Processed

Figure 2 indicates the dispersion of data points about the diagonal line, and the distribution conforms to the direction of the plot's diagonal line. This implies that the presence of data points located proximal to the linear line suggests that the model conforms to a normal distribution.

Multicollinearity Test
Multicollinearity test is being used to measure the Variance Inflation Factor (VIF) to see whether the variables correlate with one another or not.

Table 3. Multicollinearity Test Result

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Transparency	.619	1.635
	Accountability	.616	1.650

Source: Data Processed

Table 3 displays the outcomes of the computations carried out, revealing that all independent variables, denoted as X, have a VIF value of less than 10 (<10), and a Tolerance value exceeding 0.1. Consequently, it can be inferred that the research model under study is devoid of any signs of Multicollinearity.
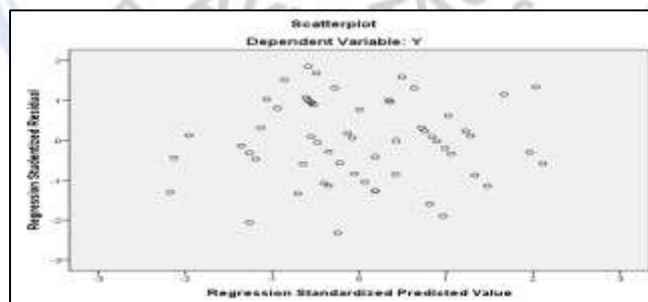
Heteroscedasticity Test

Figure 3. Heteroscedasticity Test Result
Source: Data Processed

Figure 3 shows the scatterplot generated for the Heteroscedasticity test portrays randomly dispersed data points, with no apparent pattern being discernible. The spread of points above and below the number zero on the Y-axis also appears to be uniform, indicating the absence of Heteroscedasticity within the regression model under consideration.

Multiple Linear Regression Analysis
Table 4. Multiple Linear Regression Analysis Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.840	1.75		1.345	.005
	Transparency	.058	.145	.046	4.480	.012
	Accountability	.490	.147	.220	2.382	.013

Dependent Variable: Village Fund Management
Source: Data Processed

The equation is below:

$$Y = 2.840 + 0.058 + 0.490$$

The result of multiple linear regression based on the regression equation above, are shown as follows:
1. The constant value of 2.840 shows the influence of Transparency (X1), and Accountability (X2), on Village Fund Management (Y). It means that in case all independent variables equal to zero, the dependent variable value is predicted to be 2.840.
2. The coefficient value of Transparency (X1) is 0.058. It can be interpreted that if Transparency (X1) increases then the Village Fund Management (Y) will be increased by 0.058.
3. The coefficient value of Accountability (X2) is 0.490. It can be interpreted that if Accountability (X2) increases then the Village Fund Management (Y) will be increased by 0.490.

Coefficient of Correlation (R) and Coefficient of Determination (R2)
Table 5. Coefficient of Correlation (R) and Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.767[a]	.589	.571	2.17376

Predictors: (Constant), Transparency, Accountability
Source: Data Processed

The Coefficient of Correlation (R) has a value of 0.767, indicating a strong relationship between the independent and dependent variables. This finding suggests that as the independent variable increases or decreases, the dependent variable changes in a predictable manner. Therefore, the results of this research demonstrate that the two variables are closely related. Furthermore, the Coefficient of Determination (R2) has a value of 0.589 or 58.9%, indicating that the independent variable only accounts for 52.5% of the total variation observed in the dependent variable and the remaining can be attributed to external factors or variables that are not explicitly discussed or explained in this research. These external factors may include unmeasured variables that could potentially influence the relationship between the independent and dependent variables.

Hypothesis Test
T-Test (Partial)
T-test is being used to find out the partial influence of each independent variable on the dependent variable. This test is done by comparing t_{count} and t_{table} at the level of significance 95% ($\alpha = 0.05$). The criteria of this test is if $t_{count} \geq t_{table}$ (0.05) then H_a is accepted, otherwise if $t_{coun} < t_{table}$ (0.05) then H_a is rejected.

Table 5. T-Test Result

Model		T	Sig.
1	(Constant)	1.345	.005
	Transparency	4.480	.012
	Accountability	2.382	.013

Dependent Variable: Village Fund Management
Source: Data Processed

The interpretation is as follows:

- The significance value of Transparency is 0.012 less than 0.05, therefore, Transparency affects Village Fund Management or H1 is accepted.
- The significance value of Accountability is 0.013 less than 0.05, therefore, Accountability affects Village Fund Management or H2 is accepted.

F-Test (Simultaneous)

F-test is done by comparing the F_{count} with F_{table}. If $F_{count} > F_{table}$ as confidence level of 95% ($\alpha = 0.05$), it means that the independent variables significantly affect the dependent variable. However if $F_{count} < F_{table}$ as confidence level of 95% ($\alpha = 0.05$), it means that the independent variables significantly does not affect the dependent variable.

Table 5. F-Test Result

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	615.838	4	153.959	32.582	0,001
	Residual	429.996	91	4.725		
	Total	1045.833	95			

Dependent Variable: Village Fund Management
Predictors: (Constant), Transparency, Accountability
Source: Data Processed

The table shows the significance value is 0.001 less than 0.05. It can be concluded that Transparency (X1), and Accountability (X2), affect Village Fund Management (Y) simultaneously. Thus, H3 is accepted.

Discussion

Based on the results of tests conducted using factual techniques, it tends to be seen that each autonomous variable, especially honesty and responsibility, influences city financial administration, and the fractional experiment of honesty and responsibility influences financial administration in Kanonang Desa, Minahasa Regency. The clarification of each impact factor is as follows:

The Effect of Transparency on Village Fund Management

Based on the information generated from the review, attempts were made to use various recurrence direct checks, regarding Transparency (X1) Village Financial Management (Y) Kanonang Village Government, The result of this study is Transparency affects the Village Fund Management. In this case, people are aware that the Village Fund Management in Kanonang Village is Transparent to the people and that the people accept the way the fund of the village is manage. This statement was supported by Tanjung (2008) that transparency is to provide open and honest financial information to the community based on the consideration that the public has the right to openly and comprehensively acknowledge the government's responsibility in managing the resources entrusted to it and its compliance with laws and regulations.

The Effect of Accountability on Village Fund Management

Based on the information obtained from this review, attempts were made to use various direct recurrence checks regarding Accountability (X2) for Village Financial Management (Y) for the Government of Kanonang Village, Minahasa. This study result is that Accountability affects the Village Fund Management. In this case, the accountability directly affect the going of village fund management in the village, and the people of Kanonang Village is quite happy and in agreement for the government way of using the fund in the Village way of managing the fund. To the people the ongoing of fund in the village is quite accountable and fine for the possible future. This statement was supported by Nordiawan and Hertianti (2010) that accountability is the responsible for the management of resources and the implementation of policies entrusted to reporting entities in achieving goals that have been set periodically and accountability is a form of obligation of a person (leader / official) to ensure that the duties and obligations undertaken have been carried out in accordance with applicable regulations (Sujarweni, 2015:28).

CONCLUSION AND RECOMMENDATION

Conclusion

Given the data found in this thesis, the result are:

1. Transparency affects the Village Fund Management of the Kanonang Village Government, Minahasa.
2. Accountability affects the Village Fund Management of the Kanonang Village Government, Minahasa.
3. Transparency and Accountability affects the Village Fund Management of the Kanonang Village Government, Minahasa.

Recommendation

Based on the results of the exploration described and the past research, certain ideas that can be used as information, including:

1. Transparency carried out by the Kanonang Village Government requires arrangements between government representatives and development needs in setting up an administrative system that ensures the smooth running of village finances.
2. Accountability in the government of Kanonang Village which must be improved and increased certainty of legal responsibility for village financial responsibility.
3. Things that must be addressed in Village Fund Management in Kanonang Village Government, Minahasa, is that it can be improve by a complemented perfect organization of village financial management.
4. The results of this study can be used as correlations and reference materials for research, as well as material for consideration for further development of examinations with different factors as independent factors to determine factors that can strengthen and affect or weaken the dependent variable.

REFERENCES

Tanjung, A. H. (2008). *Regional Government Accounting*. Issue 3. Bandung: Alfabeta.

Ghozali, I. (2018). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.

Halim, A. (2012). *Akuntansi Sektor Publik Akuntansi Keuangan Daerah*. Jakart: Salemba Empat

Ladewei, Y., Supriadi, T., Sjam, J. M. E., Welly., Agista., & Subowo, H. (2020). The Effect Of Accountability And Transparency Of Village Fund Management. The International Journal of Accounting and Business Society, 28(2), 45–64. Available at: https://ijabs.ub.ac.id/index.php/ijabs/article/view/447. Retrieved on: August 23, 2023

Lemeshow, S., Hosmer Jr., D.W., Klar, J., & Lwanga, S.K. (1990). *Adequacy of Sample Size in Health Studies*. Chichester: John Wiley & Sons Ltd

Mardiasmo. (2002). *Otonomi & Manajemen Keuangan Daerah*. Yogyakarta: Andi

Nordiawan, D., & Hertianti, A. (2010). *Akuntansi Sektor Publik*. Edisi 2. Jakarta: Salemba Empat

Sujarweni V. W. (2015). *Manajemen Keuangan Desa*. Yogyakarta : Pustaka Baru Press.

Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.

Suwito, S., & Jannang, A. R. (2022). Village Financial Transparency and Accountability (Empirical Study in Disadvantaged Villages in West Halmahera Regency). *International Journal of Environmental, Sustainability, and Social Sciences*, Vol. 3, No. 1. Available at: https://journalkeberlanjutan.com/index.php/ijesss/article/view/128. Retrieved on: August 23, 2023

Ultafiah, W. (2017). Pengaruh Akuntabilitas, Transparansi, dan Patisipasi Terhadap Pengelolaan Dana Desa untuk Mewujudkan Good Governance Pada Desa di Kecamatan Merapi Barat Kabupaten Lahat. Skripsi. Universitas Muhammadiyah Palembang. Available at: http://repository.um-palembang.ac.id/id/eprint/443/. Retrieved on: August 23, 2023

Windyastuti, W., Fitriyani, L. Y., Marita, M., & Afifah, M. N. (2020). Accountability and Transparency in Managing Village Funds in Ngawen, Blora, Central Java. Proceeding UII-ICABE, 1(1), 177–184. Available at: https://journal.uii.ac.id/icabe/article/view/14705. Retrieved on: August 23, 2023