Analysis of the Effect of Apparatus Competence, Organizational Commitment, Community Participation, Utilization of Information Technology and Transparency on Accountability of Village Fund Management

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ABSTRACT: The purpose of this study is to determine and analyze the effect of apparatus competency analysis, organizational commitment, community participation, use of information technology and transparency, on village fund management decisions (Village Case Study in Gempol District, Gempol Regency). The testing in this study was carried out with multiple linear regression analysis, t hypothesis test and F test. With multiple linear regression analysis in this study, $b_1 = 0.273$ results showed a positive influence between the variables of Apparatus Competence (X1) on Village Fund Management Accountability, $b2 = 0.586$ showed a positive influence between the variables of Organizational Commitment (X2) on Village Fund Management Accountability, $b3 = 0.351$ shows a positive influence between the variables Community Participation (X3) on Accountability of Village Fund Management, $b4 = 0.233$ shows a positive influence between the variables of Information Technology Utilization (X4) on Accountability of Village Fund Management, $b5 = 0.421$ shows a positive influence between the variables of Transparency Utilization (X5) on Accountability of Village Fund Management. As for partial hypothesis testing, the t test was used, obtained the calculated t value for the Apparatus Competency variable (X1) of 2.687, $t_{calculate}$ for the Organizational Commitment variable (X2) of 2.411, $t_{calculate}$ for the Community Participation variable (X3) of 2.620, $t_{calculate}$ for the Information Technology Utilization variable (X4) of 2.181, $t_{calculate}$ for the Transparency variable (X5) of 2.552, with ttable criteria of 1.998 used in the test Ini. From these results, it is known that all variables have a positive and significant effect on the Accountability of Village Fund Management, Furthermore, for the meaningfulness test of the multiple linear regression coefficient as a whole, the F test was used and obtained a $F_{calculate}$ of 8.520 with a significant level of 0.000, much smaller than 0.05 and greater than F_{table} of 2.37. And it is known that the R Square Adjuster is 0.370 or 37% which means that the Accountability of Village Fund Management is jointly influenced by Apparatus Competence, Organizational

Commitment, Community Participation, Information Technology Utilization and Transparency.

Keywords: Apparatus competence, organizational commitment, community participation, utilization of information technology and transparency

INTRODUCTION

Villages are villages and customary villages or referred to by other names, hereinafter referred to as Villages, are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, rights of origin, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Village Fund is an APBN fund intended for villages that is transferred through the District APBD and prioritized for the implementation of development and empowerment of rural communities. The Village Fund aims to improve public services in villages, alleviate poverty, advance the village economy, overcome development gaps between villages and strengthen rural communities as subjects of development. The amount of budget allocation allocated directly to villages is determined 10% of and outside the Regional Transfer fund in stages and is calculated based on the number of villages and is allocated based on population, poverty rate, area and geographical difficulty.

The implementation of the Village Fund policy is implemented starting in 2015 which has been budgeted by the government for five years (2015, 2016, 2017, 2018, 2019) every year the village fund budgeting is always increased in accordance with the management carried out by the village government.

Table 1
Village Fund Budget in Indonesia (APBN)

Year	Budget Amount	Percentage
2015	Rp. 20,8 Triliun	43%
2016	Rp. 47 Triliun	56,3%
2017	Rp. 60 triliun	33,6%
2018	Rp. 60 triliun	-
2019	Rp. 70 triliun	22,5%

Sumber : kemenkeu 2019

The Effect of Apparatus Competence on Accountability of Village Fund Management

According to Hutapea and Thoha (2008) explained that competence is the ability and willingness to perform a task and performance effectively and efficiently to achieve company goals.

This theory is in accordance with the research of Sarifudin Mada, et al

(2017) which examined the Effect of Competence of Village Fund Management Apparatus, Government Organization Commitment and Community Participation on Village Fund Management Accountability.

According to Putri Aulia's Research (2018) which examines the Influence of the Competence of Village Fund Management Officers, Village Government Organization Commitment, Information Technology Utilization and Community Participation on Village Fund Management Accountability that there is an influence between the Competence of Village Fund Management Officers on Village Fund Management Accountability.

Meanwhile, in Khaeril Wahyu's (2018) research which examines the Influence of the Competence of Village Fund Management Officers, Village Government Organization Commitment, Community Participation, and the Use of Information Technology on Village Fund Management Accountability that there is no influence between the Competence of Village Fund Management Officers on Village Fund Management Accountability. Based on the description above, a hypothesis is made:

H1: There is a significant influence between the competence of the apartment and the
Accountability of village fund management in Gempol sub-district villages.
The Effect of Organizational Commitment on Accountability of Village Fund Management

Organizational commitment is defined as a state in which an employee takes sides with a particular organization and his goals and desires to maintain membership in that organization (Robbins &; Judge, 2007).

This theory is in accordance with the research of Sarifudin Mada, et al (2017) which examined the Effect of Competence of Village Fund Management Apparatus, Government Organization Commitment and Community Participation on Village Fund Management Accountability.

According to Putri Aulia's Research (2018) which examines the Influence of the Competence of Village Fund Management Officers, Village Government Organization Commitment, Information Technology Utilization and Community Participation on Village Fund Management Accountability that there is an influence between Organizational Commitment to Village Fund Management Accountability, and in Khaeril Wahyu's (2018) research which examines the Influence of Village Fund Management Apparatus Competence, Village Government Organization Commitment, Community Participation, and Utilization of Information Technology on Village Fund Management Accountability that there is no influence between the Organization's Commitment to Village Fund Management Accountability. Based on the description above, a hypothesis is made:

H2: There is a significant influence between the organization's

commitment to

Accountability of village fund management in Gempol sub-district villages.

The Effect of Community Participation on Accountability of Village Fund Management

Participation means the participation of a person or community group in the development process both in the form of statements and in the form of activities by providing input of thoughts, energy, time, expertise, capital and / or material, and participating in utilizing and enjoying the results of development (I Nyoman Sumaryadi, 2010).

This theory is in accordance with the research of Putri Aulia (2018) which examines the Influence of the Competence of Village Fund Management Officers, Village Government Organization Commitment, Utilization of Information Technology and Community Participation on Village Fund Management Accountability

According to research by Sarifudin Mada, et al (2017) who examined the Influence of the Competence of Village Fund Management Officers, Government Organization Commitment and Community Participation on Village Fund Management Accountability.

And in Khaeril Wahyu's research (2018) which examines the Influence of the Competence of Village Fund Management Officers, Village Government Organization Commitment, Community Participation, and the Use of Information Technology on Village Fund

Management Accountability that there is an influence between Community Participation on Village Fund Management Accountability. Based on the description above, a hypothesis is made:

H3: There is a significant influence between community participation and

Accountability of village fund management in Gempol sub-district villages.

The Effect of Information Technology Utilization on Village Fund Management Accountability

Information technology is a technology used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information, namely relevant, accurate and timely information used for personal, business, and government purposes which is a strategic aspect for decision making (Wardiana W, 2002).

This theory is in accordance with the research of Putri Aulia (2018) which examines the Influence of the Competence of Village Fund Management Officers, Village Government Organization Commitment, Utilization of Information Technology and Community Participation on Village Fund Management Accountability.

According to research by Khaeril Wahyu (2018) which examines the Influence of the Competence of Village Fund Management Officers, Village Government Organization Commitment, Community Participation, and the

Utilization of Information Technology on Village Fund Management Accountability that there is an influence between the Utilization of Information Technology on Village Fund Management Accountability.

Meanwhile, in Nurkhasanah's research (2019) which examines the Effect of Apparatus Competence, Community Participation and Information Technology Utilization on Village Fund Management Accountability, there is no influence between the use of information technology on Village Fund Management Accountability. Based on the description above, a hypothesis is made :

H4: There is a significant influence of the use of information technology on accountability of village fund management in Gempol sub-district villages.

The Effect of Transparency on Accountability of Village Fund Management

Transparency is an obligation for managers to carry out the principle of openness in the decision process and delivery of information openness in conveying information also means that the information submitted must be complete, true and timely to all stakeholders, there must be no things that are kept secret, hidden, covered up or delayed disclosure (Sukrisno Agoes and I Cenik Ardana, 2009).

This theory is in accordance with the research of Henny Hendratmi et al (2017) which examined the Effect of

Transparency and Commitment to Accountability of Village Fund Management.

According to research by Matia Andriani (2018) which examines the Effect of Transparency, Accountability and Community Participation on Village Fund Management, there is an influence between Transparency on Village Fund Management Accountability. Based on the description above, a hypothesis is made:

H5: There is a significant effect of transparency on accountability of village fund management in Gempol sub-district.

The Effect of Apparatus Competence, Organizational Commitment, Community Participation, Simultaneous Utilization of Information Technology and Transparency on Accountability of Village Fund Management

From the results of research that has been conducted by previous researchers, namely Khaeril Wahyu (2018) Putri Aulia (2018) on the variables of competence of village fund management officials, organizational commitment, community participation and the use of information technology have a positive effect on the accountability of village fund management. Based on the description above, a hypothesis is made with the addition of transparency variables:

H6: There is a significant influence of Apparatus Competence, Organizational Commitment, Community Participation,

Simultaneous Utilization of Information Technology and Transparency on Accountability of Village Fund Management in Gempol Sub-District Villages

METHOD
Population and Sampling Techniques

The population of this study is all village government apparatus and members of village community empowerment institutions in Gempol District as of November 2019 totaling 247 people consisting of 130 village government officials, 117 members of village community empowerment institutions.

According to Arikunto (2012) if the population is less than 100 people, then the number of samples is taken as a whole, but if the population is greater than 100 people, then 10-15% or 20-25% of the total population can be taken. Because this study had a population of more than 100

respondents, the author took 25% of the total population in Gempol Sub-district Villages, which was 61.75 respondents then rounded up to 65 respondents.

The sample selection technique used by researchers is *purposive sampling. Purposive sampling* is a method using criteria that have been selected by researchers in selecting samples. The criteria used are inclusion criteria where criteria or standards are set before the research is conducted. The sample criteria used include:

1. Village government apparatus, who serves as Village Head, Village Secretary, Head of Planning Affairs, Head of Financial Affairs,
2. Community leader, who serves as Chairman of the Village Community Empowerment Institute (LPMD).
3. Minimum service period of 2 years.

RESULT AND DISCUSSION
Validity Test

Table 2
Summary of the Results of the Question Item Validity Analysis for the Validity Test of Each Variable

Variable	Question Point	$r_{calculate}$	r_{table}	Information
Apparatus Competence (X$_1$)	1	0,797	0,244	VALID
	2	0,788	0,244	VALID
	3	0,833	0,244	VALID
	4	0,860	0,244	VALID
Komitmen Organisasi (X$_2$)	1	0,632	0,244	VALID
	2	0,699	0,244	VALID
	3	0,580	0,244	VALID
Partisipasi Masyarakat (X$_3$)	1	0,657	0,244	VALID
	2	0,742	0,244	VALID
	3	0,776	0,244	VALID
	4	0,647	0,244	VALID
	1	0,616	0,244	VALID

Pemanfaatan Teknologi Informasi (X₄)	2	0,654	0,244	VALID
	3	0,642	0,244	VALID
	4	0,782	0,244	VALID
	5	0,710	0,244	VALID
Transparasi (X₅)	1	0,601	0,244	VALID
	2	0,589	0,244	VALID
	3	0,470	0,244	VALID
	4	0,763	0,244	VALID
Akuntabilitas Pengelolaan Dana Desa (Y)	1	0,803	0,244	VALID
	2	0,824	0,244	VALID
	3	0,600	0,244	VALID
	4	0,704	0,244	VALID
	5	0,653	0,244	VALID

Source : Primary Data processed

In the question items for the variable variables Apparatus Competency (X1), Organizational Commitment (X2), Community Participation (X3), Information Technology Utilization (X4), Transparency (X5), and Village Fund Management Accountability (Y). The test method is to compare the calculated value with the table r at a significant level of 5% degrees of freedom (n-2), for n of 65-2 = 63, so that the rtable value of 0.244 is obtained. From the table above it is concluded that all variables *are VALID.*

Reliability Test

Table 3
Summary of the Results of the Reliability Test Analysis of Each Variable

Variabel	r_{hitung}	r_{tabel}	Keterangan
Kompetensi Aparatur (X₁)	0,834	0,60	*Reliabel*
Komitmen Organisasi (X₂)	0,674	0,60	*Reliabel*
Partisipasi Masyarakat (X₃)	0,657	0,60	*Reliabel*
Pemanfaatan Teknologi Informasi (X₄)	0,714	0,60	*Reliabel*
Transparasi (X₅)	0,638	0,60	*Reliabel*
Akuntabilitas Pengelolaan Dana Desa (Y)	0,756	0,60	*Reliabel*

Source : Primary Data processed

The reliability test in this study uses the *Cronbach alpha* model to determine whether each instrument is reliable or not with a significance greater than 0.6.

Classical Assumption Test

Normality Test

The normality test aims to test whether in the regression model, related variables and independent variables both have normal distributions or not.

1. Skewness

Tabel 4
Hasil Uji Skeweness
Descriptive Statistics

	N	Skewness	
	Statistic	Statistic	Std. Error
Unstandardized Residual	65	-,177	,297
Valid N (listwise)	65		

Source : Primary Data processed

Table 32 above obtained a Skewness value of -**0.177** so that Z-Skweness values can be calculated as follows: Z-Skweness = Skweness / sqrt (6/N) = -0.177 / sqrt (6/65) = -**0.58** or values -1.96 < -**0.58** < 1.96. This means that the skew of the data is symmetrical or normally distributed.

1. Kurtosis (fishing)

Tabel 4
Hasil Uji Kurtosis
Descriptive Statistics

	N	Kurtosis	
	Statistic	Statistic	Std. Error
Unstandardized Residual	65	-,106	,586
Valid N (listwise)	65		

Source : Primary Data processed

The output of Table 33 above obtained a Kurtosis value of **-0.106** so that the Z-Kurtosis value can be calculated as follows:

Z-Kurtosis = Kurtosis/sqrt (24/N) = 1.295 /sqrt (24/65) = **-0.154** or values -1.96 < -**0.154** < 1.96. Means the tapering of the data is mesokurtic or has a normal distribution.
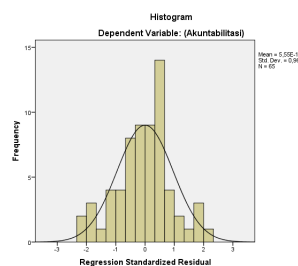
1. Graphic Analysis

Figure 1. Histogram Chart Analysis Results
Source : Primary data processed

From the figure above, it can be seen that the normal curve on the histogram above can be said that the model distributes normally, so the curve forms a bell (*bell-shaped-curva*).
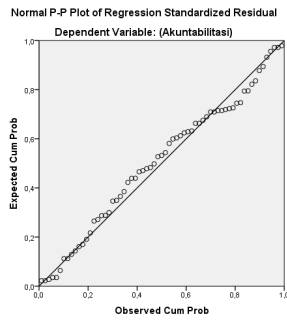
Figure 2. Results of Normal Chart Analysis P-P Plot
Source : Primary data processed

1. Uji Statisticians

Tabel 5
Hasil Uji Kolmogorov-Smirnov
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,70669756
Most Extreme Differences	Absolute	,075
	Positive	,075
	Negative	-,067
Test Statistic		,075
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
Sumber : Data primer yang diolah

From table 5 above shows a significant *asymp* value >level of significance of 5%, which is 0.200 (0.200> 0.05), so it is concluded that in the regression model the distribution of data is **normal.**

1. Multicollinearity Test

The multicollinearity test is to test whether the regression model found a correlation between independent variables .

Tabel 6
Hasil Uji Multikolinearitas

Coefficients[a]

Model	Unstandardized Coefficients	Standardized Coefficients	Collinearity Statistics

		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	-7,715	4,613			
	(Kompetensi Aparatur)	,273	,102	,286	,871	**1,148**
	(Komitmen Organisasi)	,586	,243	,255	,878	**1,139**
	(Partisipasi Masyarakat)	,351	,134	,278	,876	**1,141**
	(Pemanfaatan Teknologi Informasi)	,233	,107	,233	,865	**1,157**
	(Transparasi)	,421	,165	,268	,891	**1,122**

a. Dependent Variable: (Akuntabilitasi)
Sumber: Data primer yang diolah

From Table 6 above, it is obtained that the independent variable has a *Toleranei* value close to 1.00 and a VIF value far below 10. Thus in this model there is no problem of multicollinearity.

1. Heterokedasticity Test

This test aims to see whether in the regression model there is an inequality of variables from the residual of one observation to another. If the residual variable is fixed, it is called homoscedasticity and if it is different it is called heteroscedasticity.
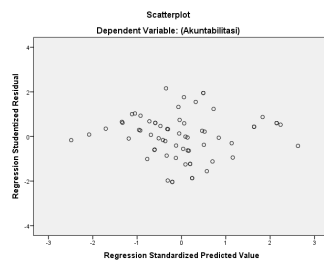

Figure 3. Scatterplot Chart
Source : Primary data processed

Dari grafik *scatterplot* terlihat bahwa titik-titik menyebar secara acak serta tersebar baik diatas maupun dibawah angka 0 pada sumbu Y.

Tabel 7
Hasil Uji Heteroskedatisitas Menggunakan *Uji Glejser*

Coefficients[a]				
		Unstandardized Coefficients		
Model		B	Std. Error	Sig.
1	(Constant)	-1,442	2,734	,600
	(Kompetensi Aparatur)	,057	,060	**,344**

(Komitmen Organisasi)	-,010	,144	**,946**
(Partisipasi Masyarakat)	-,086	,079	**,283**
(Pemanfaatan Teknologi Informasi)	,043	,063	**,496**
(Transparasi)	,153	,098	**,123**
a. Dependent Variable: abs_Res			

Source : Primary data processed

Table 36 above shows the significant level of each independent variable Apparatus Competency (X1) of 0.344, Organizational Commitment (X2) of 0.946, Community Participation (X3) of 0.283, Technology Utilization (X4) of 0.496, Transparency (X5) is 0.123 and against the dependent variable (Absolute RES_1) > 0.05 or 5%, heteroschedaticity does not occur.

1. The Automobile

The autocorrelation test aims to test whether in the linear regression model there is a correlation between confounding errors in period t with confounding errors in period t-1 (previous). If there is a correlation, then there is an autocorrelation problem. A good regression model is one that is free from autocorrelation. To test for autocorrelation or not, Durbin *Watson method* (D-W test) is used.

Tabel 8
Hasil Uji Autokorelasi Metode *Durbin Watson*
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,648[a]	,419	,370	1,778	**2,122**

a. Predictors: (Constant), (Transparasi), (Partisipasi Masyarakat), (Kompetensi Aparatur), (Komitmen Organisasi), (Pemanfaatan Teknologi Informasi)
b. Dependent Variable: (Akuntabilitasi)
Sumber : Data primer yang diolah

From Table 8 above, the results of the autocorrelation analysis of *Durbin Watson*'s calculated value of 2.122 this value will be compared with dWtabel with the number of observations (n) = 65, the number of independent variables (k) = 5 and the significance level of 0.05 obtained values dl = 1.437 and du = 1.767. Value dW 2.122; 4 – dU = 2.233 ; and 4 - dL = 2.2565. So from the calculation above, it is concluded that dWhitung is at an interval of 1.767<2.122 < 2.233 (dU<dW< 4-dU. So it can be concluded that Ho accepts and no Autocorrelation occurs, thus the autocorrelation assumption is fulfilled. This can be seen in the picture as follows:

1. Linearity Test

This test is usually used as a prerequisite in correlation analysis or linear regression. Testing on SPSS using *Test for Linearity* with a significance level of 0.05. And variables are said to have a linear relationship when the significance (*Linearity*) is less than 0.05.

Tabel 9
Hasil Analisis Uji Linearitas

Variabel	*Linearity*	Signifikansi	Keterangan
Kompetensi Aparatur (X_1)	**0,025**	0,05	*Liniear*
Komitmen Organisasi (X_2)	**0,015**	0,05	*Liniear*
Partisipasi Masyarakat (X_3)	**0,000**	0,05	*Liniear*
Pemanfaatan Teknologi (X_4)	**0,059**	0,05	*Liniear*
Transparasi (X_5)	**0,003**	0,05	*Liniear*

Source : Primary data processed

1. Double Linear Regression Analysis

Based on calculations using *SPSS version 23.0,* the results of multiple linear regression analysis were obtained as follows:

Tabel 10
Hasil Analisis Regresi Linier Berganda
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-7,715	4,613	
	(Kompetensi Aparatur)	**,273**	,102	,286
	(Komitmen Organisasi)	**,586**	,243	,255
	(Partisipasi Masyarakat)	**,351**	,134	,278
	(Pemanfaatan Teknologi Informasi)	**,233**	,107	,233
	(Transparasi)	**,421**	,165	,268

a. Dependent Variable: (Akuntabilitasi)

Source : Primary data processed

So that it can be concluded from the multiple linear regression equation above, it can be seen that the Accountability of Village Fund Management (Y) in Gempol Sub-District Village is positively and significantly influenced by the variables Apparatus Competence, Organizational Commitment, Community Participation, Information Technology Utilization, Transparency.

1. Hypothesis Testing

1. Partial Significance Test (t Test)

The t test basically shows how far the influence of individual independent variables in explaining the variation of independent variables, namely Apparatus Competence (X1), Organizational Commitment *(X2)*, Community Participation (X3), Information Technology Utilization (X4), Transparency (X5) on the variable bound to Accountability (Y) partially. This test is to answer the first hypothesis (H_1), second (H_2), third (H_3), fourth (H_4), fifth (H_5), The formula used is

$$t = \frac{b}{S_b}$$

Tabel 11

Hasil Uji Signifikasi Parsial (Uji t)

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-7,715	4,613		-1,672	,100
(Kompetensi Aparatur)	,273	,102	,286	**2,687**	,009
(Komitmen Organisasi)	,586	,243	,255	**2,411**	,019
(Partisipasi Masyarakat)	,351	,134	,278	**2,620**	,011
(Pemanfaatan Teknologi Informasi)	,233	,107	,233	**2,181**	,033
(Transparasi)	,421	,165	,268	**2,552**	,013

a. Dependent Variable: (Akuntabilitasi)

Source : Primary data processed

From the table above, the calculation through the *SPSS program version 23.0* obtained $t_{calculate}$ for the variable Apparatus Competency (X1) of 2,687, the variable of Organizational Commitment (X2) of 2,411, the variable of Community Participation (X3) of 2,620, the variable of Information Technology Utilization (X4) of 2,181, the variable of Transparency (X5) is 2.552, while t_{table} with degrees of freedom (n-2) is 1.998.

1. Simultaneous significance test (Test F)

The F test basically shows whether all the independent variables included in the model have a joint influence on the dependent variable. In this study, Test F was used to measure the magnitude of the influence of independent variables Apparatus Competence (X1), Organizational Commitment *(X2)*, Community Participation (X3), Information Technology Utilization (X4), Transparency (X5) on variables bound to Accountability (Y). With the value Fcalculate the following formula is used:

$$F = \frac{R^2 / k}{1 - R^2 /(n-k-1)}$$

Table 12

Hasil Uji Signifikasi Simultan (Uji F)

ANOVA[a]

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	134,595	5	26,919	**8,520**	,000[b]
Residual	186,420	59	3,160		
Total	321,015	64			

a. Dependent Variable: (Akuntabilitasi)

b. Predictors: (Constant), (Transparasi), (Partisipasi Masyarakat), (Kompetensi Aparatur), (Komitmen Organisasi), (Pemanfaatan Teknologi Informasi)

Source : Primary data processed

Based on the table above , it can be seen that the Fcalculate value of 8.520 with a significance level of 0.000 is much smaller than 0.05. This value is greater than F_{table}, which is k–1 = (6-1) = 5 and (n-k-1) = (65-5-1) = 59 with a significance level of 5%, so that F_{table} is obtained at 2.37 Because the value of $F_{calculate}$ > F_{table} (8.520 > 2.37) so that **H0 is rejected** means that there is an influence of variables Apparatus Competence (X1), Organizational Commitment (X2), Community Participation (X3), Information Technology Utilization (X4), Transparency (X5) together on the Village Fund Management

Accountability Variable (Y) in Villages in Gempol District **is accepted**.

1. Test Coefficient of Determination (R2)

The coefficient of determination essentially measures how far the model is able to explain the variation of the dependent variable. The value of the coefficient of determination is between zero and one. A small R2 value means that the ability of the independent variable to explain the variation of the dependent variable is very limited. To test the significance of multiple linear regression coefficients together using determination (R2).

$$R^2 = \frac{b_1\left(\sum X_1 \; Y\right) + b_2\left(\sum X_2 \; Y\right) + b_3\left(\sum X_3 \; Y\right) + b_4\left(\sum X_4 \; Y\right) + b_5\left(\sum X_5 \; Y\right)}{\sum Y^2}$$

Table 13

Hasil Analisa Koefisien Determinan (R[2])

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,648[a]	,419	**,370**	1,778

a. Predictors: (Constant), (Transparasi), (Partisipasi Masyarakat), (Kompetensi Aparatur), (Komitmen Organisasi), (Pemanfaatan Teknologi Informasi)

b. Dependent Variable: (Akuntabilitasi)

Source : Primary data processed

From Table 13 above, the results of the coefficient of determination analysis using the SPSS for 23.0 program can be seen that the Adjusted R Square value is 0.370 or 37%. This figure shows that in influencing the Accountability of Village Fund Management (Y) in Villages in Gempol District, the variables are influenced by Apparatus Competence (X1), Organizational Commitment *(X2)*, Community Participation (X3), Information Technology Utilization (X4), Transparency (X5) of 0.370 or 37% while the remaining 0.630 or 63% is influenced by other variables that are not contained in the equation model.

CONCLUSION

1. From the results of multiple linear regression testing, it shows that there is a positive influence between the variables of Apparatus Competency (X1) of 0.273 on the Accountability of Village Fund Management (Y) in Villages in Gempol District.

2. From the results of multiple linear regression testing, it shows that there is a positive influence between the variable of Organizational Commitment (X_2) of 0.586 on the Accountability of Village Fund Management (Y) in Villages in Gempol District.

3. From the results of multiple linear regression testing, it shows that there is a positive influence between the Community Participation variable (X3) of 0.351 on the Accountability of Village Fund Management (Y) in Villages in Gempol District.

4. From the results of multiple linear regression testing, it shows that there is a positive influence between the variables of Information Technology Utilization (X4) of 0.233 on the Accountability of Village Fund Management (Y) in Villages in Gempol District.

5. From the results of multiple linear regression testing, it shows that there is a positive influence between the Transparency variable (X5) of 0.421 on the Accountability of Village Fund Management (Y) in Villages in Gempol District.

6. From the analysis of data for partial testing (Test t) results were obtained namely for the variable Apparatus Competency (X_1) of 2.687, the variable of Organizational Commitment (X2) of 2.411, the variable of Community Participation (X3) of 2.620, the variable of Information Technology Utilization (X_4) of 2.181, the variable of Transparency (X5) of 2.552 by showing the value of tcalculate >

ttabael, namely ttable 1.998 partially had a significant effect on Accountability of Village Fund Management (Y) in Villages in Gempol District. Thus, the hypothesis that states the variables of Apparatus Competence (X$_1$), Organizational Commitment (X2), Community Participation (X3), Information Technology Utilization (X$_4$), Transparency (X5) partially affect the Accountability of Village Fund Management (Y) in Villages in Gempol District **is accepted.**

7. From the analysis of Test F shows the value of Fcalculate > Ftable (8.520 > 2.37) means that the independent variables are Apparatus Competence (X$_1$), Organizational Commitment (X2), Community Participation (X3), Information Technology Utilization (X$_4$), Transparency (X5), together (simultaneously) and significantly affect the Accountability of Village Fund Management (Y) in Villages in Gempol District.

8. The contribution of variable variables Apparatus Competence (X$_1$), Organizational Commitment (X2), Community Participation (X3), Information Technology Utilization (X$_4$), Transparency (X5), contained in the R Square Adjuster model can explain variability by 37%, while the remaining 63% is influenced by other variables outside the equation model in this study.

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