# CHAPTER IV

## RESEARCH RESULT AND DISCUSSION

A. **Research's Object,Subject Description**

The primary data that used in this research were obtained questionaries. There are 30 Villages in Bantul Regency used as samples. The table of questionaries distribution list is below :

**Table 4.1**
**Questionnaire Distributed to Village's Apparatus in Bantul Regency**

| Explanation | Total | Percentage |
|---|---|---|
| Questionnaire distributed | 90 | 100% |
| Questionnaire not returned | 8 | 8.89% |
| Questionnaire returned | 82 | 91.11% |
| Questionnaire can't be processed | 9 | 10% |
| Questionnaire can be processed | 73 | 81.11% |

Source : Primary Data Processed, 2019

Based on the data from table 4.1, the total questionaries distributed are 90 papers. There were 8 questionaries which can't return and there were 9 questionaries that can't be processed. Here there were 73 questionaries that used in this research.

**Table 4.2**
**Respondent's Gender Categorization**

| No | Respondent | Total | Percentage |
|---|---|---|---|
| 1 | Male | 49 | 67.123% |
| 2 | Female | 24 | 32,876% |
| | Total | **73** | **100 %** |

Source : Primary Data Processed 2019

Based on the data from table 4.2 total respondents ae 73 respondents. From the total respondents we know 49 of them which 67.123% are male

and 24 or 32.876% of them are female. There is any significant difference in the amount of respondents between male and female. Because in village apparatus there still have bigger amount of male apparatus than female apparatus.

The age of respondents could be catagorized as follows:

**Table 4.3**
**Respondent's Age Categorization**

| No | Respondent's Age | Total | Percentage |
|----|------------------|-------|------------|
| 1 | >20 | 7 | 9.58% |
| 2 | 20-35 | 24 | 32.87% |
| 3 | 35-50 | 30 | 41.09% |
| 4 | >50 | 12 | 16.43% |
| Total | | **73** | **100%** |

Source : Primary Data Processed, 2019

Based on the data from table 4.3 the total respondents are 73 with seven of them are in age more than 20 years old ( 9.58%), 24 from them are in age 20-35 years old (32.87%), 30 of them are in age 35-50 years old (41.09%), and 12 are in age more than 50 years old ( 16.43%). From the categorization above we know that apparatus in age 35-50 years old are dominant to fulfilling the questionaries.

The education background from the respondents could be categorized as follows:

**Table 4.4**
**Respondent's Education Background Categorization**

| No | Respondent Education Background | Total | Percentage |
|----|-------------------------------|-------|------------|
| 1 | Elementary School | 0 | 0% |
| 2 | Junior High School | 2 | 2.73% |
| 3 | Senor High School/ Vocational | 14 | 19.17% |
| 4 | Undergraduate | 39 | 53.42% |
| 5 | Others | 18 | 24,65% |
| | **Total** | **73** | **100%** |

Source : Primary Data Processed, 2019

Based on the data from table 4.4, the total respondents are 73 respondents with zero of them (0%) are in Elementary School as last education, 2 of them (2.73%) are in Junior High School as last education, 14 of them (19.17%) are in Senior high School as last education, 39 of them (53.42%) are in Undergraduate Degree as last education and 18 of them (24.65%) are in other educational background. Those categorization indicates that the respondents who graduates from Undergraduate are dominant to fulfill the questionnaire.

The data of respondents based on time of work in pemdes can be categorized as follows:

**Table 4.5**
**Respondent's Time of Work in PemDes Categorization**

| No | Respondent's Time of Work in PemDes | Total | Percentage |
|----|-------------------------------------|-------|------------|
| 1 | <1 year | 2 | 2.73% |
| 2 | 1-5 years | 18 | 24.65% |
| 3 | 6-10 years | 26 | 35.61% |
| 4 | >10 years | 27 | 36,98% |
| | Total | **73** | **100%** |

Source : Primary Data Processed, 2019

Based on the data from table 4.5 the total respondents are 73 with 2 of them are work less than 1 year ( 2.73%), 18 from them are work between 1-5 years (24.65%), 26 of them work between 6-10 years (35.61%), and 27 are work more than 10 years ( 36.98%). From the categorization above we know that apparatus who work more than 10 years are dominant to fulfilling the questionaries.

The data of respondents based on time of work in current position can be categorized as follows :

**Table 4.6**
**Respondent's Time of Work in Current Position Categorization**

| No | Respondent's Time of Work in Current Position | Total | Percentage |
|----|----------------------------------------------|-------|------------|
| 1 | <1 year | 6 | 8.21% |
| 2 | 1-5 years | 19 | 26.02% |
| 3 | 6-10 years | 33 | 45.20% |
| 4 | >10 years | 15 | 20.54% |
| | Total | **73** | **100%** |

Source : Primary Data Processed, 2019

Based on the data from table 4.6 the total respondents are 73 with 6 of them are work less than 1 year ( 2.73%), 18 from them are work between 1-5 years (24.65%), 26 of them work between 6-10 years (35.61%), and 27 are work more than 10 years ( 36.98%). From the categorization above we know that apparatus who work more than 10 years are dominant to fulfilling the questionaries.

## B. Instrument Data Testing

### 1. Descriptive Statistics Test

Here is a table of descriptive statistics of the independent variables namely human resources and information technology and the dependent variable is transparency and accountability. The descriptive statistics below will explain the amount of data processed (N), minimum, maximun, mean (mean) and standard deviation.

**Table 4.7**
**Descriptive Statistics**

|  | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| VFMP | 30 | 20,00 | 29,00 | 26,20 | 2,12376 |
| CapVA | 30 | 25,00 | 35,00 | 30,6000 | 2,71141 |
| RC | 30 | 27,00 | 35,00 | 31,9667 | 2,29667 |
| QSBPD | 30 | 26,00 | 35,00 | 30,1667 | 2,19848 |
| UIT | 30 | 20,00 | 25,00 | 23,8000 | 1,78885 |
| ComVA | 30 | 20,00 | 25,00 | 23,5333 | 1,61316 |
| VF | 30 | 15,00 | 23,00 | 20,1333 | 1,96053 |
| SP | 30 | 19,00 | 30,00 | 24,3333 | 2,36837 |
| Valid N | 30 |  |  |  |  |

Source : Primary Data Processed, 2019

Explanation :
VFMP  : Village Financial Management Performance
CapVA : Capacity of Village's Apparatus
RC        : Regulatory Compliance
QSBPD : Quality Supervision by BPD
UIT       : Utilization of Information Technoogy
ComVA : Commitment of Vilage's Apparatus
VF        : Village's Facilitators
SP         : Society Participation

## a.    Village Financial Management Performance

Table 4.7 indicates the total sample on this research are 30, it means that from 73 respondents are representative from 30 villages. The variable Village Financial Management Performance has minimum value 20. It means that the minimum value chosen by the respondents in 6 questions of Village Financial Management Performance variable with the range of 1-5 is 20. The maximum value of Village Financial Management Performance is 29. It means that the minimum value chosen by the respondents in 6 questions of Village Financial Management Performance variable with the range of 1-5 is 29. The mean of Village Financial Management Performance is 26,20 it means the average value choosen by respondents is 26,20. The standard deviation of Village Financial Management Performance is 2,12376. It means that the difference between the mean and the value of each respondents choice from its original number is around 2,12376.

b.  **Capacity of Village's Apparatus**

The variable Capacity of Village's Apparatus has minimum value 25. It means that the minimum value chosen by the respondents in 7 questions of Capacity of Village's Apparatus variable with the range of 1-5 is 25. The maximum value of Capacity of Village's Apparatus is 35. It means that the minimum value chosen by the respondents in 7 questions of Capacity of Village's Apparatus variable with the range of 1-5 is 35. The mean of Capacity of Village's Apparatus is 30,6000 it means the average value choosen by respondents is 30,6000. The standard deviation of Capacity of Village's Apparatus is 2,71141. It means that the difference between the mean and the value of each respondents choice from its original number is around 2,71141.

c.  **Regulatory Compliance**

The variable Regulatory Compliance has minimum value 27. It means that the minimum value chosen by the respondents in 7 questions of Regulatory Compliance variable with the range of 1-5 is 27. The maximum value of Regulatory Compliance is 35. It means that the minimum value chosen by the respondents in 7 questions of  Regulatory Compliance variable with the range of 1-5 is 35. The mean of Regulatory Compliance is 31,9667  it means the average value choosen by respondents is 31,9667. The standard deviation of  Regulatory Compliance

is 2,29667. It means that the difference between the mean and the value of each respondents choice from its original number is around 2,29667.

**d. Quality Supervision by BPD**

The variable Quality Supervision by BPD has minimum value 26. It means that the minimum value chosen by the respondents in 7 questions of Quality Supervision by BPD variable with the range of 1-5 is 26. The maximum value of Quality Supervision by BPD is 35. It means that the minimum value chosen by the respondents in 7 questions of Quality Supervision by BPD variable with the range of 1-5 is 35. The mean of Quality Supervision by BPD is 30,1667 it means the average value choosen by respondents is 30,1667. The standard deviation Quality Supervision by BPD is 2,19848. It means that the difference between the mean and the value of each respondents choice from its original number is around 2,19848.

**e. The Use of Information Technology**

The variable Utilization of Information Technology has minimum value 20. It means that the minimum value chosen by the respondents in 5 questions of Utilization of Information Technology variable with the range of 1-5 is 20. The maximum value of Utilization of Information Technology is 25. It means that the minimum value chosen by the respondents in 5 questions of Utilization of Information Technology variable with the range of 1-5 is 25. The mean of Utilization of

Information Technology is 23,8000 it means the average value choosen by respondents is 23,8000. The standard deviation Utilization of Information Technology is 1,78885. It means that the difference between the mean and the value of each respondents choice from its original number is around 1,78885.

**f.  Commitment of Village's Apparatus**

The variable Commitment of Village's Apparatus has minimum value 20. It means that the minimum value chosen by the respondents in 5 questions of Commitment of Village's Apparatus variable with the range of 1-5 is 20. The maximum value of Commitment of Village's Apparatus is 25. It means that the minimum value chosen by the respondents in 5 questions of Commitment of Village's Apparatus variable with the range of 1-5 is 25. The mean of Commitment of Village's Apparatus is 23,5333 it means the average value choosen by respondents is 23,5333. The standard deviation Commitment of Village's Apparatus is 1,61316. It means that the difference between the mean and the value of each respondents choice from its original number is around 1,61316.

**g.  Village Facilitator**

The variable Village Facilitator has minimum value 15. It means that the minimum value chosen by the respondents in 5 questions of Village Facilitator variable with the range of 1-5 is 15. The maximum value of Village Facilitator is 23. It means that the minimum value chosen by the

respondents in 5 questions of Village Facilitator variable with the range of 1-5 is 23. The mean of Village Facilitator is 20,1333 it means the average value choosen by respondents is 20,1333. The standard deviation Village Facilitator is 1,96053. It means that the difference between the mean and the value of each respondents choice from its original number is around 1,96053.

**h. Society Participation**

The variable Society Participation has minimum value 19. It means that the minimum value chosen by the respondents in 6 questions of Society Participation variable with the range of 1-5 is 19. The maximum value of Society Participation is 30. It means that the minimum value chosen by the respondents in 6 questions of Society Participation variable with the range of 1-5 is 30. The mean of Society Participation is 24,3333 it means the average value choosen by respondents is 24,3333. The standard deviation Society Participation is 2,36837. It means that the difference between the mean and the value of each respondents choice from its original number is around 2,36837.

**2. Validity Test**

Validity test is used to measure the level of reliability and validity of measuring Instruments used. Valid Instruments are really appropriate Instruments to measure what will be measured. According to (Nazaruddin

& Basuki, 2017) the Instrument is said to be valid if the value of KMO>

0.50 or the anti image correlation value > 0.25.

1) **Village Financial Management Performance**
**Table 4.8**
**KMO and Bartlett's Test**

| | |
|---|---|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | ,616 |

Source : Primary Data Processed, 2019

Based on Table 4.8, the results of the validity test for Village

Financial Management Performance variables indicate KMO values of

0,616. This shows that the Instruments used in the questionnaire were

declared valid, because they fullfil the validity test requirements, namely

KMO values greater than 0,50 (0,616> 0,50).

**Table 4.9**
*Anti Image Correlation*

| Instrument | Correlation |
|---|---|
| VFMP1 | 0,605 |
| VFMP2 | 0,591 |
| VFMP3 | 0,557 |
| VFMP4 | 0,667 |
| VFMP5 | 0,600 |
| VFMP6 | 0,676 |

Source : Primary Data Processed, 2019

Based on Table 4.9, the results of the validity test for each question in

the questionnaire on Village Financial Management Performance variables

indicate the anti image correlation value as above. The results above show

that 6 questions show more than 0.25, so all questions in the questionnaire

are declared valid.

**2) Capacity of Village's Apparatus**
**Table 4.10**
**KMO and Bartlett's Test**

| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | ,717 |
|---|---|

Source : Primary Data Processed, 2019

Based on Table 4.10, the results of the validity test for Capacity of Village's Apparatus variables indicate KMO values of 0,717. This shows that the Instruments used in the questionnaire were declared valid, because they fullfil the validity test requirements, namely KMO values greater than 0,50 (0,717 > 0,50).

**Table 4.11**
*Anti Image Correlation*

| Instrument | Correlation |
|---|---|
| CaVA1 | 0,653 |
| CaVA2 | 0,361 |
| CaVA3 | 0,745 |
| CaVA4 | 0,794 |
| CaVA5 | 0,715 |
| CaVA6 | 0,740 |
| CaVA7 | 0,798 |

Source : Primary Data Processed, 2019

Based on Table 4.11, the results of the validity test for each question in the questionnaire on Capacity of Village's Apparatus variables indicate the anti image correlation value as above. The results above show that 7 questions show more than 0.25, so all questions in the questionnaire are declared valid.

### 3) Regulatory Compliance

**Table 4.12**

**KMO and Bartlett's Test**

| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | ,694 |
|---|---|

Source : Primary Data Processed, 2019

Based on Table 4.12, the results of the validity test for Regulatory Compliance variables indicate KMO values of 0,694. This shows that the Instruments used in the questionnaire were declared valid, because they fullfil the validity test requirements, namely KMO values greater than 0,50 (0,694 > 0,50).

**Table 4.13**

*Anti Image Correlation*

| Instrument | Correlation | Instrument | Correlation |
|---|---|---|---|
| CR1 | 0,550 | CR6 | 0,813 |
| CR2 | 0,721 | CR7 | 0,694 |
| CR3 | 0,759 | | |
| CR4 | 0,687 | | |
| CR5 | 0,603 | | |

Source : Primary Data Processed, 2019

Based on Table 4.13, the results of the validity test for each question in the questionnaire on Regulatory Compliance variables indicate the anti image correlation value as above. The results above show that 7 questions show more than 0.25, so all questions in the questionnaire are declared valid.

**4) Quality Supervision by BPD**

**Table 4.14**

**KMO and Bartlett's Test**

| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | ,616 |
|---|---|

Source : Primary Data Processed, 2019

Based on Table 4.14, the results of the validity test for Quality Supervision by BPD variables indicate KMO values of 0,616. This shows that the Instruments used in the questionnaire were declared valid, because they fullfil the validity test requirements, namely KMO values greater than 0,50 (0,616 > 0,50).

**Table 4.15**

*Anti Image Correlation*

| Instrument | Correlation | Instrument | Correlation |
|---|---|---|---|
| QSBPD1 | 0,581 | QSBPD6 | 0,648 |
| QSBPD2 | 0,519 | QSBPD7 | 0,589 |
| QSBPD3 | 0,658 | | |
| QSBPD4 | 0,654 | | |
| QSBPD5 | 0,600 | | |

Source : Primary Data Processed, 2019

Based on Table 4.15, the results of the validity test for each question in the questionnaire on Quality Supervision by BPD variables indicate the anti image correlation value as above. The results above show that 7 questions show more than 0.25, so all questions in the questionnaire are declared valid.

**5) Utilization of Information Technology**

**Table 4.16**

**KMO and Bartlett's Test**

| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | ,751 |
|---|---|

Source : Primary Data Processed, 2019

Based on Table 4.15, the results of the validity test for Utilization of Information Technology variables indicate KMO values of 0,751. This shows that the Instruments used in the questionnaire were declared valid, because they fullfil the validity test requirements, namely KMO values greater than 0,50 (0,751 > 0,50).

**Table 4.17**
*Anti Image Correlation*

| Instrument | Correlation |
|---|---|
| UIT1 | 0,614 |
| UIT2 | 0,778 |
| UIT3 | 0,658 |
| UIT4 | 0,822 |
| UIT5 | 0,869 |

Source : Primary Data Processed, 2019

Based on Table 4.17, the results of the validity test for each question in the questionnaire on Utilization of Information Technology variables indicate the anti image correlation value as above. The results above show that 5 questions show more than 0.25, so all questions in the questionnaire are declared valid.

6) **Commitment of Village's Apparatus**

**Table 4.18**
**KMO and Bartlett's Test**

| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | ,504 |
|---|---|

Source : Primary Data Processed, 2019

Based on Table 4.18, the results of the validity test for Commitment of Village's Apparatus variables indicate KMO values of 0,504. This shows that the Instruments used in the questionnaire were declared valid, because

they fullfil the validity test requirements, namely KMO values greater than

0,50 (0,504 > 0,50).

**Table 4.19**
*Anti Image Correlation*

| Instrument | Correlation |
|------------|-------------|
| ComVA1 | 0,482 |
| ComVA2 | 0,530 |
| ComVA3 | 0,558 |
| ComVA4 | 0,505 |
| ComVA5 | 0,467 |

Source : Primary Data Processed,2019

Based on Table 4.19, the results of the validity test for each question

in the questionnaire on Commitment of Village's Apparatus variables

indicate the anti image correlation value as above. The results above show

that 5 questions show more than 0.25, so all questions in the questionnaire

are declared valid.

**7) Village Facilitators**

**Table 4.20**
**KMO and Bartlett's Test**

| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | ,625 |
|---|---|

Source : Primary Data Processed, 2019

Based on Table 4.20, the results of the validity test for Village

Facilitator variables indicate KMO values of 0,625. This shows that the

Instruments used in the questionnaire were declared valid, because they

fullfil the validity test requirements, namely KMO values greater than 0,50

(0,625 > 0,50).

**Table 4.21**
*Anti Image Correlation*

| Instrument | Correlation |
|------------|-------------|
| VF1 | 0,597 |
| VF2 | 0,536 |
| VF3 | 0,604 |
| VF4 | 0,638 |
| VF5 | 0,716 |

Source : Primary Data Processed, 2019

Based on Table 4.21, the results of the validity test for each question in the questionnaire on Village Facilitator variables indicate the anti image correlation value as above. The results above show that 5 questions show more than 0.25, so all questions in the questionnaire are declared valid.

**8)  Society Participation**

**Table 4.22**
**KMO and Bartlett's Test**

| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | ,607 |
|---|---|

Source : Primary Data Processed, 2019

Based on Table 4.22, the results of the validity test for Society Participation variables indicate KMO values of 0,607. This shows that the Instruments used in the questionnaire were declared valid, because they fullfil the validity test requirements, namely KMO values greater than 0,50 (0,607 > 0,50).

**Table 4.23**
*Anti Image Correlation*

| Instrument | Correlation |
|------------|-------------|
| SP1 | 0,518 |
| SP2 | 0,472 |
| SP3 | 0,588 |
| SP4 | 0,627 |
| SP5 | 0,777 |
| SP6 | 0,733 |

Source : Primary Data Processed, 2019

Based on Table 4.23, the results of the validity test for each question in the questionnaire on Society Participation variables indicate the anti image correlation value as above. The results above show that 6 questions show more than 0.25, so all questions in the questionnaire are declared valid.

## 3. 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 indicates that Instrument reliability characterizes the level of consistency (Nazaruddin & Basuki, 2017). The following are the results of reliability testing for variable human resources, utilization of information technology, transparency and accountability.

**Table 4.24**
**Table of Reliabilty Test Result**

| Variable | Cronbach Alpha Value | Information |
|---|---|---|
| Village Financial Management Performanve | 0,743 | High Reliable |
| Capacity of Village's Apparatus | 0,765 | High Reliable |
| Regulatory Compliance | 0,762 | High Reliable |
| Quality Supervision by BPD | 0,763 | High Reliable |
| Utilization of Information Technology | 0,806 | High Reliable |
| Commitment of Village's Apparatus | 0,753 | High Reliable |
| Village Facilitator | 0,784 | High Reliable |
| Society Participation | 0,772 | High Reliable |

Source : Primary Data Processed, 2019

From Table 4.24 above, we know that value of Croanbach Alpha for all variables are more than 0,70 so that means all of variables has high reliability.

## C. Hypothesis Test

### 1. Rank Spearman Correlation Test

a. The influence of capacity of village's apparatus towards village financial management performance

**Table 4.25**

**Correlation Test**

| | | | TOTAL CAPACITY VILLAGE | TOTAL FINANCIAL MANAGEMENT PERFORMANCE |
|---|---|---|---|---|
| Spearman's rho | TOTAL CAPACITY VILLAGE | Correlation Coefficient | 1,000 | ,478(**) |
| | | Sig. (2-tailed) | . | ,003 |
| | | N | 30 | 30 |
| | TOTAL FINANCIAL MANAGEMENT PERFROMANCE | Correlation Coefficient | ,478(**) | 1,000 |
| | | Sig. (2-tailed) | ,008 | . |
| | | N | 23 | 23 |

** Correlation is significant at the 0.01 level (2-tailed).
Source : Primary Data Processed, 2019

From the data in Table 4.25, the correlation coefficient value of 0.478 is obtained with an asterisk (**), which means that the variable between capacity village's apparatus and finacial management performance has a significant relationship. Positive correlation coefficient numbers show a unidirectional relationship, meaning that if capacity of village's apparatus are getting better, financial management will also be more better. Furthermore, it is seen from the sig value. (2-tailed) is known to be 0.008 <0.05 or 0.01, the relationship shown is significant between human resource variables and transparency. The conclusion taken based on Table 4.25 is that there is a significant relationship with a positive direction

between capacity of village's apparatus and financial management

performance, so that the hypothesis (H1) proposed can be accepted.

b. The influence of regulatory compliance towards village financial

management performance

**Table 4.26**

**Correlation Test**

| | | | TOTAL REGULATORY COMPLIANCE | TOTAL FINANCIAL MANAGEMENT PERFORMANCE |
|---|---|---|---|---|
| Spearman's rho | TOTAL REGULATORY COMPLIANCE | Correlation Coefficient | 1,000 | ,155 |
| | | Sig. (2-tailed) | . | ,414 |
| | | N | 30 | 30 |
| | TOTAL FINANCIAL MANAGEMENT PERFORMANCE | Correlation Coefficient | ,155 | 1,000 |
| | | Sig. (2-tailed) | ,414 | . |
| | | N | 30 | 30 |

Source : Primary Data Processed, 2019

From the data in Table 4.26, the correlation coefficient value of 0.155

is obtained, which means that the variable between regulatory compliance

and finacial management performance has not significant relationship.

Positive correlation coefficient numbers show a unidirectional relationship,

meaning that if regulatory compliance are getting better, financial

management will also be more better. Furthermore, it is seen from the sig

value. (2-tailed) is known to be $0.414 > 0.05$ or 0.01, the relationship

shown is not significant between regulatory compliance variables and

financial management performance. The conclusion taken based on Table

4.26 is that there is no significant relationship with a positive direction

between regulatory compliance and financial management performance, so that the hypothesis (H2) proposed is rejected.

**c.** The influence of quality supervision by BPD towards village financial management performance

**Table 4.27**

**Correlation Test**

| | | | TOTAL QUALITY SUPERVISION BPD | TOTAL FINANCIAL MANAGEMENT PERFORMANCE |
|---|---|---|---|---|
| Spearman's rho | TOTAL QUALITY SUPERVISION BPD | Correlation Coefficient | 1,000 | ,311 |
| | | Sig. (2-tailed) | . | ,095 |
| | | N | 30 | 30 |
| | TOTAL FINANCIAL MANAGEMENT PERFORMANCE | Correlation Coefficient | ,311 | 1,000 |
| | | Sig. (2-tailed) | ,095 | . |
| | | N | 30 | 30 |

Source : Primary Data Processed, 2019

From the data in Table 4.27, the correlation coefficient value of 0.311 is obtained, which means that the variable between quality supervision by BPD and finacial management performance has no significant relationship. Positive correlation coefficient numbers show a unidirectional relationship, meaning that if quality supervision by BPD are getting better, financial management will also be more better. Furthermore, it is seen from the sig value. (2-tailed) is known to be 0.095 > 0.05 or 0.01, the relationship shown is not significant between quality supervision by BPD variables and financial management performance. The conclusion taken based on Table 4.27 is that there is no significant relationship with a positive direction

between quality supervision by BPD and financial management performance, so that the hypothesis (H3) proposed is rejected.

d. The influence of utilization of information technology towards village financial management performance

**Table 4.28**

**Correlation Test**

| | | | TOTAL USE OF TECHNO LOGY | TOTAL FINANCIA L MANAGE MENT PERFORM ANCE |
|---|---|---|---|---|
| Spearman's rho | TOTAL USE OF TECHNOLOGY | Correlation Coefficient | 1,000 | ,307 |
| | | Sig. (2-tailed) | . | ,099 |
| | | N | 30 | 30 |
| | TOTAL FINANCIAL MANAGEMENT PERFORMANCE | Correlation Coefficient | ,307 | 1,000 |
| | | Sig. (2-tailed) | ,099 | . |
| | | N | 30 | 30 |

Source : Primary Data Processed, 2019

From the data in Table 4.28, the correlation coefficient value of 0.307 is obtained, which means that the variable between use of information technology and finacial management performance has no significant relationship. Positive correlation coefficient numbers show a unidirectional relationship, meaning that if use of information technology are getting better, financial management will also be more better. Furthermore, it is seen from the sig value. (2-tailed) is known to be 0.099 > 0.05 or 0.01, the relationship shown is not significant between use of information technology variables and financial management performance. The conclusion taken based on table 4.28 is that there is no significant relationship with a positive direction between use of information

technology and financial management performance, so that the hypothesis (H4) proposed is rejected.

e. The influence of commitment of village's apparatus towards village financial management performance

**Table 4.29**

**Correlation Test**

| | | | TOTAL COMMITMENT VILLAGE APPARATUS | TOTAL FINANCIAL MANAGEMENT PERFORMANCE |
|---|---|---|---|---|
| Spearman's rho | TOTAL COMMITMENT VILLAGE APPARATUS | Correlation Coefficient | 1,000 | ,206 |
| | | Sig. (2-tailed) | . | ,275 |
| | | N | 30 | 30 |
| | TOTAL FINANCIAL MANAGEMENT PERFORMANCE | Correlation Coefficient | ,206 | 1,000 |
| | | Sig. (2-tailed) | ,275 | . |
| | | N | 30 | 30 |

Source : Primary Data Processed, 2019

From the data in Table 4.29, the correlation coefficient value of 0.206 is obtained, which means that the variable between commitment of village's apparatus and finacial management performance has no significant relationship. Positive correlation coefficient numbers show a unidirectional relationship, meaning that if commitment of village's apparatus are getting better, financial management will also be more better. Furthermore, it is seen from the sig value. (2-tailed) is known to be 0.275 > 0.05 or 0.01, the relationship shown is not significant between commitment of village's apparatus variables and financial management

performance. The conclusion taken based on Table 4.29  is that there is no significant relationship with a positive direction between commitment of village's apparatus and financial management performance, so that the hypothesis (H5) proposed is rejected.

f.   The influence of village facilitators towards village financial management performance.

**Table 4.30**

**Correlation Test**

| | | | TOTAL VILLAGE FACILITATOR | TOTAL FINANCIAL MANAGEMENT PERFORMANCE |
|---|---|---|---|---|
| Spearman's rho | TOTAL VILLAGE FACILITATOR | Correlation Coefficient | 1,000 | ,207 |
| | | Sig. (2-tailed) | . | ,272 |
| | | N | 30 | 30 |
| | TOTAL FINANCIAL MANAGEMENT PERFORMANCE | Correlation Coefficient | ,207 | 1,000 |
| | | Sig. (2-tailed) | ,272 | . |
| | | N | 30 | 30 |

Source : Primary Data Processed, 2019

From the data in Table 4.30, the correlation coefficient value of 0.207 is obtained, which means that the variable between village facilitator and finacial management performance has no significant relationship. Positive correlation coefficient numbers show a unidirectional relationship, meaning that if village facilitator are getting better, financial management will also be more better. Furthermore, it is seen from the sig value. (2-tailed) is known to be 0.272 > 0.05 or 0.01, the relationship shown is not significant between    village facilitators variables and financial

management performance. The conclusion taken based on Table 4.30 is that there is no significant relationship with a positive direction between village facilitators and financial management performance, so that the hypothesis (H6) proposed is rejected.

g. The influence of society participation towards village financial management performance

**Table 4.31**

**Correlation Test**

| | | | TOTAL SOCIETY PARTICI PATION | TOTAL FINANCIA L MANAGE MENT PERFORM ANCE |
|---|---|---|---|---|
| Spearman's rho | TOTAL SOCIETY PARTICIPATION | Correlation Coefficient | 1,000 | ,210 |
| | | Sig. (2-tailed) | . | ,265 |
| | | N | 30 | 30 |
| | TOTAL FINANCIAL MANAGEMENT PERFORMANCE | Correlation Coefficient | ,210 | 1,000 |
| | | Sig. (2-tailed) | ,265 | . |
| | | N | 30 | 30 |

Source : Primary Data Processed, 2019

From the data in Table 4.31, the correlation coefficient value of 0.210 is obtained, which means that the variable between society participation and finacial management performance has no significant relationship. Positive correlation coefficient numbers show a unidirectional relationship, meaning that if society participation are getting better, financial management will also be more better. Furthermore, it is seen from the sig value. (2-tailed) is known to be $0.265 > 0.05$ or $0.01$, the relationship shown is not significant between society participation variables and

financial management performance. The conclusion taken based on Table 4.31 is that there is no significant relationship with a positive direction between society participation and financial management performance, so that the hypothesis (H7) proposed is rejected.

**D. Explanation**

**a. The influence of capacity of village's apparatus towards village financial management performance.**

The influence of capacity of village's apparatus positive significant towards village financial management performance. It is proved by significant on the table 4.25 the significance value is 0,03 which is less than α 0,01. This result is in line with the research that done by Santoso (2018) . on the other hand this research in not line with Setiana (2017) and Husna (2016).

Public sector organization must pay attention to public interest. Society need the clean government as an effort to make good government governance. So, the human resource in government not only complement the structural but also has competency to fulfill the public interest mainly in transparency of financial statement.

From Antwi and Analoui (2008) they state the implications for HR capacity it might be useful to focus on two strategic initiatives. Improving the core competencies of staff and management in decentralized government. By promoting an integrated approach to organisational learning, which would require the development of three

inter-related HR capabilities: human capital (knowledge, skills and competencies); social capital (network of reciprocal relationships and support); and corporate capital (an embedded organizational culture with appropriate assets and management information systems.

**b. The influence of regulatory compliance towards village financial management performance**.

The influence of capacity of regulatory compliance is positive not significant towards village financial management performance. It is proved by significant on the table 4.26 the significance value is 0,414 which is more than with α 0,05. This result not in line with the previous research that done by Santoso (2018) and Munti and Fahlevi.

Setiana (2017) There needs to be assistance from village officials to understanding of managing village funds that is. Understanding of the village apparatus expected to make the village will more responsibility for fund management village in accordance with laws and regulations.

Village financial management arrangements must fulfill the principles in accordance with those stated in Permendagri No. 113 of 2014 requires village officials to work according to policies and plans that have been made between the government and the community, so that the results obtained will be in accordance with the needs of the community. The explanation above explains that compliance with village financial reporting requires village officials to carry out village

financial management properly in accordance with applicable regulations.

**c. The influence of quality supervision by BPD towards village financial management performance**.

The influence of quality supervision by BPD is positive not significant towards village financial management performance. It is proved by significant on the table 4.27 the significance value is 0,95 which is more than α 0,05. This result is not in line with previous research that conducted by Munti and Fahlevi (2017). In the other hand this result is in line with research that done by Deri (2017) and Putra (2013).

Putra (2013) state on his research about the inhibiting factor of BPD in monitoring the management of Village Fund Allocation (ADD) is that it is collided with the quality of human resources of the village government apparatus which is not yet mature to carry out its duties and obligations such as the completion of a slow Budget Plan. Regarding the lack of quality of Human Resources besides being located in the village government apparatus also found in the Suliliran Baru Village Consultative Body. The BPD does not understand the rights and authority possessed, so this affects the lack of implementation of authority in overseeing the implementation of village regulations and regulations of the Village Head. So, central

government must held some workshop for BPD to explain the implementation of the function and obligation of BPD.

**d. The influence of utilization of information technology towards village financial management performance**.

The influence of utilization of information technology is  positive not significant towards village financial management performance. It is proved by significant on the table 4.28 the significance value is 0,099 which is more than α 0,05. This result is not in line with the research that conducted by Sugiarti and Yudianto (2017). But this result in line with the research that conducted by Marlinawati (2018) that stated utilization of information technology is has not positive significant towards financial management in village.

In her research she state The Village Government should utilize information technology optimally so that financial management can improve transaction processing and other data, accuracy in calculations, and preparation of reports and other outputs more timely. This will help the government in handling the increasing volume of transactions from year to year which is increasingly complex.

**e. The influence of commitment of village's apparatus towards village financial management performance.**

The influence of ommitment of Village's apparatus  is  positive not significant towards village financial management performance. It is proved by significant on the table  4.29 the significance value is

0,275 which is more than $\alpha$ 0,05. This result is not supported the previous research by Nasir and Oktari (2011) and Fitriana (2015). On other side this result is supported by Santoso (2018) The results of this study are also in line with research from Kurniawan (2011) conducted in the Regional Government of Demak Regency that organizational commitment does not affect the performance of public organizations.

Commitments given by individuals to their implementation a good organizational program is an obligation that must be owned by individuals in an organization. This is supported by the opinion of Robbins and Judge (2007), according to them commitment is a situation where individuals in organizations favor the organization in achieving organizational goals and the desire of individuals to maintain membership in the organization. However, the commitment of the village apparatus is not enough to get a good performance in managing village finances, because commitment is only a desire for action (action) from the village apparatus so that the work done can be right on target.

Individuals uphold agreement and be responsible wholeheartedly, trying hard to reach the target, being responsible for the work that must be done, carrying out the tasks in accordance with the rules of the organization, trying to solve the problem which is the responsibility. This requires support from the organization through giving attention and trust to each individual in carrying out their

duties. In addition, as a member in the organization there is a need for reward for work or achievements that have been implemented properly.

**f.  The influence of village facilitators towards village financial management performance.**

The influence of village facilitators  is positive not significant towards village financial management performance. It is proved by significant on the table  4.30 the significance value is 0,272 which is more than α 0,05. This result is not in line with the research conducted by Pahlevi (2017). But on the other hand the result is supported by Widiyarta (2016) that stated in his research there are factors that may village facilitators are not optimalize the village fiancial management such as mistake from the recruitment, There is no empowerment for new assistants so that their capacity is low to carry out activities as village facilitators.

The role of  Village Facilitators and Local Village Facilitators is not maximal because there are no work instruments and the background of human resources that is not supportive.

**g.  The influence of society participation towards village financial management performance**

The influence of village facilitators  is positive not significant towards village financial management performance. It is proved by significant on the table  4.31 the significance value is 0,265 which is

more than α 0,05. This result is not in line with the research conducted by Mada, Kalangi and Gamaliel (2018). But on the other hand the result is supported by Tumbel (2016) that the found in his research village communities are still very apathetic about planning activities, and controlling the development policies and utilization of village finance. so that aspects of community participation are still very difficult to implement. Suggestion for this problem is the village government must be able to encourage the community to be involved in the village development process through village funds, various ways that can be done, namely by building intensive interactions with the community, accommodating community input related to work methods in the field.