

Does E-Government Support for Management of Village Funds Transparency Establishing Good Governance in the Local Institution

Barbara Gunawan¹, Linda Kusumastuti Wardana²

¹ Department of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta, Bantul, Indonesia, 55283

² Department of Accounting, Vocational Program, Universitas Muhammadiyah Yogyakarta, Bantul, Indonesia, 55283
era@umy.ac.id¹; lindawardana@umy.ac.id²

ABSTRACT

Introduction - The importance of regional independence based on the development of regional potential has become more apparent as a result of the decentralization process. The power to manage their territory rests with local governments.

Purpose - The purpose of this research is to examine the impact of accountability and transparency in the management of village money on public trust via e-government. The village apparatus of Bantul Regency is the subject of this investigation.

Methodology/Approach - The questionnaire method is used in this study to collect primary data. The purposive sampling strategy was used to pick 105 respondents for this study. This study produces five hypotheses from stewardship theory and signaling theory, which are investigated using the SPSS v.22 analysis tool.

Findings - The results of this study show that public trust is positively impacted by accountability, negatively impacted by transparency, and positively impacted by e-government. Through e-government, accountability and transparency both contribute to heightened public trust. It is anticipated that by enhancing accountability, transparency, and the caliber of e-government, the study's findings will be used as an assessment tool by the village administration to fortify public confidence in Bantul Regency.

Keywords: Accountability, Transparency, Trust, E-government

INTRODUCTION

Law No. 6 of 2014 on Villages has given villages a wonderful opportunity to govern their own development management and implementation in order to grow and improve people's lives. More autonomy in the areas of financial management, resource management, and government administration is anticipated for the village government (Hasanah et al., 2020). The importance of regional independence based on the development of regional potential has become more apparent as a result of the decentralization process. The power to manage their territory rests with local governments. Village fund allocations are one way that the State Revenue and Expenditure Budget annually distributes funds to villages for rural development; these funds are transferred through the Regency/City Regional Revenue and Expenditure Budget (Aprilia, 2019).

Village funding was disbursed by the government in the following years: 2015, 2016, 2017, 2018, 2019, 20.67 trillion IDR, 46.98 trillion IDR, 60 trillion (2017), 60 trillion (2018), and 70 trillion IDR (Gatra, 2019). The total village funds in 2020 were IDR 72 trillion, a 2 trillion increase over 2019 (Kemenko PMK, 2020). Increased local funds have the potential to exacerbate corruption. According to ICW data, 676 village officials were accused of corruption between 2015 and 2020. The Indonesian Corruption Watch (ICW) proposes that the government regulate village management and utilization. There have been 676 defendants in corruption cases perpetrated by village authorities over the last five years, with this example of village apparatus corruption dominating every year. State losses as a result of village apparatus corruption totaled IDR 111 billion. In 2020, this amount stands second in state

losses, with IDR 115 billion in the political cluster, notably corruption of members of parliament and regional heads (Guritno, 2021). Despite the fact that many officials misuse funds, Panggungharjo hamlet has been designated as an anti-corruption hamlet. It is hoped that additional Bantul communities will follow in the footsteps of Panggungharjo (Suryani, 2021).

There had previously been suspicions of corruption in Trimulyo Village, Bantul Regency. The Bantul Prosecutor's Office (Kejari) uncovered suspicions of corruption in Trimulyo village, Jetis, in the form of misappropriation of community assets totaling up to Rp. 360 million, with a former village official and a businessman named as suspects (Atmasari, 2017). In addition to other claims of corruption, the Bantul district attorney (Kejari) stated that the Office for Population Control, KB, Community and Village Empowerment (DPPKBPM) misappropriated funds. Kelvin, the Head of the Bantul District Prosecutor's Office, said that his office had received accusations of alleged fund theft or wrongdoing. His side was unable to provide additional information, and it was said in this case that the team assigned was seeking for evidence of alleged corruption (Wijana & Baktora, 2021).

In financial management, including the administration of village revenues, corruption is a major problem. especially considering how crucial it is for the government to provide local funds to each municipality. In addition to the many examples of corruption, it will affect the public's confidence in the village government. The administration may not have developed a system for monitoring village funds, as evidenced by the widespread corruption in village funds. The government must use information technology to

promote financial transparency and accountability in villages (Ramadan, 2020). The government can establish transparency and accountability in regional financial management by utilizing IT systems. An integrated system allowing national and regional governments to develop, manage, and evaluate fiscal policies (Oktavia & Handayani, 2019).

Currently, technology advancements have had a significant impact on government bureaucracy functions, now known as e-government, such as internet and intranet access. E-government was created in a number of nations with the intention of improving public services and bolstering linkages between government agencies and the general public, corporations, and civil servants, among other stakeholders (Sofyani & Prayudi, 2018). To put it briefly, e-government is the term used to describe any government action that uses information technology to help provide better services to the public (Muhtar et al., 2017). According to Indonesia's strong tradition of bureaucratic reform, e-government is currently crucial to raising the standard of public information, particularly with regard to openness.

Siskeudes (Village Financial System) is one type of government-provided public service based on e-government. The Financial and Development Supervisory Agency (BPKP) created Siskeudes, an application for village financial management, to help village governments manage their finances in order to improve the caliber and efficacy of village financial governance. This application was released by BPKP in 2016 and has since been used in villages. By building the Siskeudes application, village administrations may become more independent in handling village finances effectively and efficiently, while also boosting openness and accountability.

E-government is, of course, equipped with a system that is designed to keep it on track; additionally, it manages village finances optimally and as a means of controlling village financial management so that it does not deviate from the corridors of statutory regulations (Sulina et al., 2017). In terms of the system's existence, there are demands that will encourage the government to be responsible and transparent in carrying out its actions, as well as accountable to interested parties.

Accountability and transparency are critical parts of good government that cannot be separated. The trustee is entitled to information disclosure from the government and accountability for any actions or events that have taken place. The community's trust in the village authority would suffer as a result. On the other hand, it becomes evident that the village administration is not functioning as it should if the community's confidence in it declines.

According to Nurrizkiana et al. (2017), public-stakeholder trust is positively impacted by regional financial management's accountability and transparency. In contrast, Aprilia (2019) asserts that while transparency has no bearing on public trust, accountability does. According to Nikmahtul & Darno (2019), financial report accountability had an impact on donor trust in Religious Social Foundations, while financial report transparency had no effect at all. Atifah et al. (2018) found that public accountability has no effect on donor trust, while

transparency of financial reports has a significant effect; while Alaaraj & Hassan (2016) and Beshi & Kaur (2020) state that all aspects of good governance have a significant effect on public trust.

According to Jameel et al. (2019), e-government mediates the relationship between good governance and public trust, with the latter being significantly influenced by all facets of the former. According to Alaaraj & Hassan's (2016) research findings, public trust is positively impacted by e-government. According to Arwati & Latif's research, financial transparency in e-government raises public trust, according to their findings from 2019.

The study replicates the findings of Jameel et al. (2019). The sampling site and the independent variables of good governance that were used in this study—transparency and accountability—were the only differences between it and earlier research. The impact of accountability and transparency on public trust in Bantul is being reexamined by researchers due to persistent discrepancies in the research findings regarding this topic.

The objectives of this study are to: 1) investigate the impact of e-government, accountability, and transparency on public trust; 2) investigate the impact of e-government-mediated village fund management accountability on public trust; and 3) investigate the impact of e-government-mediated village fund management transparency on public trust. The results of this study are expected to be used as a basis for consideration of policy making by the central and regional governments as well as decision making by the village government.

LITERATURE REVIEW

Stewardship Theory

According to stewardship theory, situation management is driven by organizational interests rather than personal objectives (Donaldson & Davis, 1991). In stewardship theory, the government will behave collectively or in groups. This is due to efforts to achieve organizational goals (Donaldson & Davis, 1991). The concept of this theory is to believe that those who are empowered to reflect stewards in an organization as good governance. (Bernstein et al., 2016). Its application in this research is that local government as a government apparatus is expected to act in the interest of society so that it can function properly. In addition, stewardship theory can explain the existence of local governments as institutions responsible for certain financial management, taking into account the aspirations of the people. Thus, organizational goals are achieved.

Signaling Theory

Signaling theory explains that, from a public perspective, the government aims to convey a positive message to the people because it is the party that the people trust. The public is exerting pressure on the government to release data regarding its performance and accomplishments. Signaling theory can assist the government (as agent) and the public (as principal) in reducing information asymmetry by means of the government sending signals to the public through the release of high-quality financial reports, improving the internal control system, and more thorough disclosure (Ningsih, 2018).

Public Trust

Trust is an important foundation for institutional development. The growth and strength of a group or organization are based on the trust given by other people and internal groups (Athifah et al., 2018). Trust is defined as an assessment between one party over another that that party will act honestly, can fulfill its responsibilities, and will not harm the other party. This explanation emphasizes that a colleague will not harm and conflict with the expectations of his colleagues (Park & Blenkinsopp, 2011). Sirajuddin & Atrianingsi (2020) state that trust is a desire for one party to have confidence in another party. Then Dominika Latusek (2016) stated that trust is the hope that appears in a community with regular, honest, and mutually participating characters based on existing norms. Public trust is a form of collaboration between government and society and is also related to participation and performance (Alaaraj & Hassan, 2016). Factors that can affect the trust of one party to another are ability, benevolence, and integrity, (Mayer et al., 1995).

E-Government

E-Government, as defined by Arwati & Latif (2019) and Sirajuddin & Atrianingsi (2020), is the government's online public service delivery system, which aims to offer electronic services to businesses, citizens, and other government agencies. It is anticipated that e-government will improve the efficacy and efficiency of governmental organizations. E-Government also aims to develop a dialogue between the government and the community (Wulansari & Inayati, 2019). Irawan (2013) uses e-government to offer targeted services to the public, private sector, and governmental setting. E-Government is an electronic version of government that aims to improve public services (Almarabeh & AbuAli, 2010) through Wide Area Networks, Internet, and mobile computing Aprianty (2016). Accountability is accountability for failure or success in carrying out performance or activities to those who give authority (Rohman & Hanafi, 2019) (Athifah et al., 2018).

Accountability

Transparency, namely being open and honest with the general public about what has become their right to know in general and in-depth about something accountable for managing mandated resources (Nikmahtul & Darno, 2019) to build access in the management process so that information flows in and out balanced (Athifah et al., 2018). If regional financial reports adhere to Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014, they are regarded as transparent.

Transparency

According to Nurrizkiana et al. (2017), public stakeholders benefit greatly and favorably from accountability and transparency. In agreement with Beshi & Kaur (2020), who assert that accountability and transparency have an impact on the degree of public trust; in contrast to Aprilia (2019), who contends that accountability increases public trust but that transparency has no effect on it. Athifah et al. (2018) discovered that while financial report transparency significantly influences donor trust, accountability has no discernible impact on it. Jameel et al. (2019) claim that all aspects of good governance have a major influence on public trust, and that e-government functions as a mediator in this relationship. Arwati & Latif (2019) claim that

financial transparency in e-government has an effect on public trust. E-government has a positive effect on public trust, according to Alaaraj & Hassan (2016). According to Sirajuddin & Atrianingsi (2020), there is a high level of public trust in e-government. Research has demonstrated that e-government improves public trust in the government and the caliber of public services (Bisma, 2017).

Village Fund Management Accountability and Community Trust

Accountability plays a crucial role in the administration and management of local government finances. Accountability is seen as a determining factor in public trust in local government because it will undermine public confidence in the government if it does not uphold the accountability principle (Beshi & Kaur, 2020). The existence of public accountability will make the public aware of government programs that will be budgeted and implemented. Budgeting for each instance of a village administration, development, community, and empowerment activity is done through the use of village funds (Tambuwun et al., 2018). Public accountability can promote the development of reliable and high-quality performance. Because the community's trust in the village government increases with accountability in the management of village funds, this is consistent with the stewardship theory and signaling theory. According to Nurrizkiana et al. (2017) & Aprilia (2019), Beshi & Kaur (2020), and Alaaraj & Hassan (2016), public trust is positively impacted by village fund accountability. In light of this description, the following hypothesis is put forth:

H1: Accountability of village funds has a significant positive effect on community trust

Transparency in Village Fund Management and Community Trust

Transparency is used to assess and monitor government performance. Transparency allows people to have clear information about what is happening. The information that the public is exposed to can either directly or indirectly impact their opinions of the government. For this reason, governments around the world use the principle of transparency not only to resolve government secret matters, but also to increase public trust in them (Beshi & Kaur, 2020). Transparency in the management of village funds can instill trust in the community. One of the tenets of good governance is openness or transparency. By giving information on openly managing village funds, the community will be able to make transparent decisions about village governance (Gayatri et al., 2017). The public will be more trusting of village officials who are transparent in their management of village funds because the deposited funds are used appropriately. Openness will prevent fraud and foster a clean government. According to signaling theory, the public should receive signals from the government in the form of trustworthy financial data.

Transparency and open government initiatives, according to Alaaraj & Hassan (2016), are ways to boost public confidence in the government. Public trust is positively impacted by indicators of good government governance, according to studies by Jameel et al. (2019) and Beshi & Kaur (2020). This is consistent with the findings of Nurrizkiana et al. (2017), who discovered that public-stakeholder regional financial reports will increase local governments' credibility the more transparently local

government financial reports are managed. Then the researcher formulated the hypothesis:

H2: Transparency regarding village funds significantly increases public trust.

E-Government and Community Trust

E-Government is a technology and information-based system designed to improve public administration functions and relations with the community (Arwati & Latif, 2019). It is anticipated that e-government will improve government agencies' efficacy and efficiency. The effectiveness and level of services provided to the public by public sector organizations will suffer from the use of inefficient information systems. Quality of public service is necessary because it will affect public trust in the government as a public sector organization (Sulina et al., 2017). The government has developed an application for managing village finances through Siskeudes (Village Financial System). The Siskeudes application was developed by the Financial and Development Supervisory Agency (BPKP) to improve village financial governance and streamline financial reporting. Furthermore, it functions as a mechanism for overseeing village fiscal management and optimizing financial operations while adhering to legal and regulatory requirements (Sulina et al., 2017).

From an e-government perspective, ease of use of IT-based applications is often the reason for people's low willingness to use technology. The existence of this situation can affect the level of public trust in IT-based services provided by the government. This is because high service quality is directly proportional to public trust (Sirajuddin & Atrianingsi, 2020). Trust occurs when the trusted party acts in a way that is socially acceptable and meets expectations. On the other hand, if the trusted party does not act as expected, the trust will decrease (Setyaningsih, 2017). It's the same in village government where if the village government can manage village finances by the expectations of the community and is transparent to the community, then trust will appear by itself.

From the perspective of signaling theory, this signal is a form of openness related to e-government services which is manifested in the disclosure of complete financial information. the more open the information about the management of village funds, the resulting services will be optimal. According to research by Sirajuddin & Atrianingsi (2020), there is a high degree of public trust in e-government, specifically the JKN e-mobile application.

This indicates that the application is helpful to the community and provides satisfaction. Public trust in government is also high when people believe that the government takes its obligations to serve the people seriously. Subsequently, Alaraj & Hassan (2016) discovered a favorable correlation between public trust and e-government. Additionally, Jameel et al. (2019) discovered a favorable correlation between public trust and e-government. According to Bisma (2017), e-government has demonstrated its ability to raise public confidence in the government and the caliber of public services. Therefore, the researcher proposes a hypothesis:

H3: E-Government (Siskeudes) has a significant positive effect on public trust

Village Fund Management Accountability and Community Trust through E-Government

According to Aprilia (2019), public accounting is the obligation of the party who is tasked with being responsible for, presenting, and disclosing all activities that are the responsibility of the party giving the trust, where this party has the authority and right to obtain this accountability. As for accountability related to the achievement of performance results in public services. Therefore, accountability is an important thing to be carried out by government agencies or agencies. Considering serving the community is the main goal of every agency activity. Therefore, accountability is an agency's need for oversight from the public related to agency work (Athifah et al., 2018).

In accordance to the signaling theory, the public exerts pressure on the government to divulge information about its accomplishments. The public and government will have less information asymmetry if high-quality financial reports are made available. Accountability in the administration of village finances demonstrates that village officials have carried out their responsibilities as trustees.

By forming an accountable village government in managing village funds, it is hoped that it will create optimal and quality public services for the community. Good accountability will also create good quality and the better the accountability the higher the quality of services provided (Hermansyah et al., 2018) (Rohman & Hanafi, 2019). According to Jameel et al. (2019), e-government acts as a mediator in the relationship between good governance and public trust, and accountability has a major impact on the latter. According to study findings (Alaraj & Hassan, 2016), public trust is impacted by e-government. Thus, the researcher puts forth the following theory:

H4: Public trust is enhanced by accountable village fund management through e-government.

Openness in E-Government, Community Trust, and Village Fund Management.

Gayatri et al. (2017) define transparency as the public's ability to obtain information about the village financial management's planning, execution, and accountability to those who need it. The village government must be able to ensure that information disclosure is easily accessible to the public in terms of village financial management, wherein the village government itself takes on the roles of trustee and administrator. The community can easily obtain information thanks to the disclosure of details about the administration of village funds (Aprilia, 2019). As for the information regarding the use of village funds in carrying out programs that are being run by the government, one of them is through diskettes which is part of e-government where diskettes is an application for village financial management. With openness of information, the public can monitor the performance of the government and also be part of decision-making.

Transparency of financial information depends on the quantity and quality of information between the government and its people. E-Government can meet people's demands for information transparency and enable people to have a high level of trust in the government (United Nations, 2019).

In accordance with the signaling theory, this signal is an instance of e-government service openness that takes the form of full financial information disclosure. The more open the information regarding village fund management, the more optimal the service will be. Hermansyah et al. (2018) support this by forming a transparent government providing services that can create quality and optimal public services. In other words, e-government is a service provided to the community, where the government must implement transparency to provide good value for the services provided. According to Rohman & Hanafi's (2019) research, service quality is significantly impacted by transparency. Then, in an attempt to preserve the principles

of good governance and reduce corruption, e-government is being adopted in many countries, including Indonesia, according to Hardjaloka's research (2014). The results of a study by Alaaraj & Hassan (2016) show that public trust is significantly impacted by transparency and that e-government mediates the relationship between good governance and public trust. Then, according to Arwati & Latif's research results from 2019, public trust is impacted by e-government transparency. Thus, the researcher puts forth the following theory:

H5: Public trust is enhanced by openness in the village's financial management thanks to e-government.

The research model is as follows:

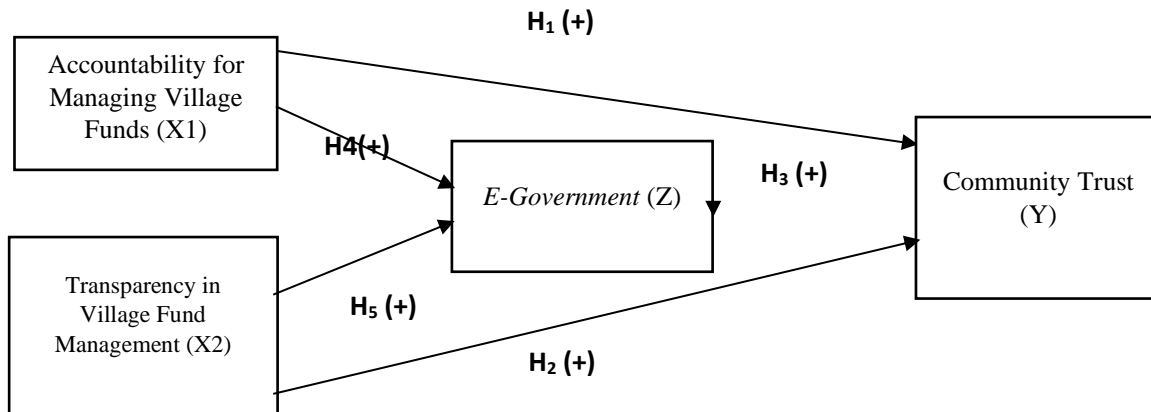


Figure 1. Research Model

METHOD

The village government in Bantul Regency, which is made up of 75 villages and 17 sub-districts, is the subject of this study. One participant in the sample or target that will be the focus of the study that will be conducted is the research subject. The research subjects used in this study were village officials and the Village Consultative Council of Bantul Regency, the samples used in this study were 25 villages. The data collection technique used a questionnaire, while the measurement used a Likert scale starting from 1 to 5 from strongly disagree (1), disagree (2), disagree (3), agree (4) and strongly agree (5).

Instrument and Data Quality Test

The tests carried out consisted of descriptive statistical analysis, while the data quality tests consisted of validity tests, reliability tests, and classical assumption tests consisting of normality tests, multicollinearity tests, and heteroscedasticity tests.

$$I = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z_1 + e$$

Y = Public Trust

X1 = Accountability for Village Fund Management

X2 = Transparency in Village Fund Management

Z = Public Accountability

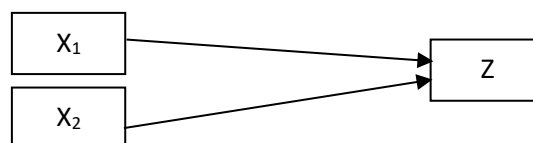


Figure 2.
Stage 1 regression

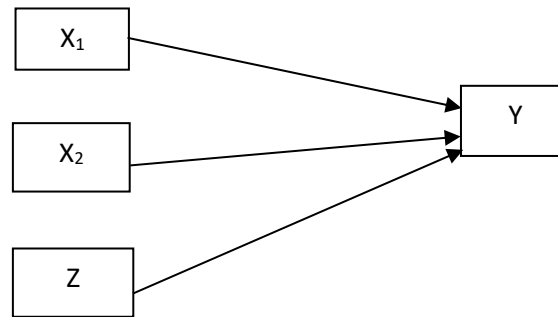
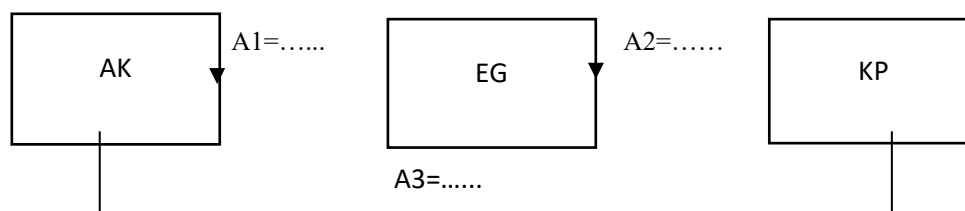


Figure 3.
Stage 2 regression

Path Analysis

This analysis is used to see which is better, the direct or indirect path, to find out which is the more effective

1.



$$(A_1 \times A_2) \geq A_3^2 \dots \dots \dots (3)$$

Figure 4.
Pathway Analysis 1

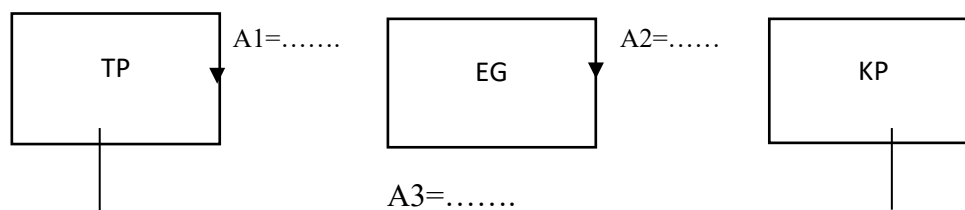
Figure 5 explains the direct relationship of accountability to public trust which is symbolized by line A3 and hypothesis 4, namely the indirect relationship of accountability through the e-government variable (A1) to public trust (A2). The indirect effect is present when the standardize coefficient from e-government to public trust

intervening variable or directly influencing the dependent variable. This relationship is explained as follows:

(1) Path Analysis for Hypothesis 4

$(A_3)^2$ is greater or equal to the direct effect, which is the regression coefficient of the indirect effect obtained from the multiplication of the standardized coefficient from accountability to e-government (A1) with the standardized coefficient from e-government to public trust (A3).

(2) Path Analysis for Hypothesis 5



$$(A_1 \times A_2) \geq A_3^2 \dots \dots \dots (3)$$

Figure 5. Pathway Analysis 2

Figure 6. explains the direct relationship of transparency to public trust which is symbolized by line A3 and hypothesis 5, namely the indirect relationship of transparency through the e-government variable (A1) to public trust (A2). The indirect effect is present when the standardize coefficient from e-government to public trust $(A_3)^2$ is greater or equal to the direct effect, which is the regression coefficient of the indirect effect obtained from the multiplication of the standardized coefficient from transparency to e-government (A1) with the standardized coefficient from e-government to public trust (A3).

RESULT AND DISCUSSION

The questionnaires distributed were 110 questionnaires, where each village received 4 to 5 questionnaires. Respondents in this study were village government officials in Bantul Regency. Of the 110 questionnaires distributed, there were 105 returned questionnaires and 5 non-returned questionnaires, so that 105 questionnaires could be processed. Of the 105 respondents, 51.4% were male, 80% of the respondents were over 40 years old, 80% of the respondents had a Bachelor's degree, and all respondents had worked for more than 3 years.

The results of the validity test show that all variables are valid with $KMO > \alpha$ (0.5) on each instrument, starting from the variables of accountability, transparency, public trust, and e-government. All variables are reliable with Cronbach's Alpha > 0.70 .

The Asymp.Sig (2-tailed) value for the regression equation model I is $0.200 > \alpha$ (0.05) and the Asymp.Sig (2-tailed) value for the regression equation model II is $0.173 > \alpha$ (0.05). Thus, it can be concluded that the data in this study's two regression equation models have a normal distribution. All variables have a sig value > 0.05 , thus it can be concluded that all variables do not have heteroscedasticity. Every variable has a VIF value less than 10 and a tolerance value greater than 0.10, preventing multicollinearity among all independent variables.

(1) Multiple Linear Regression Analysis

Multiple linear regression analysis was used to test the effect of the independent variables on the dependent variable, namely accountability (X1) and transparency (X2) of managing village funds on public trust (Y) through E-Government (Z).

Table 1.
Test 1 of the Substructure Multiple Linear Regression

Model	Unstandardized Coefficient	Sig
	B	
Constant	21,694	0,000
AK	0,151	0,035
TP	0,094	0,214
EG	0,656	0,000

Source: Output SPSS v.22, 2022

The multiple linear regression equation model is expressed as follows:

$$KM = 21,694 + 0,151X_1 + 0,094X_2 + 0,656X_3 + e_1$$

Table 2.
Test 2 of the Substructure Multiple Linear Regression

Model	Unstandardized Coefficient	Sig
	B	
Constant	20,469	0,000
AK	0,125	0,021
TP	0,189	0,001

Source: Output SPSS v.22, 2022

The following is how the multiple linear regression equation model is created:

$$EG = 20,469 + 0,125X_1 + 0,189X_2 + e_2$$

(2) Examine the Determination Coefficient (Adjusted R Square)

According to the results of the coefficient of determination test, the independent variables in Model 1 have a 32.4% ability to explain variations in changes in the dependent variable, while the independent variables in Model 2 appear to have a 16% ability to explain variations in

changes in the dependent variable.

Table 3.
Determination Coefficient Test

Model	Adjusted R Square
Model 1	0,324
Model 2	0,160

(3) Test The Value of F

The impact of the independent variable on the dependent variable is ascertained by testing the value of F. In Table 4, the sig value seems to be $0.000 < 0.05$. This suggests that the variables of accountability, transparency, and e-government all have an impact on public trust at the same time.

Table 4.
Substructure F Test 1

Model	Sum of Square	df	Mean Square	F	Sig
Regression	758,828	3	252,276	17,604	0,000
Residual	1447,401	10	14,331		

Table 5.
Substructure F Test 1

Model	Sum of Square	df	Mean Square	F	Sig
Regression	187,122	2	93,561	10,918	0,000
Residual	874,078	102	8,569		

Source: Output SPSS v.22, 2022

Based on Table 5, the significance level is $0.000 < 0.05$. This indicates that e-government variables are impacted by accountability and transparency variables at the same time.

(4) Test the Value of t

Table 6.
Substructure t Test 1

Model	Sig
Constant	0,000
Akuntabilitas	0,035
Transparansi	0,214
E-Government	0,000

The results of the multiple regression of substructure 1 are displayed in Table 6, where it is known that the EG variable has a significance value of 0.000, the TP variable is 0.214, and the AK variable is 0.035. With a significance value of less than 0.05 (alpha), the AK variable is thought to have an impact on the public trust dependent variable. Conversely, the TP variable's significance value of > 0.05 (alpha) indicates that it has no bearing on the public trust dependent variable. With a sig value less than 0.05 (alpha), the EG variable is significant in influencing the public trust dependent variable.

Table 7.
Substructure t Test 2

Model	Sig
Constant	0,000
Akuntabilitas	0,021
Transparansi	0,001

Source: Output SPSS v.22, 2022

The outcomes of multiple regression for substructure 2 are shown in Table 7. The significance value for the AK variable is 0.021, with an alpha value of 0.05 indicating that the independent variable AK has an impact on the intervening variable EG. The independent variable TP influences the intervening variable TP, as evidenced by the TP variable's 0.001 where the TP variable's alpha is less than 0.05.

(5) Path Analysis

Based on the analysis that has been carried out through the coefficient of determination, t test, and path analysis is used to answer the hypothesis that has been formulated as follows:

- The accountability variable influences public trust, so that hypothesis one (H1) is accepted.
- The transparency variable has no effect on public trust, so hypothesis two (H2) is rejected.
- The e-government variable influences public trust, so that hypothesis three (H3) is accepted.
- Participation in village fund management accountability influences community trust directly and indirectly through e-government (Siskeudes). To find out which path is right, path analysis is carried out as follows:

Evaluation and a precise description of the outcomes attained should be included in the results section. Indicate the results' statistical significance as well, if the paper's format permits it.

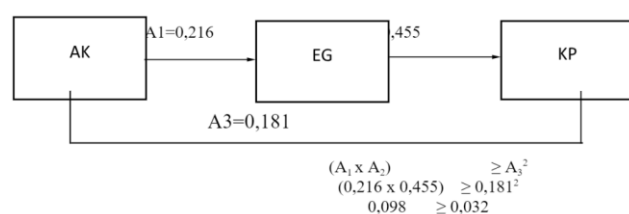


Figure 6. The Result of Pathway Analysis 1

Comparison of the multiplication between the standardized coefficient from AK to EG (A1) with the standardized coefficient from EG to KP (A2) of 0.098 > 0.032 standardized coefficient AK to KP (A3), which means that directly AK through EG has a significant influence on KP, so hypothesis four (H4) is accepted.

- Participation in the transparency of village fund management affects people's trust directly and indirectly through e-government (Siskeudes). To find out which path is right, path analysis is carried out as follows:

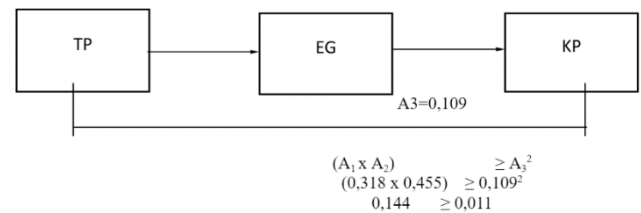


Figure 7.
The Result of Pathway Analysis 2

Comparison of the multiplication between the standardized coefficient from TP to EG (A1) with the standardized coefficient from EG to KP (A2) of 0.144 > 0.011 standardized coefficient of TP to KP (A3), which means that AK directly through EG has a significant influence on KP, so hypothesis five (H5) is accepted.

The results of testing the first hypothesis indicate that accountability has a positive effect on public trust. Accountability is the responsibility of parties trusted by the community, to carry out tasks by predetermined objectives (Ulum & Sofyani, 2016). Public accountability can encourage the creation of good and more trusted performance. Because the higher the accountability in managing village funds, the higher the community's trust in the village government. Research by Aprilia (2019), Nurriksiana et al. (2017), Alaaraj & Hassan (2016), and Beshi & Kaur (2020) is consistent with this study.

The results of testing the second hypothesis show that transparency has no positive effect on public trust. Openness or transparency is one of the principles of good governance. So that the community can make transparent decisions about village governance by providing information on managing village funds openly (Gayatri et al., 2017). The openness of village officials in managing village funds will create public trust because the deposited funds are used properly. The results of this study do not support the results of research by Alaaraj & Hassan (2016), Jameel et al. (2019), Beshi & Kaur (2020), and Nurriksiana et al. (2017).

The three hypotheses were tested, and the findings indicate that e-government increases public trust. E-Government is a technology and information-driven system intended to enhance community relations and public administration operations (Arwati & Latif, 2019). It is anticipated that e-government will improve government agencies' efficacy and efficiency. The effectiveness and level of services provided to the public by public sector organizations will suffer from the use of inefficient information systems. Because community service has an impact on public trust in the government as a public sector organization, its quality is vital (Sulina et al., 2017).

Trust occurs when the trusted party acts in a way that is socially acceptable and meets expectations. On the other hand, if the trusted party does not act as expected, the trust will decrease (Setyaningsih, 2017). It's the same in village government where if the village government can manage village finances by the expectations of the community and is transparent to the community, then trust will appear by itself. This research is in line with research conducted by

Sirajuddin & Atrianingsi (2020), Alaaraj & Hassan (2016), Jameel et al. (2019), and Bisma (2017).

The fourth hypothesis was tested, and the findings show that e-government accountability increases public trust. Accountability is the duty of those who the community trusts to complete tasks according to predetermined goals (Ulum & Sofyani, 2016). Accountability is the requirement for community supervision of an agency's operations (Athifah et al., 2018). It is envisaged that by establishing an accountable village government to oversee village finances, the community will receive top-notch public services. Good accountability breeds quality, and the higher the quality of services rendered, the better the accountability (Hermansyah et al., 2018; Rohman & Hanafi, 2019). This study is consistent with studies by Alaaraj & Hassan (2016) and Jameel et al. (2019).

The fifth hypothesis was tested, and the findings indicate that e-government transparency increases public trust. Openness and honesty with the public about what they have a right to know in general and in-depth about an entity responsible for overseeing the management of entrusted resources is known as transparency (Nikmahtul & Darno, 2019). The amount and quality of information shared between the government and its citizens determines how transparent financial information is. People can have a high level of trust in the government by using e-government to satisfy their demands for information transparency (United Nations, 2019).

Signaling theory states that this kind of openness connected to e-government services is the disclosure of all financial information. The more open the information is regarding the administration of village funds, the better the service will be. The findings of Hardjaloka (2014), Alaaraj & Hassan (2016), Arwati & Latif (2019), Hermansyah et al. (2018), and Rohman & Hanafi (2019) are all in line with this study.

CONCLUSION AND RECOMMENDATION

Public trust is positively impacted by accountability, village and fund management, and e-government, according to the findings of testing, processing, and analysis that have been done. Openness in the way village finances are managed does not increase public confidence. By using e-government, accountability for village financial management raises public trust. Transparency in village fund management has a positive impact on public trust through e-government.

It is hoped that the results of the research conducted by researchers can become an evaluation tool for the village government to increase the trust of the people of Bantul Regency by further improving accountability, transparency and quality of e-government.

Future researchers can add more independent variables that are still uncommon or haven't been investigated but are predicted to affect public trust, as well as expand the study's focus to other cities. and should be supplemented with interviews in order to obtain more precise and accurate results.

Because this study was limited to the Bantul Regency, its findings cannot be applied to other objects. Because this

study employed a survey methodology—distributing questionnaires without conducting interviews—respondents' responses were subpar and resulted in varying perspectives of the real circumstances.

The results of the study are anticipated to be used as an assessment instrument by the village administration to boost e-government's quality, accountability, and transparency—all of which will contribute to the Bantul Regency's citizens' increased trust.

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