

ISBN 978-979-587-937-4



BOOK OF PROCEEDINGS

6th SEABC 2020

**Sriwijaya Economics, Accounting, and Business Conference
International Seminar and Conference**

**“VUCA 2.0 :
HOW TO SURVIVE THE UNSTEADY WORLD?”**

**November 18th-19th, 2020
Faculty of Economics, Universitas Sriwijaya
Palembang, Indonesia**



6th Sriwijaya Economics, Accounting, and Business Conference (SEABC) 2020

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FOREWORD



Assalammualaikum Wr. Wb

I am delighted to welcome you to the 6th Sriwijaya, Economics, Accounting and Business Conference (SEABC). SEABC is scholarly activity consists of international seminar and conference that is expected to give contribution and identify national economic policy, especially in facing ASEAN economic community. In 2020, SEABC is running its sixth year and taking a theme of “VUCA 2.0 : How to Survive Unsteady World ?”.

The Economics Faculty of Universitas Sriwijaya have organized this important seminar and conference. This year is special. All of us can't predict this before, the pandemi of Covid – 19. That thing makes all seminar and confence activity do by online. The 6th SEABC conference papers were peer reviewed for technical and editorial content by a dedicated committee of referees. We accept nearly 90 papers for oral presentation from 10 countries. These papers were presented in 2 days, 4 sessions each day.

Finally, I would like to thank for all the presenters that are willing to present their ideas and make this conference possible. We hope this proceeding book can give contributes to research and technology development .

Wassalammualaikum Wr. Wb

Agung Putra Raneo, S.E., M.Si
Chairman 6th SEABC
Universitas Sriwijaya



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THE EFFECT OF ACCOUNTABILITY, DISLOSURE, AND REPORTING ON THE USE OF VILLAGE FUND FINANCES ON COMMUNITY WELFARE

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Abstract

This article aims to determine the effect of accountability, disclosure and reporting of the use of village funds on community welfare. The object is Manggar Raya Village, Tanjung Lago District, Banyuasin Regency. This type of research is explanatory research. The sampling method was purposive sampling with the provisions of the Manggar Raya community who had lived for 5 years with a minimum education level of high school and had a relationship with village officials. The sample used in this study were 50 respondents. To test the respondents with a questionnaire, the validity and reliability tests were carried out. After the test, the normality test and hypothesis test were continued. The results of this study found that the accountability and reporting of the use of village funds had a significant effect on community welfare. Meanwhile, the disclosure of the use of village funds has no significant effect on community welfare.

Keywords: *Accountability, Disclosure, Village Fund (VF) Reporting and Community Welfare*

1. INTRODUCTION

Public Sector Accounting is the same as Government Accounting, which represents the financial position of transactions carried out by public / central / village government entities. With the existence of public sector accounting, it will provide information about the financial position, cash flow performance of the entity for interested users to be able to make decisions on the use of resource allocation used by an entity to achieve its objectives.

Government / village financial reports are presented by government and village. The form of government / village financial reports is different from conventional financial reports. This is clearly stated in Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP). In terms of the objective of conventional financial reports, the objective is to make a profit, while the objective of government / village financial reports is not to make a profit but to provide services to the community.

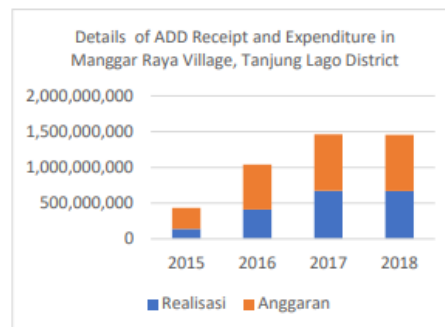
The village as the smallest unit in government participates in the preparation of village financial reports as a form of accountability and transparency in the use of village funds. Village funds are funds allocated by the district government for villages that are sourced from a portion of the central and regional financial balancing funds received by the district. The purpose of providing village funds is as financial assistance in financing village development programs, both physical and non-physical. Village financial management, from planning to budget realization, must involve community leaders and village officials.

The issue obtained from tracing data from ICW (Indonesian Corruption Watch) shows that from 2015-2017 there were 900 village heads who had legal problems due to misuse of village funds. The village head in Dukuhmojo Village carried out a fictional project to build a retaining wall for Rp. 257.8 million. There are other fictional projects in terms of assistance for community social activities. Both projects were not implemented but there are accountability reports. From this it can be said that many village officials do not yet understand the village fund financial reporting system in accordance with Regulation of the Minister of Forestry Regulation Number 19 of 2017 concerning Priority for the Use of Village Funds.



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Manggar Raya Village is one of the villages in South Sumatra that received a Village Fund budget of IDR 786,872,991 more than the 2018 State Budget (APBN). Manggar Raya Village is a village located in South Sumatra, Indonesia. The distance traveled from the capital city of Palembang to the village of Manggar Raya is \pm 65 km and has an area of 3,958 km² with a population of 2,567 people. The amount of village funds received by the Manggar Raya Village Government in 2015 was Rp. 295,670,000 compared to the allocation of village funds received in 2016 of Rp. 632,500,785 experienced a significant increase.



Source: Manggar Raya Village

The allocation of village funds, which is now being rolled out annually to all villages in Indonesia, must be accounted for and disclosed. Reporting and disclosing village fund finances is an important dimension in the use of finance, including its allocation funds. Reporting and disclosing these financial statements is very important because the amount of village funds for each village receives funding of IDR 1 billion per year. Villages that have received large village funds are required to manage village fund allocations independently.

Community participation has become the key to village development and is also one of the characteristics of good government administration. The participation of all community members or representatives to participate in making decisions in the development planning and management process, including carrying out activity plans to be implemented, the benefits to be obtained, and implementing and evaluating the results of their implementation. Optimal community participation in planning will result in a strong sense of ownership among the community of existing development results.

Unaccountable financial management of village funds has an impact on the welfare of the community. Because financial statements can reflect the achievement of goals through the management of an organization's resources. To achieve village financial governance, there must be transparency / openness in the management and implementation of government to achieve the stated objectives through measurable accountability media.

In connection with the village fund policy that is routinely rolled out by the government every year, it has a very positive impact in terms of encouraging village development which aims to reduce poverty and unemployment. Village funds that have been transferred to village accounts every year are prioritized for village development so that they can improve the welfare of rural communities, through meeting basic needs, building village facilities and infrastructure, developing local economic potential and utilizing natural and environmental resources in a sustainable manner.



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Disclosure and reporting of village funds is the last stage in making village government financial reports. Disclosure and reporting media in the form of realization reports and accountability reports for the realization / implementation of APBDesa which must be informed in writing to the village community using media that is easily accessible to the village community such as Village Information boards, official websites of district or village governments. The essence of disclosure and reporting in terms of village financial management can be accounted for from various legal, administrative and moral aspects.

Therefore, various interesting issues arise to be raised in more depth with regard to accountability, disclosure and reporting of the use of village funds on village welfare, so that we can find out whether the use of village funds is going well according to the Banyuasin Regency Regent Regulation Number 4 of 2017 concerning Management Guidelines Village Finance in Banyuasin Regency.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

LITERATURE REVIEW

Agency theory

The main principle of this theory is in the form of a working relationship between the party giving the authority (principal) and the party receiving the authority (agency) in the form of a cooperation contract, which is commonly called the "nexus of contract". Delegation of authority occurs when a person or group of people (principal) chooses another person or group (agent) to act in the interests of the principal (Lupia and McCubbins, 2000).

The influence of agency theory is in the accountability of village fund management, the party entrusted with implementing village fund program activities is village government officials. Law No. 6 of 2014 stated that the management of village funds involves community participation. Village officials must be able to be accountable for the management of village funds in a comprehensive and transparent manner. The competence of village government officials and the leadership of the village head will determine the success of implementing physical and non-physical development of the village.

Public welfare

Community welfare is a condition for the fulfillment of material, spiritual and social needs such as the need for food, drink, adequate housing, education and health costs that are guaranteed and of a national standard so that they can live properly and be able to develop themselves so that they carry out their social functions.

Accountability for the Use of Village Funds

Accountability in government administration is defined as the government's obligation to be accountable for the management and implementation of government to achieve the stated goals through accountability media that is measurable both in terms of quality and quantity (Sabarno, 2007). Accountability accountability media is not limited to accountability reports, but also includes aspects of the ease with which the mandate provides information, both directly and indirectly orally or in writing, so that accountability can grow in an environment that prioritizes openness as a basis for accountability (Sulistiyani, 2011) .

Disclosure of the Use of Village Funds

Wolk, Tearney, and Dold (2001) in Suwardjono (2014) interpret the definition of disclosure as follows: Broadly interpreted, disclosure is concerned with information in both the financial statements and supplementary communications including footnotes, post statement events, management's discussion and analysis of operations for the forthcoming year, financial and operating forecasts, and additional financial statements covering segmental disclosure and extensions beyond historical cost. It can be concluded that the definition of disclosure is the delivery (release) of information in financial



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statements, including financial position statements, profit / loss statements, cash flow statements, owner's equity reports, and notes to financial statements.

Report on the Use of Village Funds

The meaning of the context of "reporting" is an accounting system structured in such a way that the collection and reporting of costs and revenues is carried out in accordance with the responsibility center in the organization with the aim that the person or group of people responsible for deviating budgeted costs and revenues can be appointed (Mulyadi, 2004: 218).

HYPOTHESIS DEVELOPMENT

a) The Effect of Accountability on the Use of Village Funds on Community Welfare

Hadi (2016) states that community welfare is closely related to transparency of village fund financial management. Where transparency is a measure of the principle of openness which certainly can make the community, especially the village community, to obtain and know the broadest possible description of access to information regarding regional / village finances. This is supported by Mahmudi's research (2015) which states that transparency is one of the fundamental aspects for the realization of good governance.

The openness of the Village Head in submitting the accountability report for the realization of the Village Budget to the village community will get innovative ideas for village development from the community. If this is done properly, it will have a positive effect on the welfare of the village community. Automatically, the accountability system will increase public trust in the village government. From the above statement it can be formulated as a hypothesis:

Ha1: there is an effect of accountability for the use of village funds on the welfare of the community in Manggar Raya Village, Banyuasin Regency.

b) The Effect of Disclosure of the Use of Village Funds on Community Welfare

Disclosure of the report on the realization of the Village Fund in writing by the Village Head to the Regent / Mayor. In good governance, disclosure is not only conveyed to the government, but also must be conveyed to the public.

The disclosure of the report on the realization of the Village Fund greatly affects the welfare of the community. With the disclosure of the report on the realization of village funds, the community will provide input and proposals for village development or improvement of the village economy, the impact will improve community welfare.

Hermana and Robby (2013) state that transparency of financial information using internet media will increase public confidence in an entity, namely local government. From the above statement it can be formulated as a hypothesis:

Ha2: there is an effect of disclosing the use of village funds on the welfare of the community in Manggar Raya Village, Banyuasin Regency.

c) The Effect of Reporting the Use of Village Funds on Community Welfare

Financial reporting accountability tools are described in financial reporting from budget unit employees to the head of the budget department. A correct system of accountability for use is needed in order to monitor and control the posts for receiving and spending village funds.

Accountability reporting media is not limited to accountability reports, but also includes aspects of the ease with which the mandate can obtain information, either directly or indirectly orally or in writing, so that accountability can grow in an environment that prioritizes openness as the basis of accountability (Sulistiyani, 2011: 71).



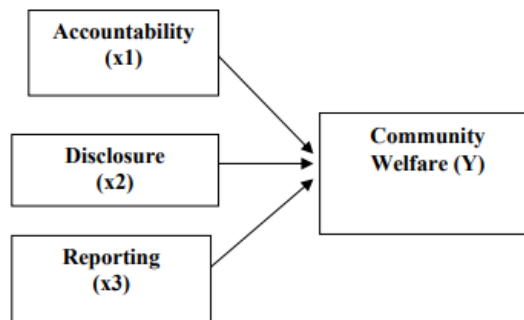
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Outsiders of financial statement information are the general public, shareholders, creditors, and government officials. In general, disclosure is the final step in the accounting process, namely presentation in the form of a full set of financial statements.

From the above statement it can be formulated as a hypothesis:

Ha3: there is an effect of reporting the use of village funds on the welfare of the community in Manggar Raya Village, Banyuasin Regency.

The presentation of the theoretical framework is as follows:



3. RESEARCH METHODOLOGY

Population and Sample

The population in this study were the people in Manggar Raya Village. The sample of this research is 50 community members in Manggar Raya Village.

Research Approach

The approach used by explanatory research is to test the hypothesis under study in order to explain the effect of the independent variables (accountability, disclosure, and reporting) on the dependent variable (public welfare) either partially or simultaneously in the hypothesis.

Types and Sources of Data

This study uses primary data with the help of a questionnaire. For the sample using purposive sampling technique, provided that:

1. Minimum high school education
2. Know the village environment in Manggar Raya Village, Banyuasin Regency
3. Manggar Raya villagers who have lived for at least 5 years
4. Has a relationship with Manggar Raya village officials

4. RESULTS AND DISCUSSIONS

This study uses data analysis methods are descriptive statistics, normality test and hypothesis testing.

Table 2: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std.Deviation
Accountability VF	50	44.00	50.00	47.3000	1.90863
Disclosure VF	50	12.00	15.00	14.1000	1.18235
Reporting VF	50	10.00	15.00	13.7000	1.61940
Community Welfare	50	18.00	25.00	23.0600	1.77752
Valid N (listwise)	50				

Source: Processed 2020



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Table 3: Validity Test

No.	Variable	Pearson Correlation	r-table	Sig.	Info.
1	Accountability VF				
	Question 1.1	0,299	0,279	0,03	Valid
	Question 1.2	0,538	0,279	0,00	Valid
	Question 1.3	0,284	0,279	0,04	Valid
	Question 1.4	0,379	0,279	0,07	Valid
	Question 1.5	0,519	0,279	0,00	Valid
	Question 1.6	0,280	0,279	0,04	Valid
	Question 1.7	0,284	0,279	0,04	Valid
	Question 1.8	0,563	0,279	0,00	Valid
	Question 1.9	0,450	0,279	0,01	Valid
Question 1.10	0,606	0,279	0,00	Valid	
2	Disclosure VF				
	Question 2.1	0,802	0,279	0,00	Valid
	Question 2.2	0,929	0,279	0,00	Valid
3	Reporting VF				
	Question 2.3	0,828	0,279	0,00	Valid
	Question 3.1	0,877	0,279	0,00	Valid
4	Community Welfare				
	Question 3.2	0,799	0,279	0,00	Valid
	Question 3.3	0,818	0,279	0,00	Valid
	Question 4.1	0,667	0,279	0,00	Valid
	Question 4.2	0,430	0,279	0,02	Valid
	Question 4.3	0,830	0,279	0,00	Valid
	Question 4.4	0,559	0,279	0,00	Valid
	Question 4.5	0,665	0,279	0,00	Valid

Source: Processed 2020

From the above results, for each question in the independent and dependent variables, the r-count value is greater than the r-table, it can be concluded that the data is valid.

Table 4: Reliable Test

Variable	Cronbach's Alpha	Info.
Accountability VF	0,676	Reliable
Disclosure VF	0,797	Reliable
Reporting VF	0,740	Reliable
Community Welfare	0,620	Reliable

Source: Processed 2020

From the results above, for the Cronbach's Alpha value greater than 0.6, it can be concluded that the data is reliable.

Table 5: Normality Test

Information	Unstandardize residual
Asymp.Sig. (2-tailed)	0,200

Source: Processed 2020

From the results above for the Asymp.Sig. (2-tailed) is greater than 0.05, it can be concluded that the data is normal.



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Table 6: Hypothesis Test (t)

Variable	t- count	t- table	Sig	Information
Accountability VF	2,756	2,006	0,008	Significance
Disclosure VF	1,564	2,006	0,125	not significant
Reporting VF	2,010	2,006	0,040	Significance

Source: Processed 2020

The results of the regression equation show that the t-test results for the accountability variable for the use of village funds are known to be t-count (2.756) > t-table (2.006) or it can be seen from the significance value of 0.008 < $\alpha = 0.05$. This means that H1 is accepted, so it can be said that the accountability for the use of village funds has a significant effect on the welfare of the community.

Next, the variable for disclosing the use of village funds is known to be t-count (1.564) < t-table (2.006) or it can be seen from the significance value of 0.125 > $\alpha = 0.05$. This means that H1 is rejected, so it can be said that the disclosure of the use of village funds has no significant effect on community welfare.

The variable for reporting the use of village funds is known to be t-count (2.010) > t-table (2.006) or it can be seen from the significance value of 0.040 < $\alpha = 0.05$. This means that H1 is accepted so that it can be said that accountability for the use of village funds has a significant effect on community welfare.

The Effect of Accountability, Disclosure and Reporting on the Use of Village Funds on Community Welfare

Of the four models carried out to estimate the variables of community welfare (Y), accountability (X1), disclosure (X2) and reporting (X3), the results obtained by accountability and reporting of the use of village funds have a significant effect on community welfare. It can be said that these results are not in line with research by Suci and Sugeng (2015) and Lina and Mawar (2015). The parameters for accountability and reporting of the use of village funds lie with the Village Head and the Regent. The village head is tasked with submitting an accountability report on the realization of the implementation in the form of income, expenditure and financing to the Regent at the end of each fiscal year. The Regent is in charge of receiving the accountability report for the realization of the implementation through evaluation and filing. A good accountability report can be submitted publicly via the internet or written media which can be seen by the public.

Meanwhile, the disclosure of the use of village funds has no significant effect on community welfare. It can be said that these results are in line with research by Hermana and Robby (2013). In fact, the measurement of full disclosure is the hope for the public in yearning for a transparent and accountable government. This disclosure is very useful in building a harmonious relationship between the government and the village community.

5. CONCLUSION

Based on the results of research and discussion regarding the influence of accountability, disclosure and accountability for the use of village funds on the welfare of the community in Manggar Raya Village, Tanjung Lago District, Banyuasin Regency, the following conclusions can be drawn:

1) The variables of accountability and accountability for the use of village funds have an effect on the welfare of the community in Manggar Raya Village, Tanjung Lago District, Banyuasin Regency. Meanwhile, the disclosure of the use of village funds has no effect on the welfare of the community in Manggar Raya Village, Tanjung Lago District, Banyuasin Regency. This means that the higher the disclosure of the use of village funds, the lower the welfare of the community.



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2) The use of village funds is very beneficial for the rural economy. To use village funds, it requires financial management in an accountable manner, disclosure and accountability that must be optimal. If accountability, disclosure and accountability are carried out correctly, the welfare rate of the community will increase, the unemployment rate will be low, the wheels of the rural economy will rotate in the village, and rural development will be better.

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