




RELIGIOSITY OF DU'A NGGA'E MODERATED INFLUENCE OF COMPETENCE AND INFORMATION TECHNOLOGY IN VILLAGE FUND MANAGEMENT ACCOUNTABILITY (STUDY ON VILLAGE OFFICIALS IN THE WEWARIA DISTRICT AREA REGENCY OF ENDE, INDONESIA)

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Abstract

This research was conducted to explain the effect of Competence, Information Technology on Accountability in managing village funds with the Religiosity of Du'a Ngga'e as a moderating variable. The population in this study were all village officials in the Wewaria Subdistrict area totaling 22 villages so that the total population in this study was 22 x 4 (village head, village secretary, village treasurer and general / financial staff) so that there were 88 respondents. Respondents in this study were the village head, village secretary, village treasurer and general / financial staff. The sampling technique in this study was using saturated sampling techniques. The data analysis technique used to answer the problems in this study is the Moderated Regression Analysis (MRA). The results showed that competence and information technology had a positive effect on the accountability of village fund management. The religiosity of Du'a Ngga'e strengthens the influence of Competence and Technology information on the accountability of village fund management.

Keywords: Religiosity of Du'a Ngga'e, Competence, Information Technology and Accountability Management of village funds

INTRODUCTION

Accountability for village financial management in accordance with Permendagri Number 20 of 2018 is the accountability of financial integrity, disclosure and compliance with laws and regulations regarding the overall activities which include planning, implementation, administration, reporting and accountability of village finance. This report includes financial reports (Village APB realization reports and notes to financial statements), activity realization reports and sectoral program lists, regional programs and other programs that enter the village. Accountability according to Mardiasmo (2002), is the obligation of the trustee to provide accountability, present and disclose all of his activities and activities which are his responsibility to the Principal who has the right and authority to hold that responsibility.

Religiosity is defined as an integrated system of beliefs, lifestyle, ritual activities and institutions that provide meaning in human life and direct humans to sacred values or the highest values (Pamungas, 2014). Religiosity as a religious commitment (which relates to religion or faith), which can be seen through the activities or behavior of individuals concerned with religious beliefs or beliefs embraced. Accountability is not enough with accountability for human or social relations, but it is also important accountability to God. In the context of accountability of village fund management in the form of how the teachings of God are practiced responsibly in the process of managing village funds so that it is a concrete manifestation of accountability to God if God has practiced the laws / teachings in the work environment of the village government.

The media for realizing Accountability in managing village funds is good accounting or administration of village finance. Village finance administration is a recording activity specifically carried out by the Village Treasurer. Accountability of village fund management reporting is very important and urgent to implement because the greater the Village Fund Allocation from the central Government to each village and village is given more authority in managing natural resources and capital resources owned. Management of natural resources and capital resources must be based on the principle of village fund management as regulated in Law No. 6 of 2014 which is managed based on the principles of Transparent, Participatory, Accountable and carried out in an orderly and budgetary discipline. The Inspectorate of Ende District's results on village financial management in villages in the Wewaria District showed that there were many administrative irregularities where the SPJ was not on time, the SPJ document was incomplete so it could be concluded that the level of accountability in village funds had not been properly implemented. Based on empirical data the last three years show that almost all of the 22 villages in the Wewaria Sub-District of Ende Regency turned out that the level of accountability had not been maximally implemented, this lasted for three consecutive years.

Accountability of village fund management is influenced by several factors such as the results of the research conducted by Sarifudin Mada (2017), explaining that accountability is influenced by the competency factors of village fund managers, organizational commitment of village governments and community participation. Ekasari Sugiarti and Ivan Yudianto (2017), Dewi Kusuma Wardani and Ika Andriyani (2017), that Information Technology Utilization has a significant effect on the Reliability of Village Government Financial Reporting. The research conducted by Chandra Putra Immanuel Momuat (2016), shows that Information Technology Utilization has a significant effect on Financial Reporting Timeliness. Competence is defined as the personal aspect of a worker that allows it to achieve superior performance. These personal aspects include the nature, motives, value systems, attitudes, knowledge and skills where competency will lead to behavior, while behavior will produce performance (Safwan et al., 2014). In public sector organizations, the role of Human Resources is more emphasized on the ability to provide the best service for the community. This opinion is in line with the research conducted by Ekasari and Ivan Yudianto (2017), Sarifudin Mada et al (2017), concluding that Competence has a positive and significant effect on the accountability of Village fund management. Different results were obtained from the research of Arif Widyatama, Lola Novita and Diarespati (2017), which stated that the competency of apparatus from the village government did not significantly affect the financial accountability of the Village Fund Allocation. Another factor that contributes to the failure of accountability in managing village funds is the use of information technology. The use of information technology by the user is expected to be able to support the tasks carried out so that it can improve individual performance (Jurnali and Supomo, 2002). Previous research related to Information Technology Utilization was carried out by Ekasari Sugiarti and Ivan Yudianto (2017), Dewi Kusuma Wardani and Ika Andriyani (2017), showing that Information Technology Utilization had a positive effect on the accountability of village fund management. Different research is produced by Modo, et al (2016), Setyowati (2016), which proves that the use of information technology has a negative effect on the Quality of Information in Financial Statements.

Based on exposure to empirical research the influence of competencies and information technology on the accountability of village fund management found a variety of results / inconsistent or still controversy that were allegedly due to the role of contingency factors. Govindarajan (1986), states that the possibility of the absence of unity of research results depends on certain factors or better known as contingency factors. Murray (1990), explains that in order to reconcile conflicting results a contingency approach is needed to identify other variables that act as moderators or mediators in the research model. Conceptually and the results of empirical research, there are variables that are thought to play a role in moderating

the influence of Competence and Information Technology on the accountability of village fund management, one of which is the Religiosity of Du'a Ngga'e who is part of the Ende-Lio community. This is reinforced by the results of a study conducted by Research by I Made Sadha Suardikha (2013), showing comprehensively about the role of Tri Hita Karana's cultural values influencing perceived usefulness, perceived ease of use and use of SIA, and perceptions of usability and ease of use; each affects the use of SIA. Komang Adi Kurniawan Saputra, (2018), Village Financial Management Accountability in the perspective of Tri Hita Karana, which is in the form of Palemahan, Prahyanan and Pawaongan. This is supported by research by Ni Luh Ayuh Mahayani (2017), the results show that human resource competence has a positive effect on the accountability of village fund management in the context of Tri Hita Karana. Other factors that affect accountability include competency and use of information technology, this is inseparable from the use of information technology that is integrated with the center in the planning process and village financial accountability.

Stewardship theory was introduced as a theory based on behavior, human behavior (behavior), human patterns (model of man), psychological mechanisms (motivation, identification and power) in an organization that practices leadership as an aspect that plays an important role in achieving goals (Ikhsan and Suprasto, 2008: 84). Stewardship (an attitude of service), is a new view of managing and running an organization that shifts from the concept of leadership, management that controls (controls) and directs towards the concept of regulation, partnership and ownership jointly by members of the organization, who feel the organization is a property or a unit that cannot be separated from oneself. Religiosity of Du'a Ngga'e illustrates a harmonious relationship between God and humans. Internal accountability reflects an individual's relationship with God (vertical relations) through the meanings conveyed by each individual. The Religiosity of Du'a Ngga'e is used because it is considered capable of creating a culture of honesty, openness and assistance and eliminating opportunities for eliminating fraud opportunities. The use of the religiosity of Du'a Ngga'e in the context of village financial management aims to avoid fraud or irregularities.

Religion is a part of culture where the system of rites and ceremonies is a human effort to find and build relationships with God. The practice of such religious symbols also applies to native religions with different semantic forms and concepts. In the original religion of Ende-Lio Lodo Nda symbol and black flat stone (watu mite eo mite) in the right corner of the traditional house (sa'o ria), or also rituals serving special food post-harvest rice fields commonly called starch (giving offerings) are symbolic activity. The symbolic ritual was carried out to communicate with the Almighty as an expression of gratitude and gratitude and pray for the salvation of spirits for the ancestors. It was realized that Pati Ka Du'a Bapu, Babo Mamo, Ku

Kajo, Wula Leja, and Tana Watu in Ende-Lio ethnic communities were able to move the conscience of the participants or ritual activities to certain destinations so that the people constructed and agreed on the meaning of respect for ancestors. This tradition has been internalized in the lives of the Ende-Lio people since long ago until now. The religiosity of Du'a Nggae will encourage someone to be more accountable, so that the stronger the religiosity of Du'a Nggae internalized in the person of each village apparatus will encourage better accountability.

The research conducted by Sarifudin Mada (2017), explained that accountability is influenced by the competency factor of village fund managers, Village Government organizational commitment and Community Participation in the accountability of village fund management, the results show that the competence of village fund managers positively and significantly influences management accountability village funds. Dewi Kusuma Wardani (2017), in his research The influence of the quality of human resources, utilization of information technology and internal control systems on the reliability of village government financial reporting shows that the quality of human resources has a significant effect on the reliability of village government financial reporting. This is in line with the results of the research conducted by Ekasari Sugiarti and Ivan Yudianto (2017), that the competency variable of human resources in fact has a significant effect on the accountability of village fund management. This research is different from the results of research conducted by Arif Widyatama et al, regarding the influence of competencies and internal control systems on the accountability of village governments in managing village fund allocation (ADD), the results show that the apparatus competency variable (X1) does not have a significant effect on accountability in management of village fund allocation (Y). In line with the research conducted by Novindra Dwi Setianal et al., About the influence of the understanding and role of the village apparatus on management accountability and the village where the results showed that the understanding of village officials had no effect on the accountability of village fund management. The research conducted by Chandra Putra Immanuel Momuat (2016) on the effect of information technology utilization on the timeliness of financial reporting in order to realize transparency and accountability, the results show that Variable (X) The use of information technology has a significant effect on variable (Y), namely financial reporting timeliness. Ekasari Sugiarti and Ivan Yudianto (2017), in his research related to the analysis of human resource competency factors, information technology utilization and budgeting participation on management and village accountability, the results showed that the variable utilization of information technology in fact had a significant effect on the accountability of village fund management, this is in line with the research conducted by I Made Sadha Suardikha (2013), The influence of Tri Hita Karana's culture on the use of accounting

information systems is mediated by perceptions of usability and perceived ease of use. This study produces an empirical model that shows comprehensively about the role of THK cultural values affecting perceptions of usability, perceptions of ease of use and use of SIA, and perceptions of usability and perceptions of ease of use each influencing the use of SIA.

In contrast to the results of research conducted by Dewi Kusuma Wardani et al (2017), the results show that the use of information technology does not significantly influence the reliability of village government financial reporting. Eli Budi Santoso (2016), the results of his research show that the use of information technology has a positive effect on regional financial accountability, this shows that there is a positive influence between the use of information technology and regional financial accountability, but the increase in the use of information technology will not necessarily increase regional accountability. There are differences in the results of research between several previous researchers with the same variable where the results of the study are inconsistent. Based on this, the researcher suspects the religiosity aspect of Du'a Ngga'e as a contingency factor that interacts the influence of competence and information technology on management and village accountability. In addition, the differences in this study were found in the research locations, namely in the villages in the Wewaria District of Ende Regency.

THEORETICAL FRAMEWORK

Stewardship theory was introduced as a theory based on behavior, human behavior (behavior), human patterns (model of man), psychological mechanisms (motivation, identification and power) in an organization that practices leadership as an aspect that plays an important role in achieving goals (Ikhsan and Suprasto, 2008: 84). Mardiasmo (2006), explains that Accountability as a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been previously set, through a media accountability that is carried out periodically. Accountability for village financial management is accountability for financial integrity, disclosure and adherence to laws and regulations regarding the overall activities that include village financial planning, implementation and reporting. These personal aspects include the nature, motives, value systems, attitudes, knowledge and skills where competency will lead to behavior, while behavior will produce performance (Safwan et al., 2014). Information is data that has been managed and processed to provide meaning and improve the decision-making process and information system designers use Information Technology (IT) to help make decisions, filter and summarize information effectively (Romney and Steinbart, 2014: 4). Information technology can be defined

as technology used to obtain, store, organize, process and disseminate data that can be processed with certain applications.

Du'a's highest form of the concept of Du'a Ngga'e is believed by the Ende-Lio Ethnic community to be present before everything is present. Du'a is present as the eldest, the earliest present before others, including humans. Du'a even before the earth was created. As the meaning of the meaning in Ende-Lio, the word Du'a always means 'firstborn', 'formerly', 'oldest', 'main', 'sovereign', 'personal', 'highest' (Band Balo, 2003). While the Ngga'e concept in Du'a Ngga'e contains the meaning of 'majesty', 'full of the power of grandeur, wisdom, strength, and power', 'the sole ruler' is full of nobility and glory. The term Du'a Ngga'e illustrates the belief that God is above all living things. Both humans and the universe with all their contents, heaven and earth are believed to have been created by Du'a Ngga'e.

RESEARCH HYPOTHESES

Competence is defined as the personal aspect of a worker that allows it to achieve superior performance. These personal aspects include the nature, motives, value systems, attitudes, knowledge and skills where competence will lead to behavior, but what is important is the application of their skills, knowledge, and attitudes according to the established work standards. (Safwan et al., 2014). Accountability for village financial management in accordance with Permendagri Number 20 of 2018 is the accountability of financial integrity, disclosure and compliance with laws and regulations regarding the overall activities which include planning, implementation, administration, reporting and accountability of village finance. Previous research related to the influence of competency variables on the accountability of financial management of village funds was carried out by Arif Widyatama, Lola Novita and Diarespati (2017), explaining that accountability is influenced by Competence and Internal Control Systems. According to Sarifudin Mada, Lintje Kalangi, Hendrik Gamaliel (2016), explained that accountability is influenced by the factors of competency of village fund managers, organizational commitment of Village Governments and Community Participation. So it can be concluded that the higher a person's level of competence in understanding the applicable rules and regulations and the more aware of responsibility in carrying out tasks or obligations will have an impact on better accountability, so the hypothesis that is built is:

H1: Competence has a positive effect on Village Fund Management Accountability.

Information technology is a means and infrastructure to improve the performance of companies and businesses, (Kasandra and Juliarsa, 2016). Chin and Todd (1995) in Rahadi (2007), the benefits of information technology are making jobs easier (useful job), useful, increasing productivity (increasing productivity), increasing effectiveness, and developing job

performance (improve job performance). Research related to information technology variables that affect the accountability of village fund management is carried out by Ekasari Sugiarti and Ivan Yudianto (2017), Dewi Kusuma Wardani and Ika Andriyani (2017), Chandra Putra Immanuel Momuat (2016), the results of the study concluded that Information Technology Utilization is influential positive for accountability in managing village funds. So that it can be concluded that the more a person understands the use of information technology and obtains sufficient training about the application of village financial governance, namely the Microsoft Access data base so that people can carry out their duties properly. Based on the explanation above, the research hypothesis can be developed as follows:

H2: Information Technology has a Positive Effect on Accountability for Village Fund Management.

Religiosity Dua'a Ngga'e is a concept of harmonization of human transcendental relations with God which is always guarded by the Ende-Lio community. Therefore, the religiosity of Du'a Ngga'e is a cultural concept rooted in Catholic teachings. The religiosity of Du'a Ngga'e is believed to be able to control the behavior of individual village officials so as to make the values of religious teachings a measure of success in managing village finances. Competence is a characteristic of someone who has the skills (skills), knowledge (knowledge) and ability (ability) to carry out a job (Hevesi, 2005). Competence is the characteristic that underlies a person achieving performance. The performance of human resources is the ability of a person or individual, an organization (institution) or a system to carry out its functions or authority to achieve its objectives effectively and efficiently. The research conducted by Sarifudin Mada (2017), explained that accountability is influenced by the competency factor of village fund managers, Village Government organizational commitment and Community Participation in the accountability of village fund management, the results show that the competence of village fund managers positively and significantly influences management accountability village funds. Dewi Kusuma Wardani (2017), in his research The influence of the quality of human resources, utilization of information technology and internal control systems on the reliability of village government financial reporting shows that the quality of human resources has a significant effect on the reliability of village government financial reporting. This is in line with the results of the research conducted by Ekasari Sugiarti and Ivan Yudianto (2017), showing that the competency variable of human resources in a significant way influences the accountability of village fund management. This research is different from the results of research conducted by Arif Widyatama et al. Regarding the influence of competencies and internal control systems on village government accountability in managing village fund allocation (ADD), the results show that apparatus competency variables (X1) have no significant effect on

accountability in allocation management village funds (Y). In line with the research conducted by Novindra Dwi Setianal et al., About the influence of the understanding and role of the village apparatus on management accountability and the village where the results showed that the understanding of village officials had no effect on the accountability of village fund management. Based on these studies, researchers suspect that there are other factors that influence the competency of human resources in the accountability of village fund management. Religiosity Du'a Ngga'e that is understood by village officials will strengthen the relationship between competency of human resources to accountability in managing village funds. Based on the description, the hypothesis developed is:

H3: Religiosity of Du'a Ngga'e strengthens the influence of Competence on Village Fund Management Accountability.

The concept of Religiosity Dua'a Ngga'e is a concept of harmonization of human transcendental relations with God which is always guarded by the Ende-Lio community. Therefore, the religiosity of Du'a Ngga'e is a cultural concept rooted in Catholic teachings that is believed to be able to control the behavior of individual village officials so as to make the values of religious teachings a measure of success in managing village finance. The term Du'a Ngga'e illustrates the belief that God is above all living things. Both humans and the universe with all their contents, heaven and earth, are believed to have been created by Du'a Ngga'e above all that exists, both visible and invisible. (Mbetse, A.M., et.al 2006: 88). The Religiosity of Du'a Ngga'e is used because it is considered capable of creating a culture of honesty, openness and assistance and eliminating opportunities for eliminating fraud opportunities. So the use of the religiosity of Du'a Ngga'e in the context of village financial management aims to avoid fraud or irregularities.

The research conducted by Chandra Putra Immanuel Momuat (2016) on the effect of information technology utilization on the timeliness of financial reporting in order to realize transparency and accountability, the results show that Variable (X) The use of information technology has a significant effect on variable (Y), namely financial reporting timeliness. Ekasari Sugiarti and Ivan Yudianto (2017), in their research related to the analysis of human resource competency factors, information technology utilization and budgeting participation on management and village accountability, the results showed that the variable information technology utilization has a significant effect on the accountability of village fund management, this In line with the research conducted by I Made Sadha Suardikha (2013), the influence of Tri Hita Karana's culture on the use of accounting information systems is mediated by perceptions of usability and perceived ease of use. This study produces an empirical model that shows comprehensively about the role of THK cultural values affecting perceptions of usability,

perceptions of ease of use and use of SIA, and perceptions of usability and perceptions of ease of use each influencing the use of SIA. In contrast to the results of research conducted by Dewi Kusuma Wardani et al (2017), the results show that the use of information technology does not significantly influence the reliability of village government financial reporting. Eli Budi Santoso (2016), the results of his research show that the use of information technology has a positive and insignificant effect on regional financial accountability, this indicates that there is a positive influence between the use of information technology and regional financial accountability, but the increase in utilization of information technology will not necessarily increase regional accountability. Based on these studies researchers suspect there are other factors that influence Information Technology on the accountability of village fund management. The religiosity of Du'a Ngg'a'e understood by village officials will strengthen the relationship between the use of information technology and the accountability of village fund management. Based on the description, the hypothesis developed is:

H4: Religiosity of Du'a Ngg'a'e strengthens the influence of Information Technology on Village Fund Management Accountability.

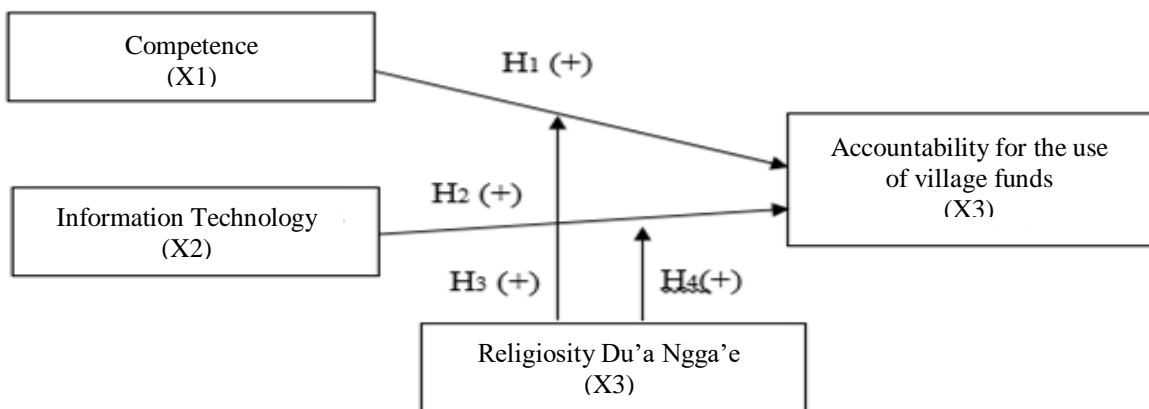


Figure 1. Research Framework

RESEARCH METHODOLOGY

This research was conducted for 3 (three) months, namely from November 2018 - January 2019 in the villages in the Wewaria District of Ende District, East Nusa Tenggara Province. The scope of this research is limited to village government officials which include village heads, village secretaries, village treasurers, and administrative and public affairs units. The data used in this study can be distinguished according to their nature, namely quantitative data. In this study, quantitative data is collected from respondents using questions about Competence, Information

Technology, Religiosity of Du'a Ngga'e and Accountability in managing village funds that are estimated by a Likert scale. The data used in this study are primary data. Primary data in this study included respondents' statements from the distribution of questionnaires delivered and taken directly by researchers to villages in the Wewaria District of Ende Regency, East Nusa Tenggara Province. The population in this study were all village officials in the Wewaria sub-district of Ende Regency from 22 villages consisting of the Village Head, Village Secretary, Village Treasurer, administrative and public affairs chief so that the total population was 22 villages x 4, so the total number was 88 respondents. The research data was collected by survey method using a structured questionnaire. The data analysis technique used to answer the problems in this study is the Moderated Regression Analysis (MRA).

RESULTS

Characteristics of respondents are profiles of respondents who participated in filling out the questionnaire can be seen in table 1 below:

Table 1 Respondents' Characteristics

No	Description	Amount (Person)	Percentage (%)
1	Gender		
	Male	67	77,91
	Female	19	22,09
	Total	86	100,00
2	Education		
	Elementary school	5	5,81
	Junior high school	15	17,44
	High school	46	53,49
	D2	3	3,49
	D3	10	11,63
	Bachelor	7	8,14
	Total	86	100,00
3	Age		
	20 - 30 years old	35	40,70
	31 - 40 years old	34	39,53
	> 40 years old	17	19,77
	Total	86	100,00
4	Length of working		
	1 - 5 years	56	65,12
	6 - 10 years	25	29,07
	> 10 years	5	5,81
	Total	86	100,00

The respondent's gender was used as a reference to determine the gender involvement of the respondents. The majority of respondents in this study were men, namely 67 people or 77.91 percent of the total respondents. Female respondents only numbered 19 people or 22.09 percent. This illustrates that male involvement and active role are more dominant in the process of village financial management. The level of education of respondents can be used as an indicator to know the intellect that is possessed so that it is reflected in the mindset possessed by respondents. The latest education from village officials who were respondents to this study varied from the level of Elementary School (SD) to Undergraduate Degree (S1). The number of respondents with elementary education is 5 people or 5.81 percent and S1 as many as 7 people or 8.14 percent. The smallest amount is at the level of Diploma 2 (D2) which is only 3 people or 3.49 percent. The largest number is at the high school level which reaches 46 people or 53.49 percent. This condition illustrates that the average village unit in the Wewaria District is dominated by the level of high school education. Age of respondents was grouped into three age groups. The age group between 20-30 years is 35 people or 40.70 percent of the total respondents. Respondents with a range of ages 31-40 years as many as 34 people or 39.53 people. Respondents over the age of 40 were 17 people or 19.77 percent. The respondent's working period illustrates the level of deterrence of respondents in managing village funds. The duration of work of respondents is dominated by respondents who have just worked between 1-5 years, amounting to 56 people or reaching 65.12 percent. Respondents with a working period of 6-10 years reached 25 people or 29.07 percent. Respondents with the smallest number were 5 people (5.81 percent) who were working for more than 10 years. This condition illustrates that from the aspect of work *pengalaman* all village officials who are still just working for it need assistance from the government. All respondents in this study were 100 percent Catholic. This strengthens the concept of the religiosity of *Du'a Ngga'e* for the character building behavior of village officials in carrying out their duties and responsibilities so that the work carried out is a talent given by the Creator.

Based on the validity and reliability test, the entire variable has met the stipulated conditions, namely all variable indicators have a *Rhitung* value greater than *Rtabel* (0.361). So it can be concluded that all indicators have met the requirements of data validity, and all variables have Cronbach's Alpha values that are already greater than 0.7. This means that all variables have fulfilled the prerequisites for data reliability or reliability. The classic assumption test in this study aims to determine whether or not there are violations of classical assumptions. In this study the normality test, multicollinearity test and heteroscedasticity test were carried out. The entire classic assumption test carried out has fulfilled the requirements so that research testing can be continued.

Regression Equations

The multiple linear regression test model is used to determine the effect of competency (X1) and information technology (X2) on the accountability of village fund management (Y). The results of multiple linear regression tests are presented in Table 2 below.

Table 2 Multiple Linear Regression Test Results

Variabel	Unstandardized Coefficient		Standardized Coefficient	T	Sig
	B	Std. Error	Beta		
Constant	6,292	2,436		2,583	0,012
X1	0,363	0,064	0,525	5,635	0,000
X2	0,403	0,115	0,325	3,494	0,001
Adjusted R _{square} :	0,604				
F _{hitung} :	65,891				
Sig. F _{hitung} :	0,000				

The resulting regression equation is as follows.

$$\begin{aligned}
 Y &= \beta_0 + \beta_1 X_1 + \beta_2 X_2 \\
 &= 6,292 + 0,363 X_1 + 0,403 X_2
 \end{aligned}$$

The interpretations of this equation are as follows.

1. Constant value (α) of 6.292, positive value means that the competency variable (X1), information technology (X2) is constant, then the value of village fund management accountability (Y) tends to be bound.
2. The regression variable of the competency variable (β_1) is 0.363. The regression coefficient which has a positive value means if the other variables are constant while competency (X1) increases, then the accountability of village fund management (Y) will also increase by 0.363 units.
3. The information technology variable regression coefficient (β_2) is 0.403. This means that if there is an increase in information technology (X2), the accountability of village fund management (Y) will also increase by 0.403 units, assuming the independent variable is considered constant.

Test the accuracy of the model

Table 2 shows that the calculated F value is 65,891 with a P value of 0,000. This shows that all independent or free variables used in the model can explain. This means that this multiple linear regression model is appropriate and feasible to use and the hypothesis can be continued to

predict the influence of competencies and information technology on the accountability of village fund management.

Coefficient of Determination (adjusted R2)

The coefficient of determination used in multiple linear regression analysis is the adjusted value of Rsquare. The analysis results show a value of 0.604. This means that the changes that occur in the accountability of village fund management can be explained by competence and information technology by 60.4 percent, while the remaining 39.6 percent is explained by other factors not used in this study.

Moderate Regression

Regression Equations

Religiosity moderation regression test model Du'a Ngg'a'e in moderating the influence of competency and information technology on the accountability of village fund management. The results of the moderation regression test are presented in Table 3 below.

Table 3 Moderation Regression Test Results

Variabel	Unstandardized Coefficient		Standardized Coefficient	T	Sig
	B	Std. Error	Beta		
Constant	12,155	10,021		1,213	0,229
X1	0,231	0,208	0,344	1,108	0,271
X2	0,118	0,312	0,096	0,379	0,706
X3	0,009	0,090	0,510	1,958	0,046
X1*X3	0,009	0,004	1,230	2,128	0,040
X2*X3	0,015	0,006	1,300	2,400	0,019
Adjusted R _{square} :	0,778				
F _{hitung} :	38,338				
Sig. F _{hitung} :	0,000				

The resulting regression equation is:

$$\begin{aligned}
 Y &= \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 X_3 + \beta_5 X_2 X_3 \\
 &= 12,155 + 0,231 X_1 + 0,118 X_2 + 0,009 X_3 + 0,009 X_1 X_3 + 0,015 X_2 X_3
 \end{aligned}$$

The interpretations of this equation are as follows.

1. Constant value (α) of 12.155 with p-value of 0.229 It means that if the competency variable (X1), information technology (X2) and interaction between independent variables are constant, the value of village fund management accountability (Y) tends to be bound.

2. The regression variable of the competency variable (β_1) is 0.231. This means that if there is an increase in competence, the accountability of managing village funds will also increase by 0.231 units.
3. The information technology variable regression coefficient (β_2) is 0.118. This means that if there is an increase in information technology (X_2), the accountability of village fund management (Y) will increase by 0.118 units.
4. The regression coefficient of the religiosity variable Du'a Ngga'e (β_3) is 0.009 indicating a positive value. This means that if there is an increase in the religiosity of Du'a Ngga'e (X_3), the accountability of village fund management (Y) will increase by 0.009 units.
5. Regression coefficient of the religiosity interaction variable Du'a Ngga'e with competence (β_4) is equal to 0.009. This means that if there is an increase in the interaction of this variable ($X_1 * X_3$), then the accountability of village fund management (Y) will increase by 0.009 units.
6. Regression coefficients of the interaction variables of religiosity Du'a Ngga'e with information technology (β_5) are equal to 0.015. This means that if there is an increase in the interaction of this variable ($X_2 * X_3$), then the accountability of village fund management (Y) will increase by 0.015 units.

Coefficient of Determination

The determination coefficient used in the moderation regression analysis is the Adjusted Rsquare value. The results of the analysis show a value of 0.778. This means that changes in the accountability of village fund management can be explained by competence and information technology by 66.8 percent, while the remaining 33.2 percent is satisfied by other factors not tested in this study.

Model Accuracy Test

Table 3 shows that the calculated F value is 38,338 with a significance of 0,000. This illustrates that the independent variable is able to explain the dependent variable, then the moderating regression model has met the requirements for the accuracy of the regression function. This means that the moderation regression model is appropriately used to predict the influence of moderating competencies and information technology on the accountability of village fund management.

DISCUSSIONS

Effect of competency on the accountability of village management

The results of the t test show that competence has a positive effect on the accountability of village fund management. This is in line with the first hypothesis (H1) or the first hypothesis is accepted. It can be interpreted that the better the level of competitiveness of human resources, the better the quality of reports on financial management of village funds so that good governance will be achieved. This study uses psychological factors to analyze knowledge, skills, manifest in the form of responsibility, understand the main tasks and functions, technical understanding of work, understanding of legislation and the ability to carry out tasks. Whereas sociological factors to analyze attitude (attitude) can be seen from attitudes or behaviors in interacting with other individuals or groups and synergizing with other elements.

The influence of information technology on the accountability of village fund management

The results of the t test show that Information Technology has a positive effect on the accountability of village fund management in line with the second hypothesis (H2) or in other words the second hypothesis can be accepted. So if the information technology used by village officials is getting better, the accountability of village fund management will also get better. Stewardship theory describes the situation of village heads not motivated by individual goals but rather aimed at the main target for the benefit of the organization so that the steward (management) acts according to the principal's wishes. Producing quality financial reports is realized with the sincerity of the work of all village officials with equipment owned including utilizing information technology. To improve understanding of the use of information technology, it is expected that technical assistance or training should be provided to all village officials so that they understand what they must do in the process of managing village funds so that they will get maximum results.

Religiosity of Du'a Ngga'e in moderating the influence of competencies on the accountability of village fund management

The t-test results show that Religiosity Du'a Ngga'e is able to moderate the influence of Competence on the accountability of village fund management. This is in line with the third hypothesis (H3) which states that the Religiosity of Du'a Ngga'e strengthens the influence of competence on accountability in managing village funds or in other words the third hypothesis (H3) can be accepted. So it can be stated that the Religiosity of Du'a Ngga'e can strengthen the positive influence of competence on the accountability of village fund management. This is

because the religious value of Du'a Ngga'e has been internalized in the Ende community since childhood in the family and social life of the community so that it can influence the competencies possessed by village officials in managing village funds.

Religiosity of Du'a Ngga'e in moderating the influence of information technology on the accountability of village fund management

The t-test results show the Religiosity of Du'a Ngga'e able to moderate the influence of Information Technology on the accountability of village fund management, this is in line with the fourth hypothesis (H4) which states Du'a Ngga'e religiosity as moderating the influence of information technology on accountability of village fund management or in other words the fourth hypothesis (H4) is acceptable. So it can be stated that the Religiosity of Du'a Ngga'e can strengthen the positive influence of information technology on the accountability of village fund management. This gives the meaning that the higher the level of a person's religious beliefs, the more concerned he will be to understand the information technology that is used so that it will affect the accountability of village fund management thereby reducing the risk of irregularities.

CONCLUSIONS AND SUGGESTIONS

Based on the data collected in the field and the results of data processing, the conclusions generated are as follows.

1. Competence has a positive and significant effect on the accountability of village fund management in Wewaria District, Ende Regency.
2. Information technology has a positive and significant effect on the accountability of village funds management in Wewaria District, Ende Regency.
3. Religiosity of Du'a Ngga'e moderates the relationship of competence to accountability in managing village funds in Wewaria District, Ende Regency.
4. Religiosity of Du'a Ngga'e moderates the relationship of Information Technology to the accountability of village fund management in Wewaria District, Ende Regency.

Suggestions

Based on the results of the research described, there are some suggestions that need to be conveyed:

1. Based on the respondent's answers, the competency level of village government officials is still low while the test results show that competency has a positive effect on the accountability of village fund management, the principal and function of village government officials in the management of village areas.

2. Eende District Wewaria District Government needs to upgrade the Siskeudes application, renew the equipment and carry out maintenance of the equipment.
3. It is necessary to instill the religious values of Du'a Ngga'e in order to change the character and behavior of village officials, thus they will work responsibly so that the work results are more effective as expected.

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