CHAPTER III

RESEARCH METHOD

A. **Subject and Object of Research**

The object of this study uses the location of the entire village in Bantul Subdistrict, Kasihan Subdistrict, Pajangan Subdistrict, Bambanglipuro Subdistrict, Sewon Subdistrict, Sedayu Subdistrict, Pleret Subdistrict, and Jetis Subdistrict. These Subdistricts are Subdistricts in the Bantul Regency area. Bantul Subdistrict has 5 villages, namely Palbapang village, Trirenggo village, Bantul village, Sabdodadi village and Ringinharjo village. Kasihan Subdistrict has 4 villages, namely Bangunjiwo Village, Ngestiharjo Village, Tamantirto Village, and Tirtonirmolo Village. Pajangan Subdistrict has 3 villages, namely Guwosari Village, Sendangsari Village, and Triwidadi Village. Bambanglipuro Subdistrict has 3 villages, namely Sumbermulyo Village, Sidomulyo Village, and Mulyodadi Village. Sewon Subdistrict has 4 villages, namely Timbulharjo Village, Pendowoharjo Village, Bangunharjo Village, and Panggungharjo Village. Sedayu Subdistrict has 4 villages, namely Argodadi Village, Argorejo Village, Argosari Village, and Argomulyo Village. Pleret Subdistrict has 5 villages, namely Wonotelo Village, Bawuran Village, Pleret Village, Wonokromo Village, and Segoroyoso Village. While Jetis Subdistrict has 4 villages, namely Canded Village, Patalan Village, Sumberagung Village and Trimulyo Village.

While the research subject is something that is attached to the object under study. The subjects used by researchers are financial managers in accordance with the provisions, namely the Village Head and Implementer of Village Financial Management (PTPKD) consisting of Head Of Village, Village Secretary, and Treasurer.

B. Type of Data

The type of data used in this study is primary data. Primary data refers to information obtained directly (from first hand) by related researchers (Sekaran & Bougie, 2017). This research method uses a survey method or complete poll. The self administered survey is a method of primary data collection by giving questions to the respondents in writing. Therefore, the survey is often referred to as a questionnaire survey (Jogiyanto, 2016).

Data obtained from respondents' answers to the questionnaire given to each PPKD in the villages will be taken on average in each village to be used as final data before it will be processed using SPSS.

C. Sampling Technique

The population in this study were all villages in Bantul Subdistrict, Kasihan Subdistrict, Pajangan Subdistrict, Bambanglipuro District, Sewon Subdistrict, Kecaatan Sedayu District, Pleret Subdistrict, and Jetis Subdistrict with a total of 32 villages. Sampling uses purposive sampling technique, with samples in this study using financial managers

in each village. The criteria for the sample are in accordance with the laws and regulations, namely the village head and PTPKD consisting of the village secretary, and treasurer with 96 Respondents. It is expected that with this criterion the respondent has made decisions in managing village finances. Starting from planning, implementation, administration, reporting to accountability.

D. Data Collection Technique

The data used are primary data originating directly from the source or subject of the study. How to obtain data using the survey method. The survey uses a questionnaire that will be answered by respondents from the research sample. Questionnaires can be in the form of questions or statements that are given a scale of 1 as the lowest score to 5 as the highest score. The questions or statements used are adjusted to the indicators of the variables specified. The data will examine empirically the relationship between the variables of Village Apparatus Capacity, Regulatory Obedience, Quality of Monitoring of Village Consultative Bodies, Technology Utilization, Village Apparatus Commitments, and Village Facilitators on Village Financial Management Performance.

E. Definition of Operational Variables

1) Dependent Variable

a. Village Financial Managemet Performance

Performance is a record or report on the level of achievement of the program, or activities that have been carried out in realizing the goals,

objectives, vision and mission of the organization that was planned at the beginning in the long-term planning of the organization (Moeheriono, 2012). Permendagri No. 113 of 2014 states that village financial management is all activities which include planning, implementation, administration, reporting and accountability of village finance. To determine the extent to which the performance of village financial management is measured using indicators of efficiency, effectiveness, economics, and adequate reporting in financial management (Mardiasmo, 2009). The measurement of indicators uses a Likert scale according to the results of filling out the questionnaire. Here we use questionaries from Munti dan Fahlevi (2017).

2) Independent Variables

a. Capacity Of Village's Official

Capacity can be interpreted as an ability of humans, organizations and communities to realize good performance, to identify and achieve goals, to change if needed in the business of sustainability, development, and with the aim of advancing (Ubels et al., 2010). In accordance with Law No. 6 of 2014 concerning Villages that the village apparatus consists of the village secretariat, regional implementers, and technical implementers who assist village heads as village leaders in realizing village development goals. Regarding village financial management, the village head is a village apparatus that plays a direct role in managing village finances more precisely as a holder of power over village finances. Here we use questionaries from Munti dan Fahlevi (2017).

b. Compliance With Regulations

Compliance with regulations on the implementation of village financial management refers to compliance with Permendagri No. 113 of 2014 concerning Village Financial Management. There are four principles in village financial management, including: transparency, accountability, participation and orderliness and discipline. Village financial management must be in accordance with the guidelines that have been explained in detail in the Permendagri above, including financial management guidelines starting from planning, implementation, administration, reporting, and accountability. Here we use source from Permendagri 113

c. Quality of Supervision by Village Consultative Bodies

The quality of supervision is how much information needs to be obtained regarding the purpose of the supervision. According to the Law No. 6 of 2014 concerning Villages, Village Consultative Bodies (BPD) are institutions that carry out the function of village government where members are representatives of villagers based on regional representation and democratically elected. By knowing the monitoring schedule, standardization of supervision, and reciprocal relations carried out by BPDesa can describe the quality of BPD supervision. Here we use questionaries from Munti dan Fahlevi (2017).

d. Utiliziation of Information and Technology

Information technology in question concerns the ability of the village apparatus to utilize information technology in supporting their work. This variable is measured by the hadrware and software usage indicators that have been maximized for the implementation of accounting tasks. Explained in Law No. 6 of 2014 concerning Villages that village heads have the duty to utilize appropriate technology in carrying out programs, priorities, activities and needs in development in the village. Regarding village financial management, information technology can be used as a medium to facilitate village financial management, for example in the preparation of financial reports and other accountability reports. Here we use questionaries from Nurillah (2014)

e. Village's Apparatus Commitment

Commitment is a combination of a measure of one's beliefs and their motivations (Moeheriono, 2014). Confidence is a person's level of self-confidence or has a sense of being able to perform tasks well without being watched. Motivation is the interest and enthusiasm of individuals in completing their tasks properly. Here we use questionaries from Mada et al (2017).

f. Village's Facilitators

In accordance with Government Regulation (PP) No. 43 of 2014 Article 128 paragraph 2 states that village assistants come from local

village representatives, village facilitators from the sub-district government, technical implementers who work in the sub-district as village facilitators, and community empowerment experts. The objectives of village assistance include (Article 2 of the 2015 Ministerial Decree No. 3 of 2015):

1. Increasing the capacity, effectiveness and accountability of village government and village development

2. Increasing village community initiatives, awareness and participation in participatory village development

3. Increasing the synergy of village development in every sectors

4. Maximizing village assets locally in an emancipatory manner

Here we use questionaries from Erawati (2012)

g. Society Participation

Participatory (Sujarweni, 2015) is a principle where every villager has the right to be involved in every decision making at every activity held by the village government where they live. The involvement of the village community in making these decisions can be direct and indirect.

Thus the accountability of managing village funds has opened up political space for the community to be actively involved in the implementation of development supervision, so that it has the potential to create a transparent, accountable and participatory development process. Here we use questionaries from Mada et al (2017)

F. Test For The Quality of Instrument and Data

    a) Descriptive Statistics

Descriptive statistics can be used to describe or describe a data in the form of graphs or tables (Nazaruddin & Basuki, 2017). Descriptive statistics will produce the amount of research data, mean (average value), minimum value, maximum value, range value (difference between minimum value and maximum value), data variance and standard deviation.

    b) Test for Data Quality

      1) Validity Test

Validity is the level of reliability and validity of the measuring Instrument used. Valid Instruments are truly appropriate Instruments for measuring what will be measured. According to (Nazaruddin & Basuki, 2017) the data requirements in valid statements are as follows:

1. Value of KMO > 0,50

2. Correlation *anti image* > 0,25

3. Value of *Component Matrix* > 0,50

Validity test in this study uses Bivariate Correlation Pearson statistical aids, a measuring Instrument will be said to be valid if the value of Correlation Pearson at t counts more than t table and significance value <α or 0.05.

2) Reliability Test

Reliability test is used to determine whether the Instruments used in the questionnaire can be used more than once, at least by the same respondents who are expected to produce consistent data. This shows that Instrument reliability characterizes the level of consistency (Nazaruddin & Basuki, 2017). A data can be said to be reliable if the value of Cronbach's Alpha> 0.5.

G. Hypothesis Test and Data Analysis

1. Analysis Model

Testing the hypothesis in this study uses non-parametric statistical test, namely rank spearman correlation analysis with SPSS, because in the study the sample used was small or same with </= 30 data. The analysis in this study will include the capacity of the village apparatus, compliance with regulations, the quality of village apparatus, utilization of information technology, commitment of village officials, and village assistants to the performance of village financial management. The formula used is as follows:

$$\rho = \frac{6 \sum d_i^2}{n\left(n^2 - 1\right)}$$

Explanation:

ρ = Value Of Spearman Rank Coefficient

d^2 = difference for each couple of spearman rank

n 	= total for each couple of spearman (5 < n < 30)

2. Spearman Rank Correlation test

This test is one of the simplest correlational analysis techniques. Spearman rank correlation is part of non parametric statistics (ordinal scale) that are effectively used in samples or data in studies> 9 and <30. In this test used to determine the correlation (relationship) between variables. "The purpose of the Spearman rank correlation test is:

- To know the degree of the relationship between two variables

- To know the line between two variables

- To know the significant between the relation of two variables.