
The Influence Of Understanding Village Fund Accounting And Community Participation In Fund Management Village With The Principle Of Tri Pantangan As A Variable Moderation

¹Sri Ayem, ²Saskia Anggita
Fakultas Ekonomi Universitas Sarjanawiyata Tamansiswa, Yogyakarta, Indonesia
E-mail: anggitasaskia75@gmail.com

DOI: <https://doi.org/10.56457/jimk.v12i2.616>

Received: September 19, 2024

Accepted: October 06, 2024

Published: December 14, 2024

ABSTRACT

The purpose of this study was to determine the effect of accounting understanding and community participation on village fund management with the principle of tri pantang as a moderator variable in villages in Tumbangtiti District, Ketapang Regency. This research method uses primary data, and the data collection method uses a questionnaire technique. The population in this study includes all village officials in the Tumbangtiti District, Ketapang Regency, consisting of the Village Head, Village Secretary, Treasurer, and Finance Officer. The sampling technique used is non-probability obtained through questionnaire distribution, with a total of 64 respondents. The results of this study indicate that accounting understanding has a positive effect on village fund management, community participation has a positive effect on village fund management, tri pantang cannot moderate the effect of accounting understanding on village fund management, and tri pantang moderates the positive effect of community participation on village fund management.

Keywords: Accounting Understanding; Community Participation; Village Fund Management; Tri Pantangan.

INTRODUCTION

The Village Law states the importance of villages as a foundation for development and improvement of community welfare. Villages have funding sources and opportunities to manage their potential to improve the economy and community welfare, in accordance with Village Law No. 6 of 2014. Village fund management is the process of presenting village financial information, including the source and use of funds from the APBN, APBD, and APBDesa (Moshinsky, 2020). Community participation is important in village development and empowerment. Without their participation, development activities will fail. The implementation of village development requires cooperation from leaders, village officials, and the community. However, there are challenges such as irregularities in village funds that can harm the state and rural communities (Ayem et al., 2022). Understanding accounting and community participation affect village fund management. Tri pantangan, as moderation, also affects the intention to commit corruption

and understanding of accounting. Village officials who do not understand accounting can complicate the process of managing village funds. Corruption in the management of village funds results in state losses and imperfect governance (Rahmadhani et al., 2022).

The first factor influencing village fund management is accounting understanding, as mentioned in the study by Rahmadhani & Syahdan, (2022) (Coenraad et al., 2020). They stated that the involvement and understanding of village officials in village fund management reached 44.8%, with the remaining 55.2%. This indicates the importance of understanding village financial statements to ensure effective and quality presentation. This understanding also indicates that with competent human resources, accountability in village financial management can be guaranteed. Previous research by Pebriantari & Andayani, (2021) also supports the positive impact of accounting understanding on village fund management. The second factor influencing village fund management is community participation, as

revealed by Deviyanti & Alit Erlina Wati, (2022). Community participation is defined as their involvement and contribution in identifying issues, seeking solutions, attempting to solve existing problems, and evaluating changes. According to Putri & Maryono, (2022), community participation is crucial in village fund management because its goal is to empower the community. Research by Cahyani & Suardika, (2020) also supports the positive influence of community participation on village fund management.

Tri pantangan is considered as a moderating factor in this study because it can affect the intention to commit corruption, the lack of understanding of village fund accounting, and community participation in village fund management. According to Purwanti, (2021), tri pantangan consists of three prohibitions originating from Ki Hajar Dewantara's thoughts, namely the prohibition of abusing power, finance, and ethical violations. This concept encourages positive behavior that can control oneself to adhere to applicable norms and rules and avoid actions that harm collective welfare. By implementing the concept of tri pantangan, individuals are expected to prevent corruption, including in village fund management (Kusumaningrum, 2014). Deviation or malicious intent in village fund management may arise due to a lack of understanding of accounting or corruption. The inability of village officials to prepare financial statements due to a lack of accounting knowledge can be a barrier to obtaining financing from financial institutions. On the other hand, the abuse of power in corruption cases can result in financial losses for the state, which also affects the process of good governance (Mahardika et al., 2022). This study aims to examine the effect of understanding village fund accounting and community participation on village fund management in all villages of Tumbangtiti District, Ketapang Regency, by considering the tri pantangan moderation.

Literature Review

Agency theory

The relationship of this research using agency theory is that the government acts as an

agent or manager, is obliged to provide accountability, present, and report to the people as the principal for all activities carried out. Citizens who act as principals certainly expect good government performance, this achievement can be recognized on the basis of financial performance reporting and good service to the people, while how good the financial performance and service reporting is depends on the tactics applied by the government. If the results achieved by the government are good, then the performance of the community towards the government will increase (Ananda Naufal Zaki et al., 2023).

Stewardship Theory

This theory is based on the concept that assumes that management from an organization has a responsibility to the owner to secure the wealth that has been entrusted to him. The owner acts as the principal and management (manager) as the steward (Putri et al., 2022). According to research (Ayem et al., 2020), understanding accounting according to SAK ETAP is associated with stewardship theory, namely describing the strong correlation between satisfaction and organizational success. Understanding accounting based on SAK ETAP on the quality of financial reports is closely related to the issue award process and the introduction of accounting understanding related to financial reporting is very much needed because a good understanding of accounting can provide benefits for the progress and development of a struggle.

Theory planned behavior

In a behavior, the greater the practice of fraud to actually carry out the behavior. The intention to behave can occur if the behavior is under the control of the individual concerned. According to research (Solikah, 2022) Theory of planned behavior states that a person will give a positive or negative response to something related to something that is liked in this case is the tendency to love money so that a person will respond negatively to the village's financial obligations so that the individual will commit fraud.

Hypothesis Development

The influence of understanding village fine Accounting on village fund management Using

Accounting understanding is a person's ability to know and understand accounting. This level of accounting understanding can be measured from a person's understanding of the process of recording financial transactions, grouping, summarizing, reporting and interpreting financial report data. Understanding accounting possessed by village officials can make a person understand the obligations that must be carried out/implemented as an understanding of accounting that is expected to be able to create Village officials understand the importance of using accounting in every financial transaction process. According to Lestari & Dewi, (2020) and Pebriantari & Andayani , (2021), states that to be able to produce quality financial reports, the quality of the people who carry out the task of preparing financial reports must be the main concern, namely the village officials involved In this activity, you must be clever and really understand how the process and implementation of accounting is carried out according to the guidelines of the applicable regulations, therefore it is recommended that your understanding of accounting be improved so that the quality of financial reports increases. The research results of Taufiqurrohman et al., (2021) state that the higher the level of accounting understanding, the higher the quality of the financial reports produced. Financial reports are a product produced by the field or discipline of accounting, therefore competent human resources are needed. to produce quality financial reports. Based on theory and previous research results, the following research hypothesis can be formulated:

H1: Understanding village fund accounting has a significant effect regarding the management of village funds.

Understanding Village Fund Accounting for Village Fund Management Using

Village fund management is a whole range of activities including: planning, implementation, administration, reporting and accountability for village finances (Nadriana, 2022). To create community participation in implementing development programs, community involvement in shared interests and interests is required. Community participation in village government is the involvement of residents in decision making, as well as voicing the aspirations of residents, whether conveyed personally by the residents themselves or through a platform that has been provided as a channel for people's aspirations. The community as the closest environment to the village government is a strategic subject for carrying out the supervisory function of managing village funds. (Mada et al., 2017)'s research supports previous research using the rationale that community involvement is a forum for community concern in village fund management in the form of submitting proposals and supervising the village fund process. The form of community involvement is a solution to the village fund management process using the support of thought, initiative and energy. community then village funds can run smoothly. Using stewardship theory as a reference for implementing village financial management. Because stewardship theory views that management as stewards will act wisely, wisely and enlightenedly oriented towards the interests of the organization. The high level of people's participation indicates good and optimal management of Village Funds. Based on these arguments, the hypothesis proposed is:

H2: Community participation has a significant effect on village fund management.

Understanding Village Fund Accounting for Village Fund Management Using the Tri Pantangan Principle as Moderation

Understanding means the process, method, action of knowing or understanding. People who have an understanding of accounting are people who are intelligent and have a valid understanding of accounting. Pratiwi et al., (2021) stated that the lack of understanding and concern regarding the implementation of regional financial accounting systems in accordance with applicable regulations still often occurs in regions in Indonesia. Lack of awareness regarding the implementation of village financial accounting systems, as well as insufficient understanding of accounting for village officials will affect the quality of reports. Ketapang district finances. This is supported by research by Guanabara et al., n.d.) which states that understanding accounting has a significant positive effect on the quality of financial reports. So it can be concluded that the better the understanding of accounting, the better the quality of the Village's financial reports. Lestari & Dewi, (2020) Tamansiswa's three taboos include abstinence from abusing power or authority, abstinence from abusing finances and abstinence from violating morality. The good and bad management and accountability of village financial management is shown by quality financial reports, this is supported by researchers Wardani et al., (2021). Based on these arguments, the hypothesis proposed is:

H3: The Tri Pantangan Principle Moderates the Influence of Understanding Village Fund Accounting on Village Fund Management. Community Participation in Village Fund Management With the Principle of Tri Pantangan as Moderation

The concept of the three taboos is related to community participation because this will encourage a positive attitude from each village to be able to control itself to comply with applicable customs and procedures and avoid fraud efforts that can harm the common welfare. If this concept can be implemented in national and state life, we will become a dignified, just, prosperous, prosperous, peaceful, peaceful nation and can be counted among global countries (Solikah, 2022). Community Participation according to Mustanir & Sukri,

(2019), people's participation is citizens and organizational groups who participate in the entire process of implementing, monitoring and planning policies that can impact life. According to research by Pora et al., (2022), without community participation, every development activity will fail. This is supported by researcher Hadi, (2022) who stated that participation from every part of the village is needed to make it happen village development that is in sync with the needs of the village itself, the most important thing is the participation of every community who holds the sovereignty of this country. Community participation is a factor that influences the success of development programs and the development of rural communities. Whatever the form, participation aims to increase the abilities of everyone involved directly or indirectly (Tumbel Mentari, 2014). Based on these arguments, the hypothesis proposed is:

H4: The Tri Pantangan Principle Moderates the Influence of Community Participation on Village Fund Management

METHOD

Population and Sample

The population and samples taken in this research were 8 villages in Tumbang Titi sub-district, Ketapang Regency, West Kalimantan, with 64 respondents. The research method applied is quantitative. The sampling approach used was the purposive sampling method. coincidentally, a questionnaire in the form of a Google form was given or handed over to someone else so that it could be redistributed to respondents in order to obtain more data. The opinion of (Pugu et al., 2024; Sugiyono et al., 2021), regarding the purposive sampling method is that samples are taken according to certain considerations, similar to the characteristics of the population or those that have been previously known. In this study, the samples used were village officials in eight villages in Tumbangtiti District, Ketapang Regency, West Kalimantan Province.

Operational definitions and indicators

a. Understanding accounting

Understanding village fund accounting is an understanding of the

processes, methods and behavior of comprehending, understanding and being clever about how to carry out the accounting process until it becomes a financial report that is prepared in sync with the principles and standards set by the company for preparing financial reports (Pebriantari & Andayani, 2021). Indicators of accounting understanding: declarative understanding and procedural understanding.

b. Community Participation

Community participation is the involvement and participation of the community in identifying problems and potential possessed by the community, choosing and looking for alternative solutions in handling problems, and making every effort to resolve existing problems and following the evaluation of existing changes Juniarti et al., (2022). Community participation indicators: Participate in planning, Participate in implementation, and Participate in the evaluation.

c. Village fund management

Village fund management is a whole activity that includes planning, implementation, administration, reporting and accountability for village finances (Purwanti, 2021). Village fund management indicators: Planning stage, Implementation stage, Administration stage, Reporting stage, and Holding accountability.

d. Tri Pantangan

The three taboos are a pillar of Ki Hajar Dewantara's teachings as an effort to shape a person's character to be honest and obedient to applicable rules. Erawati & Welan, (2022). Indicators of the three taboos: Pantangan from abuse of power, Pantangan from financial abuse, and Pantangan from abuse decency.

RESULT and DICUSSION

1. Understanding Accounting and Village Fund Management: A good understanding of accounting has a positive effect on village fund management, supporting the theories of Agency, Stewardship and Planned Behavior. These theories show that understanding accounting helps reduce conflict, increase efficiency, and influence intentions and attitudes in managing village funds.
2. Community Participation and Village Fund Management: Community participation has a positive effect on village fund management. This is in line with the Agency, Stewardship, and Planned Behavior theory, which states that participation reduces the risk of unwise actions, strengthens commitment, and influences managerial attitudes.
3. Accounting understanding moderated by the Tri Abstinence: The Tri Abstinence does not moderate the influence of accounting understanding on village fund management, contrary to theories that are expected by the Tri Abstinence to strengthen this relationship.
4. Community Participation moderated by Tri Pantangan: Tri Pantangan positively moderates the influence of community participation on village fund management, in accordance with the Agency, Stewardship and Planned Behavior theory which shows that this moderation increases accountability and effectiveness in village fund management.

CONCLUSION

This research aims to evaluate the influence of accounting understanding and community participation on village fund management with the three taboos as moderation. The conclusions of the research are:

1. Understanding accounting has a positive effect on village fund management.
2. Community participation has a positive effect on village fund management.
3. The three taboos do not moderate the influence of accounting understanding on village fund management.
4. The three taboos positively moderate the influence of community participation on village fund management.

REFERENCES

- Ananda Naufal Zaki, Melati Oktafiyani, & Lenni Yovita. (2023). Efektivitas Pengelolaan Dana Desa Kecamatan Tuntang: Perspektif Teori Keagenan. *Jekobs*, 2(1), 23–37.
- Ayem, S., & Fitriyaningsih, E. (2022). Determinan akuntabilitas pengelolaan dana desa. *Forum Ekonomi*, 24(2), 446–463.
<https://doi.org/10.30872/jfor.v24i2.10869>
- Ayem, S., & Nugroho, M. M. (2020). Pengaruh Pemahaman Akuntansi Koperasi Berdasarkan Standar Akuntansi Keuangan Entitas tanpa Akuntabilitas Publik, Tingkat Kompetensi, dan Sistem Pengendalian Intern terhadap Kualitas Laporan Keuangan pada Koperasi Pegawai Republik Indonesia. *Permana: Jurnal Perpajakan, Manajemen, Dan Akuntansi*, 12(1), 27–40.
<https://doi.org/10.24905/permana.v12i1.89>
- Cahyani, N. M., & Suardika, A. A. (2020). Pengaruh sistem pelaporan, partisipasi masyarakat dan pemahaman peraturan pemerintah pada akuntabilitas pengelolaan dana desa (Survei pada desa-desa di Kecamatan Abiansemal Kabupaten Badung). *Hita Akuntansi Dan Keuangan*, 1(2), 16–31.
- Coenraad, D. P., & Rahmahwati, R. (2020). Quality of Regional Financial Statements: The Influence of Information Systems on Financial Management and Fixed Assets Management. *Kontigensi: Jurnal Ilmiah Manajemen*, 8(2), 50–55.
- Deviyanti, N. K., & Alit Erlina Wati, N. W. (2022). Pengaruh Kompetensi, Partisipasi Masyarakat, dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Empiris Pada Desa Se-Kecamatan Mengwi, Kab Badung). *Hita Akuntansi Dan Keuangan*, April, 36–48.
- Erawati, T., & Welan, M. B. (2022). Pengaruh Persepsi Penghargaan Finansial dan Pemahaman Ajaran Tri Pantangan Terhadap Pemilihan Profesi sebagai Akuntan Publik Pada Mahasiswa Akuntansi Fakultas Ekonomi Universitas Sarjanawiyata Tamansiswa Yogyakarta. *Jurnal Literasi Akuntansi*, 2(4), 219–226.
<https://doi.org/10.55587/jla.v2i4.74>
- Guanabara, E., Ltda, K., Guanabara, E., & Ltda, K. (n.d.). *No 主観的健康感を中心とした在宅高齢者における健康関連指標に関する共分散構造分析* Title. 201630144.
- Juniarti, U., Adha Inapty, B., & Rakhmawati, I. (2022). Pengaruh Kompetensi Aparatur, Partisipasi Masyarakat, Terhadap Efektivitas Pengelolaan Dana Desa Di Kecamatan Labuhan Haji Dengan Pemanfaatan Teknologi Informasi Sebagai Variabel Intervening. *Jurnal Riset Mahasiswa Akuntansi*, 2(3), 608–620.
<https://doi.org/10.29303/risma.v2i3.298>
- Kusumaningrum, S. P. (2014). *Jurnal ilmiah*. *Jurnal Ilmiah*, 10(2), 1–94.
<https://doi.org/10.33087/jiubj.v23i1.3287>
- Lestari, N. L. W. T., & Dewi, N. N. S. R. T. (2020). Pengaruh Pemahaman Akuntansi, Pemanfaatan Sistem Informasi Akuntansi Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan. *KRISNA: Kumpulan Riset Akuntansi*, 11(2), 170–178.
<https://doi.org/10.22225/kr.11.2.1435.170-178>
- Mada, S., Kalangi, L., & Gamaliel, H. (2017). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Gorontalo. *Jurnal Riset Akuntansi Dan*

- Auditing "Goodwill,"* 8(2), 106–115.
<https://doi.org/10.35800/jjs.v8i2.17199>
- Mahardika, V. V., & Firdaus, S. U. (2022). Analisis Undang-Undang Nomor 6 Tahun 2014 Tentang Desa. *Jurnal Demokrasi Dan Ketahanan Nasional*, 1(1), 205–213.
- Moshinsky, 2020. (1959). No Title. *Phys. (Vol. 13, Issue 1)*.
- Mustanir, A., & Sukri, S. (2019). Partisipasi Masyarakat Dalam Musyawarah Perencanaan Pembangunan Di Desa Betao Riase Kecamatan Pitu Riawa Kabupaten Sidenreng Rappang. *MODERAT: Jurnal Ilmiah Ilmu Pemerintahan*, 5(2), 18–32.
- Nadriana, L. (2022). *PENGELOLAAN KEUANGAN DESA BERDASARKAN UNDANG-UNDANG DESA Negara Republik Indonesia adalah negara. 01(2)*, 53–67.
- Pebriantari, N. K., & Andayani, R. D. (2021). Pengaruh Tingkat Pemahaman Akuntansi, Fungsi Badan Pengawas Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan (Studi Empiris Pada LPD SeKecamatan Gianyar). *Hita Akuntansi Dan Keuangan*, 2(2), 432–447.
- Pora, R., Ibrahim, A. H., & Tubuli, M. R. S. (2022). Jurnal Government of Archipelago ISSN 2775-2925. *Government of Archipelago*, 3(1), 1–10.
- Pratiwi, Y. N., Fadilah, S., & Nurcholisah, K. (2021). Pengaruh Akuntansi Dana Desa dan Partisipasi Masyarakat terhadap Pengelolaan Dana Desa. *Jurnal Riset Akuntansi*, 1(1).
<https://doi.org/10.29313/jra.v1i1.54>
- Pugu, M. R., Riyanto, S., & Haryadi, R. N. (2024). *Metodologi Penelitian; Konsep, Strategi, dan Aplikasi*. PT. Sonpedia Publishing Indonesia.
- Purwanti, U. (2021). Transparansi Pengelolaan Dana Desa Di Desa Melilian Kecamatan Gelumbang Kabupaten Muara Enim. *Jurnal Ilmu Administrasi Dan Studi Kebijakan (JIASK)*, 3(2), 79–90.
<https://doi.org/10.48093/jiask.v3i2.35>
- Putri, A. R. L., & Maryono. (2022). Pengaruh Transparansi, Akuntabilitas, Partisipasi Masyarakat, Dan Kompetensi Aparat Desa Terhadap Pengelolaan Dana Desa. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(3), 1668–1688.
- Rahmadhani, A., & Syahdan, S. A. (2022). Pengaruh Peran Perangkat Desa, Pemahaman Perangkat Desa dan Penerapan Alokasi Dana Desa Terhadap Akuntabilitas Pengelolaan Dana Desa se Kecamatan Pulau Laut Barat di Kabupaten Kotabaru. <https://Journal.Ukmc.Ac.Id/Index.Php/Pnsoa/Article/View/635>, 1(1), 132–147.
- Sugiyono, S., & Lestari, P. (2021). *Metode penelitian komunikasi (Kuantitatif, kualitatif, dan cara mudah menulis artikel pada jurnal internasional)*. Alfabeta Bandung, CV.
- Taufiqurrohman, T., Mudawanah, S., & Muthanudin, M. (2021). Pengaruh Pemahaman Akuntansi Dan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan Pada Pemerintahan Kabupaten Lebak. *Jurnal Studia Akuntansi Dan Bisnis (The Indonesian Journal of Management & Accounting)*, 9(2), 103–112.
<https://doi.org/10.55171/jsab.v9i2.579>
- Tumbel Mentari, S. (2014). Kecamatan Tareran. *Partisipasi Masyarakat Dalam Pengelolaan Dana Desa Di Desa Tumaluntung Satu Kecamatan Tareran Kabupaten Minahasa Selatan*.
- Wardani, D. K., Prabowo, A. A., & Anugrah, K. A. (2021). Pengaruh Komitmen Organisasi Perangkat Desa Dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Dengan Whistleblowing System Sebagai Variabel Moderating The Effect Of Organizational Commitment And Community Participation On The Village. *Jurnal Akuntansi Manajerial*, 6(2), 1–16.