

Accountability and Transparency of APBDes Management in Batu Putih Village**Lilis Wahyu Ningsih¹⁾, Iskandar Sam²⁾, Ratih Kusumastuti³⁾**^{1,2,3)}Accounting Study Program, Faculty of Economics and Business, University of Jambi

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Email : nliliswahyu@gmail.com , iskandar_sam@unja.ac.id , ratihkusumastusi@unja.ac.id**Abstract**

This study aims to analyze accountability and transparency in the management of the Village Revenue and Expenditure Budget (APBDes) in Batu Putih Village, Pelawan District, Sarolangun Regency. The method used is a qualitative descriptive approach with data collection techniques through interviews, observations, and documentation. The results of the study indicate that the management of the APBDes has been carried out according to the stages set out in the regulations, namely planning, implementation, recording, reporting, and accountability. Accountability is reflected in the obligation of the village government to prepare financial reports in a timely manner. Meanwhile, transparency can be seen from efforts to convey information to the public, although it is still limited to certain media and has not reached all levels of society. Community participation in the planning process also still needs to be improved. In conclusion, village financial management is quite good, but it needs to be improved in terms of public involvement and openness of information to realize a transparent and responsible village government.

Keywords: *Accountability, Transparency, Village Budget, Village Government, Village Financial Management.*

INTRODUCTION

In general, rural areas are the main places where people live and run businesses (Rusyan, 2022). Batu Putih Village, located in Pelawan District, Sarolangun Regency, is one of the villages that received a fairly large allocation of Village Funds. In the 2024 budget year, Batu Putih Village received a Village Fund ceiling of IDR 652,668,000, placing it as the sixth largest recipient of Village Funds in Pelawan District. Even if the total value of Batu Putih Village Fund allocation trend has increased over the past three years, it still stands at Rp. 652,668,000 throughout the last two years.

Table 1. Village Funds (DD) of Batu Putih Village for the Last 4 years

Year	Basic Allocation(Rp)	Village Fund Ceiling(Rp)
2021	15.100.671	530.219.000
2022	16.572.081	691.984.000
2023	15.893.590	652.668.000
2024	15.893.590	652.668.000

(Source: Revenue and Expenditure Budget Banner at Batu Putih Village Office)

The integrity of village governance is significantly impacted by the transparent and accountable administration of the Village Revenue and Expenditure Budget (APBDes). This is consistent with the Minister of Home Affairs' Regulation Number 20 of 2018, which highlights the village government's responsibility to arrange financial management in a transparent, accountable, and orderly manner (Kurniasari et al., 2024). Nonetheless, a number of instances of Village Funds being misused in Sarolangun Regency show that the oversight mechanism is still

lacking (Bawono, 2019). Thus, the purpose of this study is to examine how much accountability and transparency are used in Batu Putih Village's APBDes management.

In addition to offering references and insights on the significance of accountability and transparency in the management of the Village Revenue and Expenditure Budget (APBDes), this research is anticipated to contribute to the realization of strong village financial governance (Mardiasmo, 2023). The Batu Putih Village Government and other stakeholders can use the study's recommendations to increase accountability and transparency in the management of the APBDes, which will help to rebuild public trust and promote active participation in village development. This study differs from earlier studies in that it focuses on the local context, specifically Batu Putih Village, and will investigate the degree to which accountability and transparency are implemented in the village's APBDes management. Additionally, it will look at how public perception and public information delivery mechanisms contribute to sound village financial governance (Ikhsanto & Rahmawati, 2024).

RESEARCH METHODS

This study uses a quantitative approach with an associative descriptive method, aiming to determine the effect of accountability (X1) and transparency (X2) on the management of the Village Revenue and Expenditure Budget (APBDes) (Y). The type of data used is primary data obtained through the distribution of questionnaires using a Likert scale of 1–5. The sample was selected using a purposive sampling technique to 30 respondents consisting of village officials, BPD members, and community leaders. To ensure the quality of the instrument, a validity test was carried out by comparing the calculated r value with the r table, and a reliability test using the Cronbach's Alpha coefficient. The instrument is said to be reliable if the α value is > 0.7 (Ghozali, 2018). The accountability variable is measured based on indicators of budget efficiency, reporting accuracy, and community involvement, while transparency is measured through information openness, public access to the budget, and reporting of activities of Permendagri No. 20 of 2018.

Data analysis was conducted using SPSS software version 30, through several stages: descriptive statistical tests, classical assumption tests (normality, multicollinearity, and heteroscedasticity tests), and multiple linear regression analysis. The multiple linear regression model used in this study is formulated as follows :

$$Y : a + b_1x_1 + b_2x_2 \text{ te.....}^1$$

Partial tests (t-test) and simultaneous tests (F-test) are used to test hypotheses. The F-test determines the simultaneous effect of variables X1 and X2 on Y, whereas the t-test determines the influence of each independent variable on the dependent variable separately. Furthermore, to determine the extent to which the independent variable explains the dependent variable, the coefficient of determination (R^2) is employed (Sugiyono, 2017).

RESULTS AND DISCUSSION

Community members and village officials were given questionnaires as part of a study on accountability and transparency in the management of (APBDes) in Batu Putih Village. Thirty respondents who were selected as study samples successfully completed the questionnaire, which contained of thirty items in total. Using SPSS software and the methods suggested by Ghozali (2021) , data analysis was performed based on the outcomes of multiple linear regression. The format of the results of research and discussion is not separated, considering the number of pages available for the author is limited.

Reliability Test

Table 2. reliability test results for each variable

Variables	Alpha Coefficient	Information
Accountability	0,928	Reliable
Transparency	0,869	Reliable
Village Budget Management	0,880	Reliable

(Source : Output IBM SPSS 30,2025)

The results of the reliability test show a Cronbach's Alpha value > 0.7 for all variables, so the questionnaire is reliable and consistent in measuring the variable construct.

Descriptive Statistic

Table 3. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Accountability	30	42.00	60.00	52.6000	5.29541
Transparency	30	34.00	45.00	40.4667	3.43143
Village Budget Management	30	34.00	45.00	39.7333	3.68532
Accountability	30				

(Source : Output IBM SPSS 30,2025)

Presenting the average, minimum, maximum, and standard deviation values of each variable, shows that the data distribution is quite good and the response is relatively high.

Normality Test

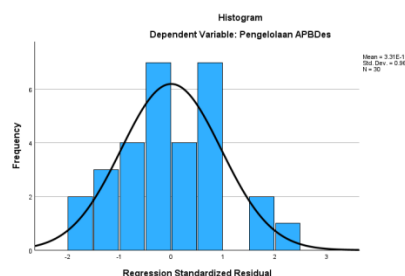


Figure 1. Result f the Histogram Graph Nrmality Test

(Source : Output IBM SPSS 30,2025)

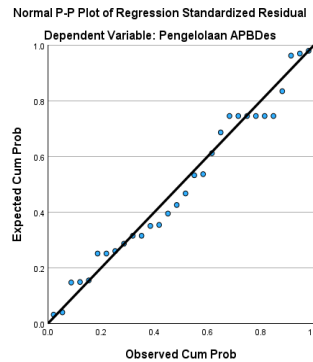


Figure 2. Result of the P-Plot Normality Test
(Source : Output IBM SPSS 30,2025)

Figure 1. (Histogram) and Figure 2. (P-P Plot) show that the data is normally distributed, indicated by the shape of the curve and the points that follow the diagonal line.

Table 4. Results of the Kolmogorov-Smirnov Test for Normality

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		30	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	2.50862964	
Most Extreme Differences	Absolute	.114	
	Positive	.114	
	Negative	-.086	
Test Statistic		.114	
Asymp. Sig. (2-tailed) ^c		.200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	.390	
	99% Confidence Interval	Lower Bound	.378
		Upper Bound	.403

(Source : Output IBM SPSS 30,2025)

The results of the Kolmogorov–Smirnov normality test showed a significance value > 0.05, so the data was normally distributed.

Multicollinearity

Table 5. Multicollinearity Test Results

Variable	Conllinearity Statistics		Information
	Tolerance	VIF	
Accountability (X1)	0,28	3,574	No Multicollinearity
Transparency (X2)	0,28	3,574	No Multicollinearity

(Source : Output IBM SPSS 30,2025)

The multicollinearity test shows a VIF value < 10 and Tolerance > 0.10, so there is no multicollinearity between variables.

Heteroscedasticity Test

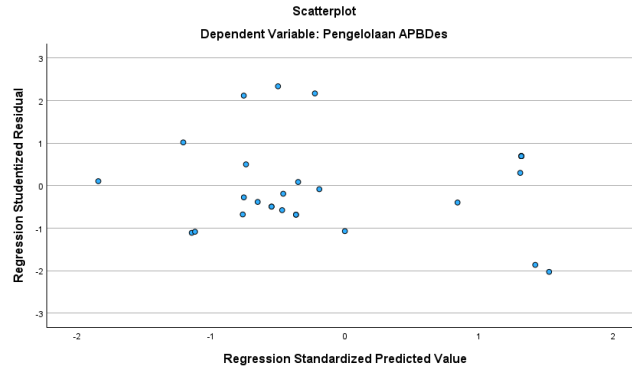


Figure 3. Results of Heteroscedasticity Test Scatterplot Graph
(Source: IBM SPSS 30.2025 output)

The points are spread randomly and do not form a particular pattern, indicating that heteroscedasticity does not occur.

Multiple Lineritas Regression Analysis

Table 6. Multiple Linear Regression Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.399	4.387		1.003	.325
	Accountability	.328	.131	.471	2.500	.019
	Transparency	.447	.202	.416	2.209	.036

a. Dependent Variable: Pengelolaan APBDes

(Source : Output IBM SPSS 30,2025)

The results of the regression model show that accountability and transparency have a positive effect on APBDes management, as indicated by the positive regression coefficient value.

Partial Effect Test (t-Test)

Table 7. Results of the Persial Test (t-Test)

Variables	Sig.<a	t count > t table	Ket.
Accountability (X1)	0,001 < 0,05	7,668 > 2,052	Significant
Transparency (X2)	0,001 < 0,05	7,431 > 2,052	Significant

(Source : Output IBM SPSS 30,2025)

Based on the results of the partial test, the significance value for the accountability (X₁) and transparency (X₂) variables is smaller than $\alpha = 0.05$, and the calculated t value is each greater than the t table. This shows that individually, both accountability and transparency have a significant influence on the management of the APBDes. Therefore, the hypotheses **H1** (Accountability has a positive effect on the management of the APBDes), **H2** (Accountability has a significant effect on the effectiveness of APBDes management), and **H3** (Transparency has a positive effect on the management of the APBDes) are declared accepted.

Simultan Test (F Test)

Table 8. Simultaneous Effect Test F (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	286.253	2	143.126	35.910	<,001 ^b
	Residual	107.614	27	3.986		
	Total	393.867	29			

(Source : Output IBM SPSS 30,2025)

The results of the simultaneous test show that the calculated F value is greater than the F table with a significance level of less than 0.05. This proves that the accountability and transparency variables simultaneously have a significant effect on the management of the APBDes. Thus, the hypothesis **H4** (Accountability and transparency simultaneously have a positive effect on the management of the APBDes) can be accepted.

Determination Coefficient Test (R Test)

Table 10. Results of the Determination Coefficient Test (R Test)

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.853 ^a	.727	.707	1.99642	

(Source : Output IBM SPSS 30,2025)

The Adjusted R² value of 0.707 indicates that 70.7% of the variation in APBDes management can be explained by the two independent variables, namely accountability and transparency. The remaining 29.3% is influenced by other factors not included in this research model. This confirms that the model built has a fairly strong explanatory power for the phenomenon studied.

CONCLUSION

Based on the research results described in CHAPTER IV, it can be concluded that Accountability and Transparency simultaneously have a positive and significant effect on the Management of Village Revenue and Expenditure Budget (APBDes) in Batu Putih Village, Pelawan District, Sarolangun Regency. This shows that the role of effective accountability and strong transparency can encourage improved management of APBDes. Partially, accountability has also been proven to have a positive and significant effect on APBDes management, which means that the application of the principle of accountability in village government can improve the quality of budget management. with transparency, the higher the level of transparency, the better the management of APBDes is also carried out. This study has several limitations, including only being conducted in one village so that the results cannot be generalized, limited to two independent variables, namely accountability and transparency, and using a quantitative approach that is unable to dig up in-depth information related to other factors that may affect APBDes management.

Therefore, it is recommended for the Batu Putih Village Government to improve accountability and transparency in APBDes management by submitting accountability reports regularly and openly to the public, and publishing information related to APBDes in an easily accessible manner. Meanwhile, for further researchers, it is recommended to conduct similar

studies in various villages so that the results are more general, add other variables such as community participation and human resource competency, and consider the use of qualitative or mixed-method methods to gain a deeper understanding.

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