

**Transparency and Accountability of Village Fund Allocation Management in
Wironanggan, Gatak, Sukoharjo**

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ABSTRACT

This study was aimed to analyze the effect of financial statement presentation, the accessibility of financial reports and functional supervision on transparency, and the accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.

The research method used in this research was quantitative research using primary data. It was obtained by distributing questionnaires to respondents who were the village officials of Wironanggan, Gatak, Sukoharjo, the neighbourhood (RT), the hamlet (RW) and the society which was 78 respondents. Data analysis techniques used was multiple linear regression analysis.

The result of this study based on data analysis result was that the presentation of accountability report and accessibility did not affect the transparency of village funds management in Wironanggan, whereas the functional supervision had a considerable positive effect on transparency in village fund management. In addition, the results of the study also pointed out that the presentation of accountability report had a significant positive effect on the accountability of village fund management, while the accessibility and functional supervision did not affect the accountability of village fund management.

Keywords: Presentation of Financial Statement, Accessibility, Functional Supervision, Transparency, Accountability.

A. Background of Problem

Fiscal decentralization from central to regional government as a consequence of regional autonomy causes demands for transparency and accountability of public finances in Indonesia. The government must be able to increase transparency and accountability in state (central and regional) financial management, one of its ways is by reforming presentation of financial statements. In order to carry out people's mandate, the government must be able to provide all relevant financial information genuinely and openly to public (Hehanussa, 2015: 82).

Transparency can guarantee access or freedom for everyone to get information about the administrations of government. They are information about policies, process of making and implementing them, and results achieved as well. Transparency also signifies as organizational openness in providing information related to public resource management activities to parties who become stakeholders (Mahmudi, 2010: 18).

The law of Republic of Indonesia No.14-year 2008 concerning public information disclosure states that information is a basic need for each person to develop their personal and social environment and it is a fundamental part of national security. The right to acquire information is a human right and public openness is one of critical character of a democratic state which upholds the people's sovereignty to realize a good state administration.

Information can be presented in a sort of financial statement. The inability of financial statement to fulfill accountability is not only due to annual reports uncovering all relevant information needed by users, but also because these reports are not available instantly and accessible to potential users (Stecollini, 2002).

Accountability in village government involves its ability to account for activities conducted which relate to issues of development and village governance. That accountability concerns on financial problems contained in village budget or known as APBDes with village fund allocation as one of its components (Sukasmanto in Sumpeno, 2011: 222).

Presentation of regional financial statement is a crucial factor to present accountability in regional finances management. Local governments must be able to compose financial reports in accordance with acceptable accounting standards and qualifies qualitative characteristics of financial statement. Providing complete information in financial statement will spotlight transparency and later actualize accountability (Nordriawan, 2010: 51).

Accessibility can affect on transparency and accountability as well. The definition of accessibility according to large Indonesian dictionaries (Kamus Besar Bahasa Indonesia, KBBI) mentions it as things that can be an access or linked. The importance of applying good financial accounting and the ease of public getting this information extremely determines the level of transparency and accountability of regional finances (Sukhemi, 2012: 288).

Local governments have to provide an easy access for users of financial statement not only for legislative and judicative boards but also society giving trust to them to manage public funds (Lewier and Kurniawan, 2016: 4).

On the top of that, to make administration going well and stay on plan, supervision is needed. Supervision activities will be more effective if it involves functional supervision. That is supervision executed by functional supervisory apparatus formed by government both coming from internal and external (Baswir, 2000: 137).

Various previous studies discussed about transparency and accountability of regional financial management are a research by Mustofa (2012), Lewier and Kurniawan (2016) declared that presentation of regional financial statement and accessibility of financial statement had a positive and significant effect on the accountability of regional financial management.

Apriliani et. al. (2015), said that presentation of financial statement, qualitative characteristics of financial statement and accessibility have a substantial and positive effect on the transparency of regional financial statement both partially and simultaneously.

Sukhemi (2012) asserted that accessibility of financial statement significantly and complimentarily affects on regional financial accountability and level of disclosure does not extensively influence regional financial accountability.

This study uses a prior reference from the research of Apriliani et. al. (2015). The distinction of this study is that the researchers used two dependent variables which were transparency and accountability in Village Fund Allocation (Alokasi Dana Desa, ADD) management and added an independent variable that was functional supervision. The researchers used a different object which was Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.

Wironanggan, Gatak, Sukoharjo is one of reporting entities having obligation to present financial statement appropriate with existing provisions. However, its presentation still exceeds various obstacles and problems.

These problems such as people of Wironanggan, Gatak, Sukoharjo generally do not know how realization of the Village Fund Allocation (ADD) performed by the village apparatus is, so that there is lack of transparency founded in management of village finances in organizing Village Fund Allocation (ADD).

Besides, people of Wironanggan, Gatak, Sukoharjo do not understand the significance of village financial accountability. They are not aware of how the funds are used and spent

because nothing revealed into a public. As a society who pays taxes, definitely they also want to pick up on how and for what the funds are addressed by the government.

In this time, the village government of Wironanggan, Gatak, Sukoharjo does not have a website yet that aims to open information needed by the society as well as a connecting communication between the village government Wironanggan, Gatak, Sukoharjo and spacious society.

Afterwards, the researchers intend to know the relationship between factors affecting transparency and accountability in Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo such as the presentation of regional financial statement, accessibility and functional supervision.

Based on the background above, the researchers are interested in conducting research under the title "Transparency and Accountability of Village Fund Allocation (ADD) Management in Wironanggan, Gatak, Sukoharjo".

B. Formulation of Problem

Based on the background, identification, and scope of problem above, it can be formulated as follows:

1. Does presentation of the accountability report affect transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo?
2. Does accessibility affect transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo?
3. Does functional supervision affect transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo?
4. Does presentation of accountability report affect accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo?
5. Does accessibility affect accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo?
6. Does functional supervision affect accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo?

C. Aim of Research

Based on the research questions above, the purposes of this research were:

1. To analyze the effect of presentation of accountability report toward the transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
2. To figure out the effect of accessibility toward the transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
3. To evaluate the effect of functional supervision toward the transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
4. To identify the effect of presentation of accountability report toward the accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
5. To verify the effect of accessibility toward the accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
6. To inspect the effect of functional supervision toward the the accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.

D. Theoretical Framework

1. Village Fund Allocation

In consonance with the ministerial of Home Affairs ordinance no. 37 year 2007 about the guidelines of Village Fund (Peraturan Pemerintah Dalam Negeri, Permendagri) No. 37/2007 written in article 1 section 2, the definition of Village Fund management is the whole activities including arrangement, unemployment, administration, report, accountability and supervisory of village financial. (Setiawan, et al 2017: 3).

Permendagri No. 37/2007 explains that village financial is all of rights and obligations in organizing village government which can be appreciated by money encompassing all sorts of

assets related to the village rights and obligations. Generally, village financial source comes from Village Own-source Revenue (Pendapatan Asli Desa, PAD), government fund, and Village Owned Enterprises (Badan Usaha Milik Desa, BUMDes) income. As regard to local government affair held by village government, it will be funded by Local Government Budget (Anggaran Pendapatan Belanja Daerah, APBD), whereas central government affair handled by village government will be subsidized by State Budget (Anggaran Pendapatan Belanja Negara, APBN). (Hanifah dan Praptoyo, 2015: 4).

Permendagri No. 113 year 2014 envisages that village financial is all of village rights and obligations which have monetary valued and all kinds of money and commodities related to the village right and obligation enforcements. A valuable village fund management is in appropriate to guideline regulated by the government on Permendagri No. 113 year 2014 about Village Fund Allocation, where it covers five important points which are arrangement, realization, administration, report, and accountability.

Depend on Permendagri No. 113 year 2014, case of Village Fund Management, defines it as the whole activities such as arrangement, realization, administration, report, and accountability. In accordance with the background above, the researchers put more focus on the administration, report and accountability.

2. Village Fund Allocation

One of direct aid from central government is Village Fund Allocation (Alokasi Dana Desa, ADD), it is a direct aid fund allocated to the Village government used to step up society and institutional services, and public facilities of village which are required and prioritized by the society, which utilization and administration management are realized and accounted by Chief of the Village. To be able to manage and account the use of those funds, the village government should understand how Village Fund Management is.

Financial management of Village Fund Allocation (ADD) is an inseparable part of Village Financial Management (Pengelolaan Keuangan Desa, PKD) in Village Government Budget (APBDesa). Hence, in financial management of Village Fund Allocation (ADD) it must fulfill the principle of Village Fund Allocation Management i.e. all of activities funded by Village Fund Allocation (ADD) have to be planned, realized, and evaluated in public with principle from, by, to society. The whole activities should be accountable administratively, technically and legally, Village Fund Allocation (ADD) is realized with economical, oriented and controlled principle (Muslimin et al, 2012: 83).

3. Transparency

According to Mardiasmo (2004: 30), transparency is the government openness in providing information relating to public resource management to those parties who need it. The government has obligation to present the financial information and other which will be used by concerned parties in making a decision.

The definition of transparency is the openness committed seriously, comprehensively, and giving the space to active participations from all over society class in public resources management process. (Andrianto, 2007: 20).

Conforming to Permendagri No. 37/2007, article 4 section 7, discussed about The Guidelines of Local Financial Management (Pedoman Pengelolaan Keuangan Daerah), transparency is the openness principle that may allow the society to understand and get access of information about local financial widely (Mahmudi, 2010: 17).

The existence of transparency can guarantee the access or freedom to every society to obtain the informations about the government performances, such as the information about policy, its process and realization, along with those results. Transparency also intends to organizational openness in sharing information relate to public resources management activity to the concerned parties. (Mahmudi, 2010: 18).

4. **Accountability**

As stated by Mustofa (2012: 2) accountability is one of the obligations to account an achievement or failure of organizational performance in lining the target up which has been already applied at the previous periodic periods. Accountability as a concept referred to an external standard determines a bureaucracy action. (Widodo, 2011: 67).

Accountability is a larger concept than stewardship. It is because of the stewardship points on a managing activity economically and effectively without being imposed on any obligation to report, while accountability refers to the accountability of a *steward* to the mandator. (Mardiasmo, 2002: 21).

In line with Annisaningrum (2010: 1) accountability is to account the resources management and policy performance entrusted to reposting entity in achieving decided purposes periodically. It is the obligation to extend the accountability, to answer or to explain the action and performance of legal entity/ collective leader of organization to the right authority to require the accountability statement.

As the consequence of village autonomy, a good government observes an accountability principle in village government level. The accountability of village government involves the village government ability to account the conducted programme regard to development and village government issues. This Accountability wraps up the financial problem in APBDes with Village Fund Allocation as one of its components (Sukasmanto in Sumpeno, 2011: 222).

5. **Presentation of Accountability Report**

Presentation of Local Financial Statement is critical factor to create the accountability of local financial management. The local government obliged to organize financial statement proper to accountancy standard accepted by public and conform to qualitative characteristic of financial statement. A complete presentation of information in financial statement will set up transparency and eventually realize the accountability (Nordriawan, 2010: 51)

Local government has to fill elements of qualitative characteristic of financial statement in presenting financial statement as what has been determined in government ordinance (Peraturan Pemerintah, PP) No. 24 year 2005, those are relevant, comparable, and perceivable. The arrangement of financial statement is a transparency need which is a supporting requirement of the existence of accountability known as the government openness of public resource management activity (Mardiasmo, 2006).

If the information contained in local government financial statement has already come up the characteristic criteria of government financial statement as what has been admitted by PP No. 24 year 2005, it summarizes that local government is able to create transparency and accountability in local financial management. The information transparency formerly financial information and fiscal must be performed in relevance and perceivable form (Mardiasmo, 2006).

The better presentation of financial government report the better implication on increasing the realization of local financial accountability management. Local government have to provide the ease of access to of financial statement user. If the presentation of financial statement is performed well, but it does not grant the ease of access for financial statement user of, so the effort to deliver accountability of local financial management will not run well. (Lewier and Kurniawan, 2016: 4).

6. **Accessibility**

The accessibility of financial statement is a supporting media in performing local government institution framework as the public sector institution. The accessibility will also affect on how much access of the local financial information has been done (Apriliani, *et al.*, 2015: 3). The accessibility of financial report is the ability on giving the access to stakeholders in order to understand and get the financial statement as a part of their participation (Aliyah dan Nahar, 2012: 142).

In agreement with Kamus Besar Bahasa Indonesia, the definition of accessibility is the matter that can be an access or linked. The significant of well financial accountancy application and ease of getting information for society will really determine the level of transparency and local financial accountability (Sukhemi, 2012)

Local government has obligation to give an easy access for financial statement user, not only for legislative and supervisory institution but also for all of society who have already given them their trust to manage public fund (Lewier and Kurniawan, 2016: 4).

7. Functional Supervision

Based on government ordinance No. 20 year 2002 about consideration and supervision of local government performance, it defined that the functional supervision is a controlling handled by an institution which has duty and function to do monitoring through the investigation, evaluation, depreciation, and assessment.

The apparatus who execute the functional supervision in internal environment decided on Permendagri No. 44 year 2008 as follows:

- a. Financial and Development Supervisory Agency (Badan Pemeriksa Keuangan dan Pembangunan, BPKP),
- b. Inspector general department,
- c. Apparatus of non-departmental supervisory agency and other government agencies,
- d. Provincial inspector
- e. Distric inspector

E. Hypothesis

Base on the decided theory, the hypothesis of this research were:

- H₁: Presentation of accountability report affects positively significantly on transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
- H₂: Accessibility affects positively significantly on transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
- H₃: Functional supervision affects positively significantly on transparency Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
- H₄: Presentation of accountability report affects positively significantly on accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
- H₅: Accessibility affects positively significantly on accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.
- H₆: Functional supervision affects positively significantly on accountability of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.

F. Research Method

The research conducted was included in quantitative research because the research purpose was to verify the hypothesis using the research instruments. Quantitative research is the research method served to study on particular population or sample. Technical of samplings generally performs randomly, collecting data uses the research instrument, analysing data is quantitative or statistic with a purpose to examine the determined hypothesis. (Sugiyono, 2012: 13).

In this research the quantitative method was used to know the effect of presentation of accountability report and accessibility on transparency and accountability of Village Fund Allocation (ADD) management. The instrument of this research was quetionary instrument. The acquired data was the statements from Neighborhood Association (Rukun Tetangga, RT), Administrative Unit (Rukun Warga, RW), Village Council (Badan Permusyawaratan Desa, BPD) and the Chief of Village of Wironanggan, Gatak, Sukoharjo as the answers of the stated questions.

G. Population and Sample

Population in this study was 78 respondents covering whole instruments either Neighborhood Association (Rukun Tetangga, RT), Administrative Unit (Rukun Warga, RW),

Village Council (Badan Permusyawaratan Desa, BPD) and the Chief of Village of Wironanggan, Gatak, Sukoharjo

Since the sample used less than 100 respondents, every sample in this research was totally engaged as respondents. The sample in this research was consisted of RT, RW, BPD and the chief of Wironanggan which was totally 78 respondents.

H. Research Variable

1. Dependent Variable (Y)

This variable is frequently called as respon varibale, output, criteria, consequent, where in bahasa, it is well known as variabel terikat (bound variable). Bound variable is an affected variable or as a “cause” due to the presence of independent variable (Sugiyono, 2005:3). As for the dependent variable of this research was the transparency and accountability.

Table 1
Operational definition of Y variable

Variable	Definition	Indicator
Transparency	According to Mardiasmo (2004: 30) transparancy is an openness of government in supplying information related to the activities of public resource management to those who need it.	<ol style="list-style-type: none"> 1. Availability of announcement 2. Availability of socialization 3. Availability of proposal or voice of people, and 4. Simplicity of accessing the information
Accountability	Accountability is a principle of public responsibility where the process of budgeting including scheming, arrangement, and execution are must be able to be well-reportable and well - accountable to Regional assembly (DPRD) and the society. (mardiasmo, 2002: 105)	<ol style="list-style-type: none"> 1. Accountability of law and honesty 2. Accountability of process 3. Accountability of program 4. Accountability of policy

2. Independent Variable (X)

Independent variable or free variable in this research was the presentation of financial statement, accessibility, and functional supervision.

Table 2
Operational definition of X variable

Variable	Definition	Indicator
Presentation of Financial Statement	Presentation of financial statement is a structured presentation of financial position and performance of an entity. (Hehanussa 2015:85).	<ol style="list-style-type: none"> 1. Relevant 2. Reliable 3. Comparable 4. Understandable
Accessibility	Accessibility of financial statement is an ability of giving access to stakeholders to find out or obtain the financial statement as a part of their participation (Hehanussa, 2015:85)	<ol style="list-style-type: none"> 1. Openness 2. Simplicity 3. Accessible
Functional Supervision	Based on the government rule, number 20, 2002 asserted that fungsional supervision is a type of supervision held by an institution or a foundation functioning to watch over through examination, evaluation, depreciation, and assessment.	Supervision is carried out since the planning of budgeting untill the realisation of the budget.

I. Data Analysis Technique

1. Research Instrument Test

a. Validity Test

Validity is the ability of a measuring instrument to calculate what should be assessed. The validity of the instrument is determined by correlating among score obtained from each question or statement with the total score (Sanusi, 2013: 77). If $r_{\text{count}} > r_{\text{table}}$, it indicates that the question item is valid and if $r_{\text{count}} < r_{\text{table}}$, it designates that the question item is invalid (Ghozali, 2011: 53).

b. Reliability Test

Reliability test is an index that shows how far the measuring instrument can be trusted or reliable, how far the measurement results remain consistent when sized the same symptoms twice or more using the same measuring instrument (Sugiyono, 2007: 110)

According to Sekaran (2006: 182), she stated that the closer reliability coefficient to 1.0 the better. In general, reliability < 0.60 is considered bad, reliability in the range of 0.70 is acceptable, and more than 0.80 is good.

2. Classic Assumption Test

The Classic assumption test can be performed in order to make the regression model used provide a representative result.

a. Normality Test

Normality test is used to determine whether a data is normally distributed or not. If the distribution is normal then the distribution of values of each variable is in the form of a normal distribution. The normality test can be done by *Kolmogorov-Smirnov Non-Parametric Statistical Test (K – S)*. Data confirms normally distributed if the significance is greater than 0.05 (Irianto, 2007: 272).

b. Multicollinearity Test

According to Ghozali (2011: 105), multicollinearity test aims to test the regression model. Is there any correlation among independent variables (independent)? The way to detect multicollinearity is conducted by regressing the analysis model and testing the correlation among independent variables using the *variance inflation factor (VIF) and tolerance value*.

If the *tolerance* value is greater than 0.1 and the VIF value is less than 10, so that there is no multicollinearity in the study. Conversely, if the *tolerance* value is less than 0.1 and the VIF value is greater than 10 then there is multicollinearity (Ghozali, 2006: 92).

c. Heteroscedasticity Test

Heteroscedasticity test aims to test the regression model, is there an inequality of *variance* from residuals of one observation to another. If it is constant, it is called homoscedasticity and if it is different, it is called heteroscedasticity. A good regression model is homoscedasticity or no heteroscedasticity (Ghozali, 2001: 77).

Symptoms of heteroscedasticity are tested by *Glejser* method by constructing a regression between *absolute values of residuals* and independent variables. If each independent variable has no significant effect on *absolute residuals* ($\alpha = 0.05$) so there is no heteroscedasticity symptoms in the regression model (Sanusi, 2011: 135).

3. Model Accuracy Test

a. Simultaneous Significance Test (F Test)

The F statistical test basically demonstrates whether all independent or independent variables entered in model have a joint influence on dependent variable or fastened (Ghozali, 2011: 98). Thus, the F test displays that the *goodness of fit* or the regression model used is correct or not.

b. Coefficient of Determination

The coefficient of determination (R^2) explains how many proportions of variation of dependent variable is defined by variation of independent variable (Widarjono, 2013: 70). Many

researchers recommend using *adjusted R²* value in evaluating of which is best regression model. Unlike *R²*, the *adjusted R²* value can go up or down if an independent variable is added to the model.

4. Multiple Linear Regression Analysis

Regression analysis is a study of the dependence of dependent variable to one or more independent variables (Ghozali, 2011: 95). The purpose of this analysis is to determine the magnitude of effect appeared between the influence of presentation of accountability report and accessibility to transparency and accountability in the Village Fund Allocation (ADD) management together using multiple regression equation as follows:

$$Y_1 = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$Y_2 = a + b_1X_1 + b_2X_2 + b_3X_3 + e \text{ (Sanusi, 2011: 135)}$$

Information:

Y_1	= dependent variable which is transparency
Y_2	= dependent variable which is accountability
X_1	= presentation of accountability report
X_2	= accessibility
X_3	= functional supervision
a	= variable / constant number
b_1, b_2	= regression coefficient
e	= confounding variable

5. Hypothesis Testing

The statistical *t* test basically shows how far the influence of one explanatory or independent variable individually in describing dependent variable (Ghozali, 2011: 98).

J. Research Results

1. Instrument Test

a. Validity test

The results of validity test under assisting of SPSS computer program 16.00 version declared that all statement items of presentation of accountability report variable were claimed as valid, this was evidenced by obtaining a correlation coefficient ($r_{\text{count}} > 0.308$). The value of 0.308 was achieved from the r_{tabel} value with $N = 78$. Thus, the overall score of indicators of presentation of accountability report variable were able to provide an excellent representation and can be used as an instrument in measuring the variables defined in this study.

The results of accessibility validity test highlighted that all items of accessibility variable statement were announced as valid. This was verified by getting a correlation coefficient ($r_{\text{count}} > 0.308$). The value of 0.308 was picked up from the r_{tabel} value with $N = 78$. By that, the overall score of indicators of accessibility variables can grant an impressive representation and can be applied as an instrument in measuring the variables specified in this study.

The results of functional supervision validity test marked that all items of functional supervision variable statements were valid. This was proven by acquiring a correlation coefficient ($r_{\text{count}} > 0.308$). A value of 0.308 was gained from the r_{tabel} value with $N = 78$. Thereby, the overall score of indicators of functional supervision variables contributed an awesome representation and can be utilized as an instrument in measuring the variables marked out in this study.

Transparency Validity Test results revealed that all statement items of transparency variables were proclaimed as valid. This was signed by obtaining the value of correlation coefficient ($r_{\text{count}} > 0.308$). The value of 0.308 was achieved from the r_{tabel} value with $N = 78$. So, the overall score of indicators of transparency variable can supply a magnificent representation and be used as an instrument in measuring the variables determined in this study.

The accountability validity test results designated that all items statement of accountability variable was mentioned valid. This was spesified by obtaining a correlation coefficient ($r_{\text{count}} > 0.308$). A value of 0.308 was obtained from the r_{tabel} value with $N = 78$. So that the overall score of indicators of accountability variables can provide an astonishing representation and be operated as an instrument in measuring the variables decided in this study.

b. Reliability Test

The results of reliability test on questionnaire on each research variables under assisting of SPSS computer program version 16.00 found out that all values from variable of presentation of accountability report, accessibility, functional supervision, transparency and accountability were bigger than 0.6. Therefore, it can be declared as reliable.

2. Classical Assumption Test

a. Normality test

Normality test results pointed that *Asym. Sig* value in equations 1 and 2 are 0.824 and 0.527, if these results compared with the probability of 0.05 so they were greater. Moreover, it can be concluded that the research data distributed normally.

b. Multicollinearity Test

The calculation results indicated that all TOL values from variable of presentation of accountability and accessibility were > 0.10 and all VIF values were < 10 . So that it can be wrapped up that in this regression model there are no symptoms of multicollinearity correlating between independent variables.

c. Heteroscedasticity Test

Heteroscedasticity test results denoted that all significance values from variable of presentation of accountability and accessibility reports are bigger than 0.05. Thereby, the variable of presentation of accountability, accessibility and functional supervision reports has no symptoms of heteroscedasticity.

3. Model Accuracy Test

a. Simultaneous Significance Test (F Test)

F test results with dependent variable transparency can be noticed from the sig value. 0.007 which was less than 0.05. It signified that the first regression model was eligible or conformed model accuracy test.

F test results with dependent variable accountability can be recognized from its sig.'s value 0,000 which was less than 0.05. It determined that the first regression model was eligible or answered model accuracy test.

b. Determination Coefficient Test (R^2)

The determination coefficient (R^2) results for dependent variable transparency pointed out that *Adjusted R square* value was 0.480. It indicated that ability of independent variables in explaining dependent variable was 48%, and the rest was influenced by other variables out of model not examined in this study.

Adjusted R square value of 0.506 for dependent variable accountability means the ability of independent variables in analyzing dependent variable that was 50.6%, the rest was influenced by other variables out of model not researched in this study.

4. Multiple Linier Regression Analysis

This is the result of multiple regression test:

Table 3
Result of Multiple Linier Regression Analysis
Dependent Variable: Transparency
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11,454	2,753		4,160	,000
X1	,187	,125	,170	1,493	,140
X2	,039	,068	,062	,571	,570
X3	,297	,117	,287	2,534	,013

a. Dependent Variable: Transparency

Resource: data processed 2017.

Based on the table above, multiple linear regression equation can be arranged as follows:
 $Y = 11,454 + 0,187 X1 + 0,039X2 + 0,297 X3 + e$

Based on the multiple linear regression equation can be interpreted as follows:

- The constant value was positive in 11.454, it displayed that if presentation of accountability report, accessibility and functional supervision variable is deemed as constant (0), then transparency value was 11.454.
- The regression coefficient of presentation of accountability report (b_1) variable was positive in 0.187. This indicated that if presentation of accountability report is upgraded one unit by annotation that accessibility and functional supervision variable is considered constant, it will improve the value of transparency to be 0.187.
- The regression coefficient of accessibility variable (b_2) was positive in 0.039. This testified that if accessibility is added to one unit, with presentation of accountability report and functional supervision variable that is regarded as constant, it will upscale the transparency value to be 0.039.
- The regression coefficient of functional supervision variable (b_3) was positive in 0.297. This connoted that if functional supervision is enhanced by one unit, with presentation of accountability report and accessibility variable supposed to be constant, it will boost the value of transparency to be 0.297.

Table 4
Result of Multiple Linier Regression Analysis
Dependent Variable:Accountability

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11,408	3,743		3,048	,003
X1	,352	,170	,245	2,066	,042
X2	-,096	,092	-,116	1,037	,303
X3	,082	,159	,060	,513	,610

a. Dependent Variable: Accountability

Resource: data processed 2017.

Based on table 4.20 above multiple linear regression equation can be set as follows:
 $Y = 11,408 + 0,352 X1 - 0,096 X2 + 0,082X3 + e$

Based on the multiple linear regression equation can be paraphrasted as follows:

- The constant value was positive in 11,408. This demonstrated that if presentation of accountability report, accessibility and functional supervision variable is adjudged as constant (0), then the value of accountability was 11,408.
- The regression coefficient of presentation of accountability report (b_1) variable was positive in 0.352. This identified that if presentation of accountability report is magnified by one unit

with the accessibility and functional supervision variable that is viewed as constant, it will advance the value of accountability to be 0.352.

- c. The regression coefficient of accessibility variable (b_2) was negative in 0.096. This shown that if accessibility is raised by one unit with presentation of accountability report and functional supervision variable that is set down as constant, it will reduce the value of accountability to be 0.096.
- d. The regression coefficient of functional supervision variable (b_3) was positive in 0.082. This denoted that if functional supervision is supersized by one unit with presentation of accountability report and accessibility variable that is regarded as constant, it will pump up the value of accountability to be 0.082.

5. Hypothesis Testing

- a. Presentation of accountability report did not affect transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.

Presentation of accountability reports did not affect transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo. It was validated by t-test results in the presentation of accountability report on transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo with value of 1.493 which expressed that its significance value was $0.140 > 0.05$.

The presentation of accountability reports in the village government of Wironanggan, Gatak, Sukoharjo had not contributed on providing information required by society even though financial statements are a measure of village government performance. It is considering that not all people understand about financial statements and who merely can keep an eye on the form of accountability report is the village government. The results of this study did not support the research conducted by Aliyah and Nahar (2012), explaining that presentation of financial statements has a significant and positive effect on transparency.

- b. Accessibility did not affect transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.

Accessibility did not affect the transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo. This was clarified by t-test results of accessibility on transparency of Village Fund Allocation (ADD) management Wironanggan, Gatak, Sukoharjo with value of 0.571 which pointed out that its significance value was $0.570 > 0.05$.

If financial statement is presented but does not provide an easy access for its users, so what is the point? Some efforts to deliver transparency in regional financial management will not run optimally. The Village Government of Wironanggan, Gatak, Sukoharjo have no facilities yet to facilitate the society in accessing any reports relating to village funds both on administration and financial statements. Supposedly with a rapid development of information and technology, they are be able to hand over an easy access for society such as the form of making a village website.

The results of this study do not go stand up for research conducted by Aliyah and Nahar (2012), telling that accessibility affected on transparency tremendously and firmly.

- c. Functional supervision had a significant positive effect on transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo.

It was proven by t-test results of functional supervision on transparency of Village Fund Allocation (ADD) management in Wironanggan, Gatak, Sukoharjo with value of 2.534 which designated that its significance value was $0.010 < 0.05$.

Supervision carried out by an institution or agency or unit that has task and function of controlling through inspection, review, depreciation, and assessment will increase transparency of village fund management, because this supervision starts performing from budget planning to budget realization. The results of this study support the proposed hypothesis.

- d. Presentation of accountability report affected positively and significantly on the accountability of village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo.

Presentation of accountability report affected positively and significantly on the accountability of village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo. It was built upon the t test result of presentation of accountability report regard to village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo with value of 2,066 which has significant value of $0,042 < 0,05$.

If the presentation of accountability report of the village government of Wironangan, Gatak, Sukoharjo is more comprehensive, user-friendly, intelligible, on time, completable, providing information to correct on previous financial activities, and understandable because it is revealed on the forms and terms adapted based on the users' ability limitation. Accordingly, so the accountability of village fund (ADD) management in Wironangan, Gatak, Sukoharjo turns to much better as well.

This research result promotes the previous research held by Mustofa (2012) depicted that the presentation of financial statement has positive and significant effect on accountability.

- e. Accessibility had no impact on accountability of village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo.

Accessibility has no impact on accountability of village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo. It was stated based on the t test result of accessibility on the accountability of village fund allocation (ADD) management in Wironangan Gatak Sukoharjo with value of $-1,037$ where its significant value was $0,303 > 0,05$.

The village fund allocation (ADD) management has not been published widely throughout neither Mass Media nor website (internet), therefore the users have not owned ease in obtaining information related to activities report and finance statement of village. The result of this study does not promote the previous research held by Sukhemi (2012), asserted that the accessibility has positively significantly impact on accountability.

- f. Functional supervision had effect on accountability of village fund allocation (ADD) management in Wironangan Gatak Sukoharjo.

Functional supervision had effect on accountability of village fund allocation (ADD) management in Wironangan Gatak Sukoharjo. It was declared based on the t test result of functional supervision on the accountability of village fund allocation (ADD) management in Wironangan Gatak Sukoharjo with value of $0,513 > 0,05$.

When the Functional supervision has no effect on the accountability it is probably caused of human error. Sometimes the accountability report exists only as ways to keep save from village fund inspection by the board. This research output does not sustain the hypothesis proposed.

K. Conclusion

According to the research result concerning to the effect of the presentation of accountability report, accessibility, and functional supervision on transparency and accountability of village fund allocation (ADD) management in Wironangan, gatak, Sukoharjo, it can be concluded as follows:

1. The Presenting of accountability report has no effect on transparency of the Village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo.
2. The Accessibility has no effect on the transparency of the village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo.
3. The functional supervision significantly and positively affects on the transparency of Village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo.
4. The presenting of accountability report significantly and positively affects the accountability of village fund allocation (ADD) management in Wironangan gatak Sukoharjo.

5. The accessibility does not affect the accountability of village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo.
6. The functional supervision has no effect on the accountability of village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo.

L. Advice

Based on the conclusion above, the researchers give suggestions to the stakeholders concerning to this study as follows:

1. The government of Wironangan, Gatak, Sukoharjo must give attention to the presentation of accountability report, accessibility and functional supervision to increase the transparency and accountability of village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo.
2. The presentation of accountability report needs particular concern as this variable has the biggest value in influencing the transparency and accountability of village fund allocation (ADD) management in Wironangan, Gatak, Sukoharjo.
3. The government of Wironangan village is expecting to build a website as a media to simply the society accessing the information related to village fund management.
4. The next research is expecting to increase the number of research variables, examine on a different variable and subject.

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