

**THE INFLUENCE OF COMMUNITY PARTICIPATION,
TRANSPARENCY, ACCOUNTABILITY, AND THE ROLE OF
VILLAGE OFFICIALS ON VILLAGE REVENUE AND EXPENDITURE
BUDGET MANAGEMENT (APB Desa)
(Case Study in Villages in Sawit District, Boyolali Regency)**

Anisa Arum Sari¹, Maya Widyana Dewi², Rukmini³

Faculty of Business Economics Institut Teknologi Bisnis AAS Indonesia

Email: halloanisaarumsari@gmail.com¹, widyamine77@gmail.com², rukmini.stie.aas@gmail.com³

Abstract: This study seeks to investigate how community involvement, transparency, accountability, and the function of village officers affect the management of village revenue and expenditure budgets in villages across the Boyolali Regency's Sawit District. This investigation employs a quantitative data analysis approach with testing utilizing the Multiple Linear Regression Model. In this study, Village Heads, Village Officials, and Village Consultative Bodies (as community representatives) in villages across the Sawit District, Boyolali Regency, were the populations used. The research sample of 86 individuals was selected using purposive sampling in this study. The findings of this research show that in villages across the Boyolali Regency's Sawit District, the Management of Village Revenue and Expenditure Budgets (APB Desa) is significantly impacted by partial community involvement, transparency, accountability, and the function of village officials.

Keywords: *Accountability, Community Participation, Role of Village Apparatus, Transparency, Village Budget Management*

Submitted: 2025-07-11; Revised: 2025-07-23; Accepted: 2025-09-25

1. Introduction

The village is the smallest government unit in Indonesia. According to Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, villages have full authority to regulate and manage all their affairs, including aspects of governance and community interests (Husna et al., 2024). The Village Revenue and Expenditure Budget (APBDes) is an essential tool at the village level for ensuring that good governance is achieved. The Village Regulation on the APBDes determines the amount of funds to be received by the village for the following year and the planned activities to be funded by the village revenue budget, whether through village funds, village fund allocations, original village revenue, profit-sharing income, or other income (Husna et al., 2024).

(Husna et al., 2024) explain that to achieve good governance, particularly in the management of the Village Budget (APBDes), there is a relationship between transparency, accountability, and participation. Transparency can encourage better public accounting, while public participation can only occur when there is public oversight and participation in decision-making. Government accountability is supported by information transparency and public

participation. Furthermore, the role of village officials as human resources in managing the Village Revenue and Expenditure Budget (APBDesa) is also needed.

The findings of the study (Nawang Sari, 2023), which indicated that community engagement had a partial and significant influence on the management of the Village Budget in Sidokare Village, served as the foundation for this. This is in line with the research of (Husna et al., 2024) which stated that community participation influenced the management of the revenue and expenditure budget in Tamansatriyan Village, Tirtoyudo District, Malang Regency. In contrast to the results of (Puspitasari et al., 2023) research which stated that community participation partially had no effect on the management of Village Budget funds. (Abdhillah, 2025) research which revealed that transparency significantly influenced the effectiveness of Village Budget governance by increasing information disclosure and public participation. In contrast to the results of (Puspitasari et al., 2023) research which stated that transparency partially had no effect on the management of Village Budget funds. Based on research by (Sukma Tangahu et al., 2022), accountability has a significant effect on Village Revenue and Expenditure Budget Management (APBDes). These results differ from the research results of (Cantona et al., 2024) which stated that accountability does not have a significant effect on Village Revenue and Expenditure Budget Management. Village officials are human resources who manage village finances. The results of research by (Saputra et al., 2022) which stated that the role of village officials does not have a significant effect on Village Revenue and Expenditure Budget Management (APBDes) in Juwiring District, Klaten Regency. This is not in line with the results of previous research conducted by (Kusumaningrum et al., 2020) which showed a positive influence from the role of village officials in managing the Village Revenue and Expenditure Budget (APBDes).

Village Revenue and Expenditure Budget management is highly vulnerable to misappropriation by directly involved parties. According to statistics from Indonesia Corruption Watch (ICW), the incidence of corruption at the village level is on the rise and has consistently been the industry with the highest rate of corruption prosecutions by law enforcement authorities between 2015 and 2021. During those seven years, there were 592 instances of corruption in villages, with state losses totaling Rp433.8 billion. In 2022, this trend persisted, with 155 instances of corruption in the village sector (26.77% of all corruption cases dealt with by law enforcement), 133 cases involving Village Funds, and 22 cases involving village income (Aurindah & Arham, 2024). Allegations of misappropriation and abuse of power in village financial management can also occur in any village. Based on the results of previous research, it shows that there are still differences in research results regarding the influence of community participation, transparency, accountability, and the role of village officials on the management of the Village Revenue and Expenditure Budget (APB Desa), thus encouraging researchers to raise the topic again in a study. The villages of Boyolali Regency's Sawit District in Central Java Province served as the setting for this study. The twelve villages of Bendosari, Cepokosawit, Gombang, Guwokajen, Jatirejo, Jenengan, Karangduren, Kateguhan, Kemasan, Manjung, Tegalrejo, and Tlawong in the Sawit District, Boyolali Regency.

Based on the description above, the author is interested in conducting research with the title "The Influence of Community Participation, Transparency, Accountability, and the Role of Village Apparatus on the Management of Village Revenue and Expenditure Budgets (APB Desa) - a case study of villages in Sawit District, Boyolali Regency".

Research Hypothesis

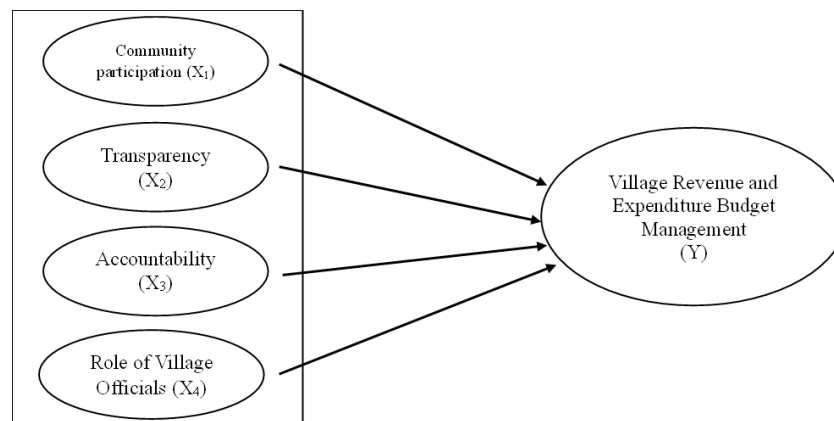


Figure 1. Framework of Thought

Based on the explanation above, the temporary assumptions put forward in this research are as follows:

- H1 : Community participation influences the management of the Village Revenue and Expenditure Budget (APB Desa) - a case study in villages in Sawit District, Boyolali Regency, and Central Java Province
- H2 : Transparency influences the management of the Village Revenue and Expenditure Budget (APB Desa) - a case study of villages in Sawit District, Boyolali Regency, Central Java Province.
- H3 : Accountability influences the management of the Village Revenue and Expenditure Budget (APB Desa) - a case study of villages in Sawit District, Boyolali Regency, Central Java Province
- H4 : The role of village officials influences the management of the Village Revenue and Expenditure Budget - a case study of villages in Sawit District, Boyolali Regency, Central Java Province.

2. Research Method

This study employed quantitative methods. The population comprised village heads, village officials, and the Village Consultative Body (BPD) representing the community in 12 villages in Sawit District, Boyolali Regency. A purposive sampling method was employed, with 86 respondents. The study was conducted from May 2 to 31, 2025. This study employed explanatory quantitative methods.

The data used in this study include primary and secondary data. Primary data comes from questionnaires given to respondents with answers using a Likert scale of 1-5 intervals, while secondary data comes from reading materials, reference books, or other research findings. The research variables are the independent variable (X) of community participation, transparency, accountability, and the role of village officials, while the dependent variable (Y) is the management of the Village Revenue and Expenditure Budget (APB Desa).

Statistical Package for the Social Sciences (SPSS) version 27.0 was utilized in the data analysis procedure. Among the data analysis approaches were validity tests, reliability tests, normality tests, multicollinearity tests, heteroscedasticity tests, multiple linear regression analysis tests, F tests, t tests, and coefficient of determination tests (Adjusted R²).

3. Results and Discussion

3.1. Result

Respondent Profile

The study included 86 participants, the Village Head, Village Secretary, Head of Affairs, Head of Section, and the Village Consultative Body (BPD) as community representatives. The majority of respondents were male, aged 51-60, with a high school education or equivalent, and with more than 10 years of service experience.

In the Results:

Validity Test

According to the data validity test, the Sig. value is less than 0.05 and the r count is higher than the r table, leading to the conclusion that all statement items are valid.

Reliability Test

All research variable instruments, namely independent and dependent variables, have a *Cronbach's Alpha* value of more than 0.70, so it can be concluded that all research variables are reliable.

Normality Test

The results of the normality test using SPSS version 27.0, namely the significance value of *One-Sample Kolmogorov-Smirnov* on Asymp. Sig. (2-tailed) is 0.153 where the value is greater than $\alpha = 0.05$ ($0.153 > 0.05$) thus it can be concluded that the data is normally distributed.

Multicollinearity Test

The multicollinearity test's findings reveal that there is no correlation between the independent variables in the regression model since the Tolerance value for each independent variable is higher than 0.10 and the Variance Inflation Factor (VIF) calculation shows that the VIF value for each independent variable is lower than 10. Therefore, it may be inferred that the regression model does not exhibit any indications of multicollinearity.

Heteroscedasticity Test

The SPSS version 27.0 output for the Spearman's Rho heteroscedasticity test reveals that the significance value of each independent variable on the residual value is greater than 0.05. As a result, we may say that there are no indications of heteroscedasticity.

Multiple Linear Regression Analysis

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

$$Y = 4,218 + 0,269X_1 + 0,306X_2 + 0,242X_3 + 0,298X_4$$

Where:

Y = Village Revenue and Expenditure Budget Management (APB Desa)

X₁ = Community Participation

X₂ = Transparency

X₃ = Accountability

X₄ = Role of Village Officials

α = Constant

β = Regression Coefficient

ε = Error Coefficient in the Model

From the results of the multiple linear regression equation above, it can be explained that the constant intercept value (α) is 4.218. This result can be interpreted that if the value of all independent variables is constant (fixed), then the value of Village Revenue and Expenditure Budget Management (APB Desa) is 4.218.

The regression coefficient value of the community participation variable (X_1) is positive at 0.269, transparency (X_2) is positive at 0.306, Accountability (X_3) is positive at 0.242, the role of village officials (X_4) is positive at 0.298. This can be interpreted that if the Community Participation variable increases by one unit, then the value of Village Revenue and Expenditure Budget Management (APB Desa) increases by 0.269 assuming all other independent variables are constant. Conversely, if the Community Participation variable decreases by one unit, the value of Village Revenue and Expenditure Budget Management (APB Desa) decreases by 0.269 assuming all other independent variables are constant as well as other independent variables.

F test

Based on the F test, it can be seen that the F count value is 32.778 with a significance value of 0.000. Therefore, the probability is much smaller than 0.05 ($0.000 < 0.05$) and $F \text{ count} > F \text{ table}$ ($32.778 > 2.48$). In this test, it can be stated that the independent variables including community participation (X_1), transparency (X_2), accountability (X_3), and the role of village officials (X_4) simultaneously have a significant influence on the management of the Village Revenue and Expenditure Budget (Y) and the model is worthy of research.

t test

Table 1. t-Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Information
	B	Std. Error	Beta			
1 (Constant)	4.218	3.113		1.355	0.179	
Community participation	0.269	0.123	0.208	2.181	0.032	Influential
Transparency	0.306	0.105	0.296	2.908	0.005	Influential
Accountability	0.242	0.079	0.230	3.048	0.003	Influential
The role of village officials	0.298	0.097	0.281	3.084	0.003	Influential

Source: primary data, processed 2025

The t table value in this study is 1.98969. The significance value in the t-test is <0.05 . Therefore, the partial hypothesis of each variable H_0 is rejected and H_a is accepted, so it can be concluded that partially community participation, transparency, accountability, and the role of village officials have a significant effect on the management of the Village Revenue and Expenditure Budget (APB Desa).

Coefficient of Determination Test (Adjusted R²)

Based on the coefficient of determination test, it can be seen that the Adjusted R Square value is 0.599. This can be interpreted that the management of the Village Budget can be explained by the independent variables, namely community participation (X_1), transparency

(X₂), accountability (X₃), and the role of village officials (X₄) with a value of 59.9%. While the remaining $100\% - 59.9\% = 40.1\%$ is explained by other variables not used in this study.

3.2. Discussion

The Influence of Community Participation on Village Revenue and Expenditure Budget Management

Based on the calculated t value on the community participation variable (X₁) is 2.181 while the t table value is 1.98969. The results of the data processing, the calculated t is greater than the t table ($t_{\text{count}} 2.181 > 1.98969 t_{\text{table}}$) and the significance level is $0.032 < 0.05$. The conclusion is “Community participation has a significant effect on the Management of Village Revenue and Expenditure Budget (APB Desa)”.

Community participation is indeed influential in the management of the Village Revenue and Expenditure Budget (APB Desa). This can be seen as participatory development with financial management that prioritizes community needs based on deliberation. Community participation is one element that supports the implementation of village development through better management of the APB Desa. The community is not only an object of development but also involved as a subject in that development. Village community awareness to participate will ensure that the planned development results run according to community needs (Adeliya et al., 2017). Community participation does influence the management of the APB Desa.

This is in line with the research findings of (Nawangari, 2023), which stated that community participation partially had a positive and significant effect on the management of the Village Budget (APBDes) in Sidokare Village. Similarly, the research findings of (Husna et al., 2024) indicated that community participation influenced the management of the revenue and expenditure budget in Tamansatriyan Village, Tirtoyudo District, Malang Regency. These findings differ from the research findings of (Puspitasari et al., 2023), which stated that community participation partially had no effect on the management of Village Budget funds.

The Influence of Transparency on Village Revenue and Expenditure Budget Management

Based on the calculated t value on the transparency variable (X₂) is 2.908 while the t table value is 1.98969. The results of the data processing, the calculated t is greater than the t table ($t_{\text{count}} 2.908 > 1.98969 t_{\text{table}}$) and the significance level is $0.005 < 0.05$. The conclusion is “Transparency has a significant effect on the Management of Village Revenue and Expenditure Budget (APB Desa)”.

Transparency in the Village Revenue and Expenditure Budget (APB Desa) is a sign of effective communication and accountability. One tenet of transparency ensures that all citizens have access to or the freedom to get information about the way government is run, specifically about policies, decision-making procedures, their implementation, and the outcomes that have been produced. To put it differently, openness is a better way to communicate with the public and the outside world (Puspitasari et al., 2023). With openness and transparency in the management of the Village Revenue and Expenditure Budget, financial management can be said to be good because it is accessible to the public. Transparency in the results of this study has an impact on the management of the Village Revenue and Expenditure Budget (APB Desa). This aligns with (Abdhilla, 2025) research, which found that transparency significantly impacts the effectiveness of village budget governance by increasing information disclosure and public participation. This contrasts with (Puspitasari et al., 2023) research, which found that transparency had no partial impact on village budget management.

The Influence of Accountability on Village Revenue and Expenditure Budget Management

Based on the research, the t-count value on the accountability variable (X_3) is 3.048 while the t-table value is 1.98969. Because t-count is greater than t-table (t-count $3.048 > 1.98969$ t-table) and the significance level is $0.003 < 0.05$. The conclusion is “Accountability has a significant effect on Village Revenue and Expenditure Budget Management (APB Desa)”.

Accountability is a form of accountability provided by a public entity in managing village finances. Accountable management of the Village Revenue and Expenditure Budget (APB Desa) promotes responsible financial management. Accountability does indeed influence the management of the APB Desa by the Village Government as a public entity.

This is in line with the research findings of (Sukma Tangahu et al., 2022) which stated that accountability significantly influences Village Revenue and Expenditure Budget Management (APBDes), but differs from the research findings of (Cantona et al., 2024) which stated that accountability does not significantly influence Village Revenue and Expenditure Budget Management. Accountability in Village Revenue and Expenditure Budget management is a form of implementing Village Government responsibility. The Village Revenue and Expenditure Budget, which reflects village financial management, must be accountable to relevant parties.

The Influence of the Role of Village Apparatus on Village Revenue and Expenditure Budget Management

Based on the calculated t value on the village apparatus role variable (X_4) is 3.084 while the t table value is 1.98969. The results of the data processing, the calculated t is greater than the t table (t count $3.084 > 1.98969$ t table) and the significance level is $0.003 < 0.05$. The conclusion is “The Role of Village Apparatus has a significant effect on the Management of Village Revenue and Expenditure Budget (APB Desa)”.

The role of village officials can be said to be crucial in managing the Village Budget (APB Desa). Village officials, as human resources, contribute to the management of the Village Revenue and Expenditure Budget (APB Desa), from planning, implementation, administration, reporting, and accountability. Therefore, it can be said that the role of village officials influences the management of the APB Desa.

This is in line with the research findings of (Kusumaningrum et al., 2020), which found a positive influence from the role of village officials in managing the Village Revenue and Expenditure Budget (APBDes). This contrasts with the research findings of (Saputra et al., 2022), which found that the role of village officials had no significant influence on Village Revenue and Expenditure Budget Management (APBDes) in Juwiring District, Klaten Regency.

4. Conclusion

The conclusion of this research is:

1. Community participation has a significant influence on the Management of Village Revenue and Expenditure Budget (APB Desa);
2. Transparency has a significant impact on the Management of Village Revenue and Expenditure Budgets (APB Desa);
3. Accountability has a significant influence on the Management of Village Revenue and Expenditure Budget (APB Desa);

4. The role of Village Apparatus has a significant influence on the Management of the Village Revenue and Expenditure Budget (APB Desa).

References

- Abdhillah, I. R. (2025). *Pengaruh Transparansi Dan Akuntabilitas Terhadap Penguatan Efektivitas Tata Kelola APBDes Untuk Mewujudkan Good Governance Di Kecamatan Wonoayu Kabupaten Sidoarjo*. 5, 1853–1863.
- Adeliya, N., Widodo, R., & Zuriah, N. (2017). Partisipasi Masyarakat Dalam Penyusunan Anggaran Pendapatan Dan Belanja Desa (APBDes) Di Desa Rejotangan, Kecamatan Rejotangan, Kabupaten Tulungagung. *Jurnal Civic Hukum*, 2(2), 42. <https://doi.org/10.22219/jch.v2i2.6864>
- Aurindah, R. D., & Arham, A. Z. (2024). *Check and Balance Pengelolaan Keuangan Desa Tingkatkan Kesejahteraan Masyarakat*. Direktorat Jenderal Perbendaharaan (DJPb) Kementerian Keuangan Republik Indonesia. <https://djpb.kemenkeu.go.id/kppn/magelang/id/data-publikasi/artikel/2948-check-and-balance-pengelolaan-keuangan-des-tingkatkan-kesejahteraan-masyarakat.html>
- Cantona, F., Prayogo, Y., & Muthmainnah. (2024). Pengaruh Akuntabilitas, Tranparansi Dan Kualitas Sdm Terhadap Pengelolaan Anggaran Pendapatan Dan Belanja Desa. *Jurnal Ilmiah Manajemen, Ekonomi Dan Bisnis*, 3(1), 181–194. <https://doi.org/10.51903/jimeb.v3i1.708>
- Husna, F. L., Wahono, B., & Novianto, A. S. (2024). Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Terhadap Pengelolaan Anggaran Pendapatan Dan Belanja Desa Tamansatriyan Kecamatan Tirtoyudo Kabupaten Malang. *E-Jurnal Riset Manajemen Prodi Manajemen Fakultas Ekonomi Dan Bisnis Unisma*, 13(01), 3997–4004.
- Kusumaningrum, P. D., Suharno, S., & Widarno, B. (2020). Akuntabilitas, Transparansi Dan Peran Perangkat Desa Dalam Pengelolaan Anggaran Pendapatan Dan Belanja Desa Di Desa Jenalas Kecamatan Gemolong Kabupaten Sragen. *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, 15(4), 579–588. <https://doi.org/10.33061/jasti.v15i4.3743>
- Nawangsari, E. R. (2023). Pengaruh Akuntabilitas, Transparansi, Dan Partisipasi Masyarakat Terhadap Pengelolaan APBDES Desa Sidokare Kecamatan Rejoso Kabupaten Nganjuk Tahun 2022. *Jurnal Ilmiah Riset Dan Pengembangan*, 8(September), 19–30.
- Puspitasari, R. L., Astuti, D. D., & Ningsih, W. F. (2023). Pengaruh Transparansi, Akuntabilitas, Partisipasi Masyarakat, Efektivitas Pemerintah Desa Terhadap Pengelolaan Dana Anggaran Pendapatan Dan Belanja Desa Dengan Tingkat Pendidikan Sebagai Variabel Moderasi Di Desa Tanjungrejo Kecamatan Wuluhan. *Riemba - Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 1(1), 121–134. <https://doi.org/10.31967/riemba.v1i1.941>
- Saputra, R., Darmanto, D., & Ningsih, S. (2022). Pengaruh akuntanbilitas, transparansi dan peran perangkat desa dalam pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes) Kecamatan Juwiring. *Journal of Accounting and Digital Finance*, 2(2), 86–98. <https://doi.org/10.53088/jadfi.v2i2.438>
- Sukma Tangahu, W., Blongkod, H., Pakaya, L., Universitas, F. E., & Gorontalo, N. (2022). Pengaruh Transparansi dan Akuntabilitas terhadap Pengelolaan Anggaran Pendapatan Belanja Desa (APBDes). *SEIKO : Journal of Management & Business*, 5(2), 839–849. <https://doi.org/10.37531/sejaman.vxix.2353>