

The Influence of Competency of Village Apparatuses and Utilization of Information Technology on the Accountability of Village Fund Management in Villages in Yosowilangun District, Lumajang Regency

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ABSTRACT

This study aims to analyze the influence of village apparatus competency and information technology utilization on accountability in village fund management. The study used a quantitative approach with data collection through questionnaires to 48 village apparatus respondents in Yosowilangun District, Lumajang Regency. The theoretical basis used is stewardship theory which explains that the village government as the manager of village funds has a responsibility to act in accordance with the interests of the community through accountable and transparent financial management. Data analysis used classical assumption tests, multiple linear regression, and hypothesis testing with the help of SPSS (Statistical Package for the Social Sciences) version 22. The results showed that village apparatus competency and information technology utilization partially have a significant effect on accountability in village fund management. Simultaneously, both variables also have a significant effect on accountability in village fund management. This indicates that increasing apparatus competency and optimizing the use of information technology can support the realization of accountable village fund management and minimize the potential for irregularities in village fund management.

Keywords: *Village Apparatus Competence, Utilization of Information Technology, Village Fund Management Accountability*