

Presentation and Accessibility to Financial Reports, Transparency, and Accountability of Village Fund Management in Autonomous Village: A Study in Kubu Raya Regency, The Province of West Kalimantan, Indonesia

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Abstract: This study aims to determine the effect of reporting and accessibility to village financial reports on the transparency and accountability of village fund management in villages with Autonomous Village status. The object of research is fourteen Autonomous Villages in Kubu Raya Regency, The Province of West Kalimantan, Indonesia. The research subjects were 72 peoples consisting of all Heads of Villages, Secretaries of Villages, Heads of Government Section, Heads of Welfare Section, Heads of Service Section and Heads of Financial Affairs in these villages. All data obtained were analyzed using multiple linear regression analysis which utilized to determine the linear relationship between research variables. The findings of this study are the variable presentation of village financial statements and the variable accessibility of village financial statements partially have a significant positive effect on the transparency variable in the management of village funds. The variable presentation of village financial statements and the variable accessibility of financial statements also partially have a significant positive effect on the accountability variable of village fund management. These show that more disclosed financial utilization of village fund, it will increase quality of the fund management performed by village officials.

Keywords: The funds of villages, transparency, accessibility, accountability.

1. Introduction

The allocation of The Funds of Village in The Budget State of Revenue and Expenditure to be distributed as village income has been mandated by Law Number 6 of 2014 concerning Villages. Article 72 paragraph (1) letter b and paragraph (2) of the Village Law stipulates that one source of village income comes from the

allocation of the State Revenue and Expenditure Budget. This budget allocation is called the Village Fund in Government Regulation Number 60 of 2014 concerning The Funds of Village sourced from The Budget State of Revenue and Expenditure.

The Funds of Village in the Budget State of Revenue and Expenditure continues to increase every year. In 2015, the Funds of Village was allocated by the central government in the amount of IDR¹ 20,8 trillion for 74093 villages, in 2016 it was IDR 46,7 trillion for 74754 villages, in 2017 it was IDR 59.8 trillion for 74954 villages, in 2018 it was IDR 51.2 trillion for 74958 villages, in 2019 it was IDR 69.8 trillion for 74953 villages, and in 2020 it was IDR 71.2 trillion for 74954 villages spread throughout Indonesia (KEM PPKF, 2021).

Utilization of Village Funds is regulated by the regulation of the Minister of Villages, Development of Underdeveloped Regions and Transmigration. In general, the Funds of Village is prioritized to finance programs and activities in the field of village development and rural communities' empowerment. Although village financial administration is carried out through simple bookkeeping and has not used bookkeeping accounting journals (Wijaya, 2018), the village government is obliged to convey village fund management accountability in the village government financial reports. The administration of cash receipts and cash disbursements is carried out through Regulation of the Minister of Domestic Affairs Number 20 of 2018 Article 70, the village government's financial reports consist of the Village Budget Realization Report and Notes to Financial Statements.

Departing from The Agency theory, the management of the Funds of Village by the village government can be described as a contractual relationship between the principal and the agent. The principal is the party who has the resources and mandates the agent to act on the principal's behalf. Agents are parties who are mandated by the principal to manage resources and are given the authority to take actions that will affect the welfare of the principal. The agent is burdened with the obligation to account for the trust given to them by the principal. In accordance with the Governmental Accounting Conceptual Framework, the village government as a reporting entity has an obligation to report on the efforts to manage the Funds of Village and the results achieved in the implementation of activities in a systematic and structured manner in a reporting period for the purposes of: accountability, management, transparency, intergenerational balance and performance evaluation. The purpose of village government financial reporting is to provide useful information for its users. The village government must also meet the elements of the qualitative characteristics of financial reports in presenting village government financial reports so that they can meet their objectives. The qualitative characteristics of the financial statements are relevant, reliable, comparable and understandable. The transparency and accountability of resource management mandated by the principal to the agent is expressed by the agent through financial reporting that is presented according to standards and is easily accessed by interested parties.

There are previous publications regarding research on the factors influencing financial statement presentation and accessibility of financial statements to transparency and accountability of resource management, including research conducted by Triyono et al. (2019), Rahmayati & Chrystiana (2019), Aprilia et al. (2015), Yuliani (2017), Azizah & Setiawan (2017), Siahaan et al. (2018) and Poae & Saerang

¹ IDR is The Indonesian Currency

(2013), as well as research conducted by Sumartono & Pasolo (2019). The research was conducted on different public agencies and on different types of managed resources. Public agencies that have been studied include the government of village, district/city government, provincial government, or work units from local government or central government. The types of public agency resources studied include Funds of Village, Allocation of The Funds of Village, regional government assets and central government assets.

Autonomous village is a developed village that has the ability to carry out village development to improve the quality of life and welfare of the village community as much as possible with social resilience, economic resilience, and sustainable ecological resilience (PDPTT No. 2 of 2016, Article 1 point 11). Autonomous Village is a village that has the highest Village Building Index which shows the highest status of village progress and independence. The achievement of a village with the status of an autonomous village, of course, is supported by an accountable management of funds of village so that the use of funds of village can really improve the welfare of their community.

Based on the Minister of Domestic Affairs Regulation Number 20 of 2018 concerning Village Financial Management in Article 70 Paragraph (3), the village government's financial report consists of the Village Budget Realization Report and Notes to Financial Reports. Financial reports in the context of accountability for the realization of the village income and expenditure budget are prepared by the village government at the end of each fiscal year. Village financial reports must be disseminated, that is, submitted in a way that is easily accessible to the community and in an easily understood language. Accessibility of financial statements is defined as the ease with which a person can obtain information about the desired financial statements (Triyono, 2019). According to Wahyuni, et al (2014) accessibility of financial statements is a way to easily obtain information about financial statements through media such as newspapers, magazines, radio, television stations, and websites.

Autonomous Village is the highest status of village progress and independence which is determined based on the Developing Village Index. The Developing Village Index is a composite index formed from the Social Resilience Index, the Economic Resilience Index and the Village Ecological Resilience Index. Autonomous Village is a developed village that has the ability to carry out village development to improve the quality of life and the welfare of the village community as much as possible with social resilience, economic resilience, and ecological resilience sustainability.

This study aims to investigate the effect from the presentation and accessibility of financial statements to the transparency and accountability of public agency resource management. The resource means the Village Fund and the public agency means the village government with the status of an autonomous Village.

2. Method

This study uses a quantitative approach. This research is a causality study using regression analysis. The data of this study were obtained through the distribution of questionnaires given to all respondents directly. The respondents of this research were Head of Village, Secretary of Village, Head of Government Section, Head of Welfare Section, Head of Service Section and Head of Financial Affairs at Autonomous Villages in Kubu Raya Regency, West Kalimantan Province.

The population in this study were all villages with Autonomous Village status, namely 14 (fourteen) Autonomous Villages in Kubu Raya Regency, based on the Decree of the Director General of Village Community Development and Empowerment of the Ministry of Villages, Development of Underdeveloped Regions and Transmigration Number 201 of 2019 concerning the Second Amendment on the Decree of the Director General of Village Community Development and Empowerment of the Ministry of Villages Number 30 of 2016 concerning the Status of Village Progress and Independence. Considering that the population under study is a small specialized population, all of the 14 (fourteen) autonomous Villages in Kubu Raya Regency are the sample of this study.

Questionnaires and scales as data mining instruments before being applied to respondents at the research site, first tested the validity and reliability of non-sample respondents. The results of the validity test showed that all questionnaire questions were valid, that each questionnaire had a significant correlation with the total score of the questionnaire questions. Testing the reliability of the questionnaire with the Cronbach's Alpha method resulted in an Alpha value greater than the critical r value indicating that all questionnaire questions were reliable. Questionnaires have been shared to 73 respondents and 72 peoples or 98.63% managed to answer the questionnaire. Primary data obtained from the questionnaire answers of 72 respondents were tested to meet the assumptions of the multiple linear regression model.

Transparency as one of the roles of government financial reporting, by Rusmana et al. (2017) is defined as providing open and honest financial information to the public (stakeholders). Talengkera et al. (2018) summarizes the transparency aspects of village financial management as indicator variables. These aspects include several things as mentioned below.

1. Provision and access to clear information on planning, implementation procedures and accountability for the utilization of The Funds of Village.
2. The existence of deliberation involving the village communities.
3. Openness of the Funds of Village management process.
4. Information Disclosure on management documents of The Funds of Village

Accountability is the obligation of the trustee (agent) to provide accountability, present, report and disclose all activities to the trustee (principal) who has the right and authority to ask them for such accountability (Mahmudi, 2016; Mardiasmo, 2009). The variable indicators Management Accountability of the Funds of Village are presented below.

1. The management of the Funds of Village is reported in the financial report with presentation according to the type of report and information elements required by the provisions of laws and regulations (statutory reports).
2. The management of the Funds of Village is reported in the financial report which reveals that the Funds of Village are resources controlled by the village government
3. Management of the Funds of Village is reported in a financial report that discloses all activities of the village government funded by the Funds of Village
4. The village government shall disclose the output and/or outcome of their activities using the Funds of Village in the village government's financial reports.

The village government's financial report, based on the Minister of Domestic Affairs Regulation Number 20 of 2018 concerning Village Financial Management in Article 70 Paragraph (3) consists of the Village Budget Realization Report and Notes to Financial Reports. The village government financial report is part of the village regulation regarding the accountability report on the realization of the village income and expenditure budget, which is submitted by the head of village with due date not later than three months after the end of the relevant fiscal year.

The qualitative characteristics of government financial statements, based on the 35th paragraph of the Government Accounting Conceptual Framework, are normative measures that need to be embodied in accounting information so that they can meet the objectives of financial statements. There are four qualitative characteristics of government financial reports, which are determined as indicators of the Village Government Financial Report Presentation variables, namely relevant, reliable, comparable and understandable. The village government's financial report, based on Article 72 Paragraph (1) of the Minister of Domestic Affairs Regulation Number 20 of 2018 concerning Village Financial Management, must be informed to the public through information media. Accessibility of financial statements is defined as the ease with which a person can obtain information about the desired financial statements (Triyono, 2019).

The variable indicators of Accessibility of Village Government Financial Reports include several things as mentioned below.

1. The Village Government Financial Report is submitted on time.
2. The Village Government Financial Report is provided by the village government and is open to public.
3. The Village Government Financial Reports are disseminated to the public through media that are easily accessible to the public, including through media bulletin boards, books, newspapers, magazines, and websites.

Before carrying out the analysis and hypothesis testing stages, the validity and reliability of the data were tested first. The validity test was carried out by correlating the questionnaire question score with the total score, while the data reliability test was carried out using the Cronbach's Alpha method. The reliability test was carried out with the aim of knowing whether or not the items and the entire questionnaire were valid and reliable as data mining instruments. The primary data obtained from the questionnaire answers were tested with classical assumptions to meet whether the model built met the requirements of the BLUE (Best Linear Unbiased Estimation) model. After all these tests were carried out, then the analysis and hypothesis testing were carried out using Multiple Linear Regression, t-Statistical Test, F-Statistical Test and Determination Test. There are two multiple linear regression models in this study, each with the following equation:

$$\text{Trans}_i = \alpha + \beta_1 \text{Rep}_i + \beta_2 \text{Acces}_i + \varepsilon_i \quad (1)$$

$$\text{Account}_i = \alpha + \beta_1 \text{Rep}_i + \beta_2 \text{Acces}_i + \varepsilon_i \quad (2)$$

Where:

Trans = Transparency of Village Fund management

Account = Village Fund Management Accountability
Rep = Presentation of village government financial statements
Acces = Accessibility of village government financial reports
 α = constant
 β = regression coefficient
 ε = error term

3. Findings and Discussions

The tests carried out are the assumption of data normality test and the classical statistical assumption test, namely the multicollinearity and the heteroscedasticity test. Testing for the assumption of normality on the primary data of this study used the One Sample Kolmogorov Smirnov test. The two multiple linear regression models each produce a significance value of the data distribution of 0.357 and 0.202, each greater than 0.05, which means that the distribution of residual values is normally distributed.

The results of the multicollinearity test on the primary data of this study on each of two multiple linear regression models showed that there was no multicollinearity, either perfect or almost perfect, correlation between the independent variables. The test results in the first and second regression models of this study, each equation met the criteria for a Tolerance value > 0.1 and a VIF value < 10 so that it was stated that there was no multicollinearity. Testing for the presence of heteroscedasticity is carried out by using the Spearman's Rho correlation coefficient test which correlates the independent variable with the Unstandardized Residual value. Benchmark for existing multicollinearity is the significance value of the correlation between them is if the correlation value is more than 0.05 so it can be said that there is no heteroscedasticity in the regression model. The results of the heteroscedasticity test on the primary data of this study on each of two multiple linear regression models showed that the variables used in this study did not occur heteroscedasticity.

Testing on the first regression model of this study showed that the significance value of the two independent variables were 0.146 and 0.384, respectively, greater than 0.05. Testing on the regression model of the two studies shows the significance value of the two independent variables, respectively 0.572 and 0.715, greater than 0.05.

Based on the results from the test of multiple linear regression, it obtained multiple linear regression equations as follows:

$$\text{Trans}_i = 0,977 + 0,290 \text{ Rep}_i + 0,432 \text{ Acces}_i + \varepsilon_i$$

(3,535)*(4,669)*

$$\text{Account}_i = 2,041 + 0,685 \text{ Rep}_i + 0,289 \text{ Acces}_i + \varepsilon_i$$

(5,886)*(2,202)**

Remarks:

1. The numbers in brackets indicate the t-statistic value.
2. *Significant at $\alpha = 0.01$
3. ** significant at $\alpha = 0.05$

The test results show that the $t\text{-stat}$ is $3.535 > t\text{-table}$ is 1.995 and the regression coefficient of the variable presentation of the village government financial statements is positive at 0.290, it means that the presentation of the village government's financial statements has a positive and significant effect on the transparency of the management of The Funds of Village in Autonomous Villages. The more the presentation of village government financial reports, according to the variable indicators of the presentation of village government financial statements, which are more relevant, reliable, comparable and understandable as stated in the questionnaire, the transparency of The Funds of Village management in an autonomous Villages will increase. Likewise, the more transparent the management of The Funds of Village in Autonomous Villages, namely the clearer the information available regarding the management of The Funds of Village, the more involved the community, the more open the management process and documentation from management of the Funds of Village, the more the presentation of village government financial reports.

Financial Reporting are structured reports regarding the financial position and transactions carried out by a reporting entity that can be in the form of a government unit consisting of one or more accounting entities which according to the provisions of the legislation are required to present an accountability report, in the form of financial statements aimed for general goals. Financial reporting is mainly used to determine the value of economic resources used to carry out government operational activities, assess financial condition, evaluate the effectiveness and efficiency of a reporting entity, and help determine its compliance with laws and regulations.

Acceptance of the research hypothesis that the presentation of village government financial statements has a positive and significant effect on the transparency of The Funds of Village management is in line with the research results of Hasibuan & Nurhayati (2020) and Fauzani et al. (2018). The results of this study are in line with the results of research on district government public agencies by Siahaan et al., (2018). Agency theory can describe the relationship between the public and the government as an agency relationship. This relationship arises because of a contract established by the community (principal) which gives the mandate to the government (agent) to provide services that are in the interest of the community (Yuliani, 2017). The community requires the government to be responsible for the management of the mandate in the form of managing the resources entrusted to them through periodically financial reporting mechanisms.

According to Moenek and Suwanda (2019) transparency refers to the availability of information and clarity for public to know the process of preparation, implementation, and the results that have been achieved through a public policy. The absence of transparency can lead misunderstanding of various public policies decided for public. While Mahmudi (2016) and Rusmana, et al. (2017) defines transparency as an organization's openness in providing information related to public resource management activities to stakeholders. Transparency can also be interpreted as an explanation of the management of public organizations about activities, programs and policies that have been, are being and will be carried out along with the resources used. The submission of open and honest financial information to the public is based on the consideration that the public has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it and its compliance with the laws and regulations.

Transparency is one of the principles of village financial management. This is stipulated in Article 2 Paragraph (1) of the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial

Management. Wijaya (2018) explains the principle of transparency as the principle of openness that allows the community to know and have access to the widest possible information about village financial. The village head plays an important role in realizing village financial management accountability and summarizes the transparency aspects of village financial management, namely: providing and accessing clear information about planning, implementation and accountability procedures, the existence of deliberations involving the community, openness of the management process and disclosure of information about management documents. funds (Talengker, et al., 2018). The principle of transparency in local financial management can work well with the support of several indicators, such as: regulations that guarantee the right to obtain information, information centers/institutions, websites, public service advertisements, print and electronic media, bulletin boards and development exhibitions (Moenek & Suwanda, 2019). Government financial reports that fail to be accessed by users lose their role in the interests of accountability.

The results of this study are not in line with the results of research on public resources of Village Fund Allocation by Rahmayati & Chrystiana (2019) which found that the presentation of financial statements had no effect on the transparency of the management of Village Fund Allocations. Likewise, Yuliani (2017) and Azizah et al. (2015) in district government public agencies found that the presentation of financial statements did not have a positive effect on the transparency of regional financial management. Sumartono & Pasolo (2019) on provincial government public bodies found that the presentation of regional financial reports does not always have the potential to increase transparency in regional financial management.

The test results show $t\text{-stat}$ is $4.669 > t\text{-table}$ is 1.995 and the regression coefficient of the accessibility variable for village government financial reports is positive at 0.432 , which means that the accessibility of village government financial reports has a positive and significant effect on the transparency of the Funds of Village management in Autonomous Villages. The greater the accessibility of village government financial reports for community, according to the variable indicators of the accessibility of village government financial reports, namely the easier it is to obtain information about financial reports through media such as newspapers, magazines, radio, television stations, websites, the transparency of the management of The Funds of Village in Autonomous Villages will be more increase. Likewise, the more transparent the management of Village Funds in Independent Villages, namely the clearer the information available regarding the management of the Funds of Village, the more involved the community, the more open the management process and documentation of The Fund of Village management, the greater the accessibility of village government financial reports.

Mahmudi (2016: 18) and Mardiasmo (2009) define accountability as the obligation of the trustee (agent) to provide accountability, presentation, report and disclose all activities that are their responsibility to the principal who has the right to and the power to hold them accountable. Accountability has two forms, first is vertical accountability, namely accountability to higher authorities, second is horizontal accountability, namely accountability to the wider community. Rusmana et al. (2017) explains that financial report by reporting entities has a role for accountability purposes. Accountability is defined as being responsible for managing resources and implementing policies in achieving the goals that have been set. explain that public sector financial reports have a purpose and function for accountability and retrospective reporting. Financial statements are used as a form of accountability to public and is used to monitor the performance

and to evaluate the management. It provides a basis for observing trends over time, achieving predetermined goals and comparing with the performance of other organizations (Mardiasmo, 2009).

The results of the study showed that the community accessibility to the village government financial reports had a positive and significant effect on the transparency of the management of The Funds of Village in Autonomous Village, successfully depicting the reality that public easily accessing the village government's financial reports made the community more aware and then supervise the management of the Fund of Village.

Acceptance of the research hypothesis that the accessibility of village government financial reports has a positive and significant effect on the transparency of Village Fund management is in line with the research results of Hasibuan & Nurhayati (2020) and Fauzani et al. (2018). The results of this study are in line with the results of research on district government public agencies by Azizah et al. (2015) and on provincial government public bodies by Sumartono & Pasolo (2019).

The results of this study are not in line with the results of research on public resources of Village Fund Allocation performed by Rahmayati & Chrystiana (2019) which found that the accessibility of financial reports had no effect on the transparency of the management of The Village Fund Allocations. Likewise, Yuliani (2017) and Siahaan et al. (2018) on district government public agencies found that the accessibility of regional financial reports did not have a positive effect on the transparency of regional financial management.

The test results show $t\text{-stat}$ is $5.886 > t\text{-table}$ is 1.995 and the regression coefficient of the variable presentation of village government financial statements is positive at 0.685 , which means that the presentation of village government financial statements has a positive and significant effect on the accountability of The Funds of Village management in Autonomous Villages. The more the presentation of the village government financial statements, according to the variable indicators of the presentation of the village government financial statements, which are more relevant, reliable, comparable and understandable as stated in the questionnaire, the accountability of The Funds of village management in Autonomous Villages will increase. Likewise, the more accountable the management of the Village Fund in Independent Villages, i.e. the presentation of reports is more in accordance with applicable regulations, the more complete the disclosure of information on budgeting activities, implementation of activities as well as output and/or outcome achievements, the more the presentation of village government financial reports will be.

Acceptance of the research hypothesis that the presentation of village government financial reports has a positive and significant effect on the accountability of the Funds of Village management in Autonomous Villages is in line with the research results of Hasibuan&Nurhayati (2020), Fauzani et al. (2018), and Suryono et al. (2020). The results of this study are in line with the results of research on public resources Village Fund Allocation by Rahmayati & Chrystiana (2019) and Sweetenia et al. (2019). Likewise, research on city government public institutions by Amin (2016), Aprila et al (2015), Kurniawan & Rahayu (2019), Fauziah (2017), on district government public institutions by Wahyuni et al. (2014), Mustofa (2012), Lewier& Kurniawan (2016), Nurlaili (2016) and Hardiningsih et al. (2019) and on provincial government public institutions by Sande (2013). But the results of this study are not in line with the results of Triyono

et al. (2019) which found that the presentation of financial statements did not affect the accountability of the Fund of Village management. The results of this study are not in line with the results of research on district government public agencies formed by Azizah et al. (2015) found that the presentation of financial statements on the accountability of regional financial management obtained insignificant results.

The test results show that the t -stat is $2.202 > t$ -table is 1.995 and the regression coefficient of the accessibility variable for village government financial reports is positive at 0.289 , which means that the accessibility of village government financial reports has a positive and significant impact on the accountability of The Funds of Village management in Autonomous Villages. The greater the accessibility of village government financial reports, according to the variable indicator of the accessibility of village government financial reports, namely the easier it is to obtain information about financial reports through media such as newspapers, magazines, radio, television stations, websites, the accountability of Village Fund management in Independent Villages will be increasingly increase. Likewise, the more accountable the management of the Funds of Village in Autonomous Villages, i.e. the presentation of reports is more in line with applicable regulations, the more complete the disclosure of information on budgeting activities, implementation of activities as well as output and/or outcome achievements, the accessibility of village government financial reports will increase.

One of the funds that must be managed by the village is the Fund of Village, namely village revenues in one fiscal year which are the rights of the village and do not need to be returned by the village to the government level above. Based on the Minister of Domestic Affairs Regulation Number 20 of 2018 concerning Village Financial Management, Article 11, village income consists of three groups: original village income, transfer income and other income. Article 13 stipulates the Village Fund as village income in the transfer income group. The Village Fund is used according to the priorities set. Based on Article 32 of the Regulation of the Minister of Finance Number 205/PMK.07/2019 concerning Village Fund Management, the use of The Funds of Village is prioritized to financing the community development and empowerment aimed at improving the welfare of rural communities, improving the quality of human life and reducing poverty. Priority for the use of The Funds of Village is determined by the Minister of Villages, Development of Underdeveloped Regions and Transmigration. The Fund of Village is distributed in stages from the state general treasury account to the village treasury account through the district/municipal government regional general treasury account.

The results of the study which showed that the accessibility of village government financial reports had a positive and significant effect on the accountability of The Funds of Village management in Autonomous Village, successfully depicting the reality that stakeholders easily access village government financial reports, making the village government strive to be more accountable in the management of The funds of Village, both vertical accountability to Village Fund providers, namely the Central Government and horizontal accountability to the community. Acceptance of the research hypothesis that the accessibility of village government financial reports has a positive and significant effect on the accountability of The Funds of Village management in Autonomous Villages is in line with the results of research on city government public institutions by Amin (2016), Kurniawan & Rahayu (2019), Fauziah (2017), Wahyuni et al. (2014), Mustofa (2012), Lewier& Kurniawan (2016), Nurlaili (2016), Hardiningsih et al. (2019), and Sande (2013).

The results of this study are not in line with the results of research by Triyono et al., (2019) which found that the accessibility of financial reports does not affect the accountability of The Funds of Village management. The results of this study are not in line with the results of research on public resources for the funds of Village Allocation by Rahmayati & Chrystiana (2019). The results of this study are not in line with the results of research on district government public institutions by Aprila et al., (2015), and Azizah et al., (2015) who found that the accessibility of financial reports had no effect on financial management accountability.

Based on the value of F-statistics, it is known that all regressor variables simultaneously affect the transparency variable (F-Statistic = 71.297) and the accountability variable (F Statistics = 71.020). Based on the coefficient of determination (R^2), it can be said that the variation of the village government financial statement presentation variables and the accessibility of the village government financial statements, are able to explain the variation of the Funds of Village management accountability variable in Autonomous Village by 71.02%. As for the variation of the accountability variable, it can be explained by the variation of the variable presentation of the village government's financial statements and the accessibility of the village government's financial statements of 67.30%.

4. Conclusion

The article must have conclusion sectionAs a form of accountability in the management of the funds of village, especially in villages with Autonomous Village status, the presentation of village government financial reports must be carried out in order to increase transparency and accountability in the management of the Funds of Village. This financial report presented must be accessible to the entire community, because it is proven that the accessibility of village government financial reports has a significant positive effect on the transparency and accountability of the Funds of Village management. Based on F-statistics value, that all regressors variables have a significant effect on the transparency and accountability of the Funds of Village management.

Based on the findings of this study, the following recommendations can be submitted addressed to the village government and agencies that provide guidance to the village government in order to do several steps as mentioned below.

1. Improve the presentation of village apparatus' capabilities in preparing village government financial reports, namely by increasing their relevance and reliability
2. Improve the accessibility of village government financial reports for stakeholders, namely to make it easier for users to obtain information about village government financial reports through various media such as brochures, newspapers, magazines, radio, television stations, and websites.

It is expected that with these efforts make the village government, especially Autonomous Villages, will increase transparency and accountability in The Funds of Village management. This effort will increase the role of village government financial reports and improve good village governance.

Limitations of this study are on the two independent variables used, namely the presentation of village government financial reports and the accessibility of village government financial reports. There are still about 33% of other variables that are not examined that affect the transparency or accountability of Village Fund management in Autunomous Villages. The respondents of this study were limited to village government officials, so the results of this study were the perceptions of the internal stakeholders of the village government. The data mining instrument only uses a questionnaire so that there is still the possibility of extreme subjectivity and/or misunderstanding of the questionnaire questions. The reliability of the status of Independent Village as the scope of this research still needs to be done separately. The researcher found a discrepancy between the Status of Progress and Autonomy in the fourteen villages where the study was determined based on the Developing Village Index with the Village Development Level as a result of processing village profiles.

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