

The Influence of Transparency and Accountability on the Effectiveness of Village Revenue and Expenditure Budget Governance (APBDes) to Achieve Good Governance in Villages of Wonoayu District, Sidoarjo Regency.

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Abstract

This study aims to determine the effect of transparency and accountability on the effectiveness of APBDes governance in the villages of Wonoayu District, Sidoarjo Regency. This study uses descriptive quantitative methods. This study revealed that transparency has a positive and significant impact on the effectiveness of APBDes governance in the Wonoayu District villages. It highlights that transparency facilitates better budget disclosure and enhances public understanding of financial management processes. Conversely, accountability showed no significant effect on APBDes governance effectiveness, indicating the need for additional support such as external oversight and community participation. Collectively, transparency and accountability simultaneously have a significant influence, emphasizing the critical role of open and collaborative financial management in achieving good governance. **conclusion:** This study concludes that transparency plays a crucial role in enhancing the effectiveness of APBDes governance. Transparency ensures the disclosure of budget information to the public, fostering trust and participation in village financial management. However, accountability alone does not significantly impact governance effectiveness, suggesting the necessity of additional mechanisms, such as external monitoring and active community involvement, to optimize its influence. Collectively, transparency and accountability positively and significantly contribute to strengthening APBDes governance. These findings underline the importance of fostering transparency and reinforcing accountability to achieve good governance principles at the village level.

Keywords: Transparency, Accountability, APBDes, Financial Governance, Good Governance

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I. Introduction

The Village Budget (APBDes) is a crucial element of financial governance in rural areas, designed to support sustainable development and improve the welfare of village communities. APBDes serves as the primary reference for planning and implementing development programs, both physical and non-physical, at the village level. As a foundation of village finances, APBDes reflects the commitment of village governments to provide transparent, effective, and accountable services to the community. However, various challenges continue to hinder the implementation of good governance principles in the management of APBDes.

One prominent issue is the mismatch between APBDes reports and actual conditions in the field. For example, a corruption case involving village officials in Wonoayu District, Sidoarjo, illustrates that the management of village budgets has yet to achieve full transparency and accountability. Funds intended for village development are often misappropriated or fail to produce significant impacts on the community. Additionally, many village officials lack an understanding of transparency and accountability principles, leading to weaknesses in the planning, implementation, and reporting of village budgets.

Transparency in APBDes management is essential to ensure that village communities can access information about budget usage openly. This fosters public trust and encourages active participation in village development. On the other hand, accountability represents the responsibility of village officials to manage budgets ethically and effectively in accordance with the needs and interests of the community.

This study aims to analyze the influence of transparency and accountability on the effectiveness of APBDes governance in the villages of Wonoayu District, Sidoarjo Regency. Employing a quantitative approach, this research is expected to provide new insights and practical recommendations for village governments in enhancing financial governance in line with good governance principles.

This study follows the conceptual framework shown in Figure 1.

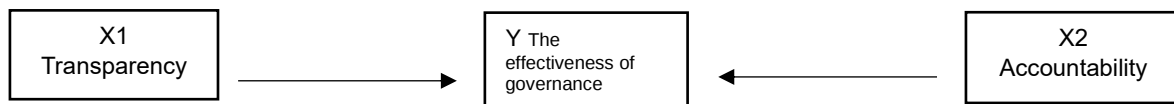


Figure 1: Conceptual Framework

Source: Developed by the Researcher

H₁: Transparency significantly affects the effectiveness of APBDes governance in Wonoayu District, Sidoarjo Regency.

H₂: Accountability significantly affects the effectiveness of APBDes governance in Wonoayu District, Sidoarjo Regency.

H₃: Transparency and accountability simultaneously have a significant effect on the effectiveness of APBDes governance in Wonoayu District, Sidoarjo Regency.

II. Empirical Literature Review

The effectiveness of governance

Effectiveness is generally often associated with efficiency in achieving goals, whether individual, group, or organizational goals. The effectiveness of good governance can be supported by the accountability and transparency of policymakers, as well as the participation of the community. (Wulandari, 2020).

Tranparency

Transparency refers to openness in all actions and policies implemented by the government. Transparency can build public trust in the government by providing accurate information. (Wulandari, 2020).

Accountability

The term "accountability" originates from the English word "accountability," which means responsibility or a state where someone or a particular party can be held accountable. Accountability itself illustrates how all elements within an organization or company perform according to their respective duties and authorities. (Balsano Amryanto Bhoka et al., 2023)

III. Method, Data, and Analysis

The third segment of the manuscript, titled "Methodology, Data Description, and Analysis," is dedicated to delineating the characteristics of the data utilized. The methodology is to be comprehensively expounded upon to enrich the model, detailing the analytical approach and the sequential steps taken. Equations presented in this section are to be appropriately numbered for reference.

This section conventionally encompasses the subsequent sub-divisions:

1. Sampling

The target population for this study comprises village officials in Wonoayu District, Sidoarjo Regency, who are directly involved in managing APBDes (Village Budget). The research context focuses on evaluating the influence of transparency and accountability on governance effectiveness. Using **purposive sampling**, 99 respondents were selected based on specific criteria, including their roles and responsibilities in financial management. Respondent profiles include village heads, secretaries, treasurers, and members of the financial management team.

2. Data

Collection

Primary data were collected through the distribution of structured questionnaires. These questionnaires contained both closed and open-ended questions to capture quantitative and qualitative insights into transparency, accountability, and governance effectiveness. Data

collection was conducted from November to December 2024, with researchers visiting village offices to ensure a high response rate and clarify any ambiguities in the questionnaires.

3. Measurement

This study employs validated measures to assess the variables of interest:

- **Transparency:** Measured through indicators such as the availability, accessibility, and clarity of budgetary information.
- **Accountability:** Assessed by evaluating the respondents' ability to justify financial management decisions and actions.
- **Governance Effectiveness:** Evaluated based on planning, implementation, reporting, and accountability processes in financial management. Each variable was quantified using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Concise Methodological Explanation

This study utilizes a descriptive quantitative approach to analyze relationships between transparency, accountability, and governance effectiveness in APBDes management.

Rationale for Method Selection

A quantitative approach is chosen for its ability to provide measurable and statistically analyzable results, while the descriptive design facilitates a comprehensive understanding of the current practices in APBDes management.

Precision in Research and Sample Design

The research design emphasizes clarity in defining variables and establishing relationships. Purposive sampling ensures that the selected respondents have relevant experience and knowledge about the topic under study.

Thorough Data Collection Procedures

Questionnaires were pretested to ensure reliability and validity. Data collection was conducted systematically, with researchers maintaining consistent procedures across all village offices

IV. Result and Discussion

Validity testing

Validity testing is used in this study to determine whether the questionnaire distributed to 99 respondents is valid or not. A questionnaire is considered valid if the questions are able to reveal what is being measured. (Ghozali, 2018), The testing criteria can be concluded as follows: if the significance level is less than 0.05, the item is considered valid. Below are the validity test results:

Tabel 1 Results of the Validity Test for the Transparency Variable

Question	Significance	Criterion	Remark
X1.1	0,000	0,05	Valid
X1.2	0,000	0,05	Valid
X1.3	0,000	0,05	Valid
X1.4	0,000	0,05	Valid
X1.5	0,000	0,05	Valid

Source: SPSS Output Results

In **Table 1**, the validity test for transparency includes 5 questions for the "Transparency" variable, which were analyzed with significance levels less than 0.05. Therefore, it can be concluded that all the questions measuring the transparency variable are significantly influential.

Tabel 2 Results of the Validity Test for the Accountability Variable

Question	Significance	Criterion	Remark
X2.1	0,000	0,05	Valid
X2.2	0,001	0,05	Valid
X2.3	0,000	0,05	Valid
X2.4	0,000	0,05	Valid
X2.5	0,000	0,05	Valid
X2.6	0,000	0,05	Valid

Source: SPSS Output Results

Based on the validity scale above, the accountability variable consists of 6 statement items. The analysis results indicate that the significance level values are less than 0.05. Therefore, it can be concluded that all statements of the accountability variable have no significant influence on variable Y.

Tabel 3 Results of the Validity Test for the Effectiveness of Village Budget Governance (APBDes) Variable

Question	Significance	Criterion	Remark
Y.1	0,000	0,05	Valid
Y.2	0,000	0,05	Valid
Y.3	0,000	0,05	Valid
Y.4	0,000	0,05	Valid
Y.5	0,000	0,05	Valid
Y.6	0,000	0,05	Valid

Source: SPSS Output Results

Based on the validity table above, the variable "Effectiveness of Village Budget Management (APBDes)" consists of six statements. The analysis results indicate that the significance level is < 0.05, so it can be concluded that all statements of the variable "Effectiveness of Village Budget Management (APBDes)" are significantly influential on the "Effectiveness of Village Budget Management (APBDes)."

Reliability Test

A questionnaire is considered reliable if respondents' answers to the statements are consistent, meaning they are stable over time. (Ghozali, 2018) The reliability test is used in this study to measure the stability and consistency of respondents in answering the questions contained in the questionnaire related to the variables being tested. The technique used for the reliability test is Cronbach's Alpha, with the criterion that if the Cronbach's Alpha value is greater than 0.60, the questions are considered reliable.

Tabel 4 Reliability Test Results

Variable	Cronbachs Alpha	Test Result	Description
Transparansi (X1)	0,60	0,226	Reliabel
Akuntabilitas (X2)	0,60	0,237	Reliabel
Efektivitas Tata Kelola Pendapatan dan Belanja Besa (APBDES)(Y)	0,60	0,651	Reliabel

Source: SPSS Output Results

In this study, the reliability test is used to measure the stability and consistency of respondents' answers to each item in relation to the various variables being investigated. The method employed for the reliability test is Cronbach's alpha, with the criterion that if Cronbach's alpha > 0.60, the questions are considered reliable.

Data Analysis

Data analysis in this study was conducted using SPSS. The analysis was performed to test whether the independent variables of transparency and accountability have an impact on the dependent variable of the effectiveness of APBDes governance. The results of the data analysis conducted will be outlined as follows:

Results of Descriptive Statistical Test

Descriptive statistics were used to process the data in order to analyze and provide an overview of the research objects. This analysis was carried out by describing the sample or population data based on the mean, standard deviation, maximum, and minimum values of the variables. The following are the results of the descriptive statistical analysis obtained:

Table 5 Results of Descriptive Statistical Test

Descriptive Statistics

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Transparency	99	20	25	22,65	1,256
Accountability	99	24	30	26,89	1,413
Effectiveness of APBDes governance	99	24	30	27,11	1,834
Valid N (listwise)	99				

Source: SPSS Output Results

Based on the results of the descriptive statistics, as seen from the data management in the table above, it is known that this study used 99 observation data points, with details of the independent and dependent variables as follows:

1. **Transparency**

According to the table above, the minimum value for transparency is 20, found in villages in Wonoayu District, Sidoarjo Regency. The maximum value for transparency is 25, also from villages in Wonoayu District, Sidoarjo Regency. The average value for transparency is 22.65, with a standard deviation of 1.256.

2. **Accountability**

Based on the table above, the minimum value for accountability is 24, found in villages in Wonoayu District, Sidoarjo Regency. The maximum value for accountability is 30, also from villages in Wonoayu District, Sidoarjo Regency. The average value for accountability is 26.89, with a standard deviation of 1.413.

3. **Effectiveness of APBDes Governance**

According to the table above, the minimum value for the effectiveness of APBDes governance is 24, found in villages in Wonoayu District, Sidoarjo Regency. The maximum value for the effectiveness of APBDes governance is 30, also from villages in Wonoayu District, Sidoarjo Regency. The average value for accountability is 27.11, with a standard deviation of 1.834.

It is noted that the standard deviation values for all variables are smaller than the average values, indicating low data dispersion, which means the data values are evenly distributed.

Results of Normality Test

The normality distribution test is used to determine whether a set of data is accurately represented by a normal distribution and to calculate the probability of random variables that follow a normal distribution. (Ramadhani, 2021). This study uses the one-sample Kolmogorov-Smirnov test for normality to examine the significance of the residuals. The results of the normality test are as follows:

Tabel 6 Results Of Normality Test

Asymp. Sig, (2-tailed)	Criteria	descriptions
0,200	> 0,05	Berdistribusi Normal

Source: SPSS Output Results

Based on the results of the normality test using the one-sample Kolmogorov-Smirnov method, an Asymp. Sig. (two-tailed) value of 0.200 was obtained. Since this value is greater than 0.05, the conclusion is that the data are normally distributed.

Results of the Multicollinearity Test

(Ghozali, 2018), Multicollinearity is indicated by the variance inflation factor (VIF) and tolerance values. If the VIF value is < 10 or the tolerance value is > 0.1 , it is stated that there is no multicollinearity. The multicollinearity test is presented as follows:

Tabel 7 Results of the Multicollinearity Test

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Transparency	0,966	1,035
Accountability	0,966	1,035

Source: SPSS Output Results

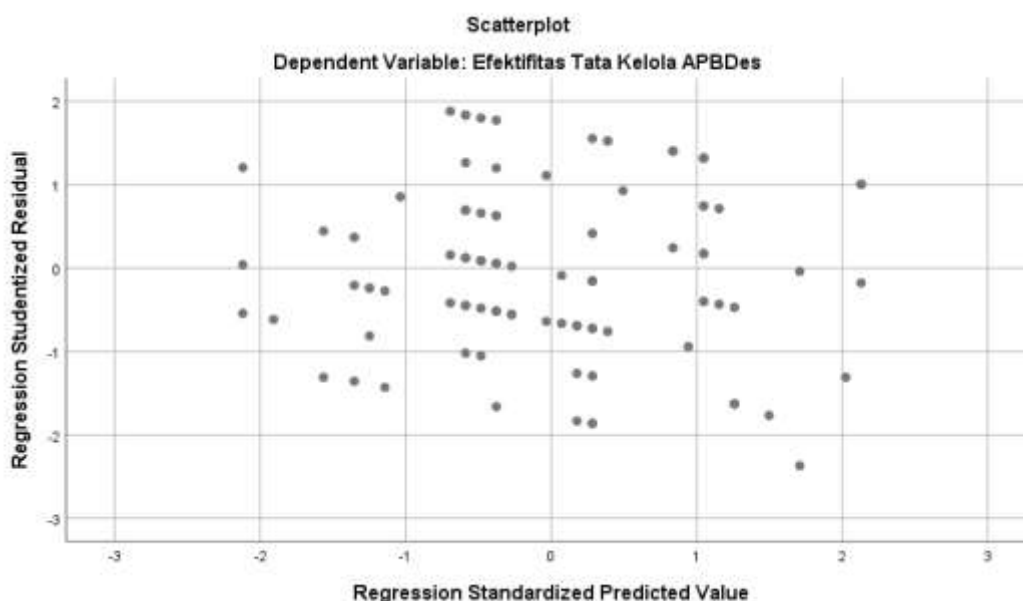
Based on the table, the Variance Inflation Factor (VIF) value for the Transparency variable is 1.035, which means $VIF < 10$, so it can be concluded that there is no multicollinearity in this variable. Similarly, for the Accountability variable, which has a VIF value of 1.035, it also meets the $VIF < 10$ criteria.

Therefore, the regression model used in this study does not contain multicollinearity among the independent variables, indicating that the relationships among the independent variables do not influence each other.

heteroscedasticity test Results

The heteroscedasticity test is a tool used to examine whether there is a covariance variance between the residuals of one observation and the residuals of another observation in a regression model (using IBM SPSS software). (Ghozali, 2018)

Picture 1 The heteroscedasticity test



Based on the image above, the scatter plot shows that the residual points are randomly distributed and do not form any pattern. The points are scattered above and below the zero line on the Y-axis. Thus, it can be concluded that this regression model does not experience heteroscedasticity. This indicates that the assumption of homoscedasticity is fulfilled in the regression analysis conducted.

Results of Multiple Linear Regression Test

The hypothesis testing in this study was conducted using multiple linear regression analysis to assess the influence of Transparency and Accountability on the enhancement of the effectiveness of APBDes management. The results of the testing are presented as follows:

Tabel 8 Results of Multiple Linear Regression Test

Coefficients^a

Model	B
Constan	15,863
Transparency	0,427
Accountability	0,059

Source: SPSS Output Results

Based on the results of the multiple linear regression test in the table above, the following equation can be derived:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3$$

$$Y = 15,863 + 0,427 X_1 + 0,059 X_2$$

The resulting regression equation can be interpreted as follows:

1. The constant (a) is 15.863. The positive value of the constant α of 15.863 indicates that the performance level is estimated to be 15.863 points if it is not influenced by the variables 'transparency' (X1) and 'accountability' (X2).
2. The regression coefficient for the 'transparency' variable is 0.427. This means that for every one-unit increase in transparency, there will be an increase in efficiency of 0.427 points, assuming the 'accountability' variable (X2) remains constant.
3. The regression coefficient for the accountability variable is 0.059. This means that for every one-unit increase in accountability, there will be an increase in efficiency of 0.059 points, while the transparency variable (X1) remains constant.

Thus, both transparency and accountability have a positive influence on performance effectiveness in the analyzed regression model.

Results of the T-Test

The results of the t-test are used to see in terms of A or individual to each variable, testing t as follows:

Tabel 9 Results of the T-Test

Coefficiency^a

Variable	t	Sig.
Transparency	2,954	0,004
Accountability	0,458	0,648

Source: SPSS Output Results

Here's how you can present the results of the hypothesis testing regarding the influence of transparency and accountability on the effectiveness of APBDes management in English:

Hypothesis Testing Results

The criteria for hypothesis testing are as follows:

- If the significance value (Sig) > 0.05, then H0 is accepted and Ha is rejected.
 - If the significance value (Sig) ≤ 0.05, then H0 is rejected and Ha is accepted, where H0 indicates that there is no significant effect, while Ha indicates that there is a significant effect.
1. Effect of Transparency on the Effectiveness of APBDes Management
Based on the table, the significance value obtained is 0.004. This indicates that Sig < 0.05. Therefore, H0 is rejected and Ha is accepted, meaning there is a significant effect of transparency on the effectiveness of APBDes management.
 2. Effect of Accountability on the Effectiveness of APBDes Management
Based on the table, the probability value (Sig) obtained is 0.648. This shows that Sig > 0.05. Thus, H0 is accepted and Ha is rejected, indicating that there is no significant effect of accountability on the effectiveness of APBDes management.

In conclusion, while transparency has a significant impact on the effectiveness of APBDes management, accountability does not show a significant effect according to the hypothesis testing results.

Results of the F-Test

Uji F digunakan untuk menganalisis pengaruh simultan dari semua variabel independen terhadap variabel dependen. Berikut adalah hasil dari uji F tersebut:

Tabel 10 Results of the F-Test

ANOVA^a

<i>Model</i>	<i>f</i>	<i>Sig.</i>
<i>Regression</i>	4,885	0,010 ^b
<i>Residual</i>		
<i>Total</i>		

Source: SPSS Output Results

The rules are as follows: If the significance value (Sig) > 0.05, then H0 is accepted and Ha is rejected. Conversely, if the value Sig ≤ 0.05, then H0 is rejected and Ha is accepted. In this case, H0 indicates no significant effect, while Ha indicates a significant effect.

Based on the table, the significance value obtained is 0.010, which means Sig < 0.05. Therefore, H0 is rejected and Ha is accepted. Thus, the statement regarding the influence of transparency and accountability on the effectiveness of APBDes governance is accepted simultaneously. In this case, hypothesis H0 is rejected and hypothesis H3 is accepted, concluding that the independent variables have a positive and significant effect on the dependent variable.

Conclusion and Implications

Data analysis in the t-test shows a significance value for the Transparency variable of 0.004, which is less than 0.05. This indicates that the Transparency variable has a positive and significant effect on the effectiveness of village revenue and expenditure budget governance (APBDes) in the villages of Wonoayu District, Sidoarjo Regency. Transparency creates openness of information that makes it easier for the community to access clear and easy-to-understand data about the village budget. When the village government is transparent, it increases community trust; with this openness, the potential for misuse of village funds can be minimized.

In the t-test analysis, the significance value for the Accountability variable is 0.648, which is greater than 0.05. This study finds that the Accountability variable has a positive but not significant effect on the effectiveness of village revenue and expenditure budget governance (APBDes) in the villages of

Wonoayu District, Sidoarjo Regency. Although its effect is not significant, there is still a positive effect because the application of accountability ensures that village financial managers are responsible for their actions. The lack of a significant effect may be due to several factors, such as the suboptimal use of accounting and budgeting systems that ensure local financial management complies with applicable regulations.

The results of the F-test show a significance value of 0.010, which means $\text{Sig} < 0.05$, thus H_0 is rejected and H_a is accepted. Therefore, the statement regarding the simultaneous effect of transparency and accountability on the effectiveness of APBDes governance is accepted. Overall, the positive influence of Transparency and Accountability indicates that when these two variables are applied, the processes of planning, implementation, and evaluation of the budget become more effective, ultimately leading to better management of village funds.

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