Muhasabatuna:
Jurnal Akuntansi dan Keuangan Islam
E-ISSN: 2774-8855, P-ISSN: 2774-4388
Terakreditasi Sinta Kemdikbud Ristek Nomor: 204/E/KPT/2022
Volume 8 Issue 1, Juni 2026 | Page: 075-084

The Influence of Accountability and Sharia Principles on the Management of Village Revenue and Expenditure Budgets (APBDes) in Puger District, Jember Regency

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Abstract: *Accountability in APBDes management is an important factor that determines transparency and public trust in village fund management. Sharia principles, which include justice, honesty, and responsibility, also play a role in ensuring village financial management runs in accordance with religious values and ethics. This research is a type of primary data quantitative research with purposive sampling technique. The sample used was 6 villages in Puger District, Jember Regency with 60 respondents. The data analysis method was processed using SPSS 25. The results of this study indicate that: (1) Accountability has a positive and significant effect on the management of APBDes in Puger District, Jember Regency. (2) Sharia principles have a positive and significant effect on the management of APBDes in Puger District, Jember Regency. Together, accountability and sharia principles influence the management of APBDes by 37.8%.*
Keywords: *Accountability, Sharia Principles, APBDes Management.*

A. INTRODUCTION

Villages are the smallest government units in Indonesia and play a crucial and strategic role in the nation's development process. To accelerate this dynamic development, the government allocates a special budget through the Village Fund, transferred directly from the National Budget (APBN) to the district/city budgets (APBDesa) to support village governance, infrastructure, and community empowerment. The annual operational plan for village finances is formally summarized in the Village Revenue and Expenditure Budget (APBDesa).

In its implementation, the distribution of funds within the APBDesa must adhere to good governance principles, encompassing planning, implementation, administration, reporting, and accountability. Two key pillars considered crucial in strengthening the quality of this governance are public accountability and the application of sharia principles. Accountability requires village officials to prepare honest and transparent public reports to prevent the manipulation of budget reports for personal gain. Meanwhile, sharia principles bind the morality of village fund managers through the values of trust, justice, and transcendental responsibility to the Creator.

Puger District in Jember Regency is a strategic area with a strong religious cultural base and rapid economic development in the fisheries and industrial sectors. Therefore, this study aims to empirically test and confirm the extent to which the implementation of accountability and sharia principles influences the effectiveness of Village Budget Management in Puger District, Jember Regency.

B. METHODS

This study uses a quantitative approach with an associative approach aimed at determining causal relationships between variables. The study population included village officials and community leaders in 12 villages in Puger District, Jember Regency. Using the Yamane formula with a sampling error of 10%, the basic sample size was set at 60 respondents:

$$n = \frac{N}{1 + N(e)^2} = \frac{150}{1 + 150(0,1)^2} = 60 \text{respondents}[cite: 2]$$

The sampling technique used purposive sampling, distributed to six selected villages in Puger District. Respondent criteria included the Village Head, Village Secretary, Village Treasurer, Head of Planning, Head of Section, BPD members, and community leaders involved in the Village Budget (APBDes) deliberations. Primary data collection was conducted through a structured questionnaire with a modified Likert Scale with 4 alternative answer choices (Strongly Agree=4, Agree=3, Disagree=2, Strongly Disagree=1) to eliminate neutral answer bias. Secondary data analysis and hypothesis testing were processed using SPSS version 25 software.

C. RESULT AND DISCUSSION

1. Description of Respondent Characteristics

Based on questionnaire data collected from 60 respondents in the field, the following demographic profile of the research subjects was obtained:

Table 1. Respondent Characteristics by Gender

No	**Gender**	**Number of Respondents**	**Percentage**
1	Man	45	75%
2	Woman	15	25%
Total		**60**	**100%**
Sumber: Data Primer Diolah (2025)			

No	Gender	Number of Respondents	Percentage
1	Man	45	75%
2	Woman	15	25%
Total		**60**	**100%**
Source: Processed Primary Data (2025)			

Table 2. Respondent Characteristics Based on Age

No	Age Group	Man	Woman	Amount	Percent age
1	18–22 Years	0	1	1	1.67%
2	23–27 Years	3	2	5	8.33%
3	28–32 Years	2	2	4	6.67%
4	33–37 Years	6	3	9	15.00%
5	38–42 Years	8	4	12	20.00%
6	43–47 Years	12	2	14	23.33%
7	48–52 Years	8	1	9	15.00%
8	53–57 Years	6	0	6	10.00%
Total		**45**	**15**	**60**	**100%**
Source:					

No	Age Group	Man	Woman	Amount	Percent age
Processed Primary Data (2025)					

Table 3. Respondent Characteristics Based on Education

No	Level of education	Man	Woman	Amount	Percent age
1	High School / Equivalent	20	7	27	45.00%
2	Diploma	8	1	9	15.00%
3	Bachelor degree)	16	8	24	40.00%
Total		**44**	**16**	**60**	**100%**
Source: Processed Primary Data (2025) Note: Total adjustment data pendidikan diselaraskan dengan matriks lampiran skripsi asli.					

2. Descriptive Statistical Analysis and Instrument Test

Table 4. Results of Descriptive Statistical Analysis

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Accountability (X_1)	60	33	54	46.57	4.260
Sharia Principles (X_2)	60	28	43	36.82	2.801
Village Budget Management (Y)	60	28	43	36.55	2.983

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Valid N (listwise)	**60**				
Source: Processed SPSS 25 Output (2025)					

Validity Test: Instrument testing using a comparison of the $r_{\text{calculated}}$ value with the r_{table} value at a significance level of 5% with degrees of freedom $df = n-2 = 58$, obtained a value of $r_{\text{table}} = 0.2542$. The results of data processing for 14 items of Accountability indicators ($r_{\text{calculated}} \ge 0.270$), 11 items of Sharia Principles ($r_{\text{calculated}} \ge 0.259$), and 11 items of Village Budget Management ($r_{\text{calculated}} \ge 0.324$) all show a value of $r_{\text{calculated}} > r_{\text{table}}$, so that all instrument items are declared Valid.

Reliability Test: Data reliability testing using the questionnaire criteria limit indicator Cronbach's Alpha > 0.60. The analysis results show a reliability value of 0.740 for Accountability, 0.731 for Sharia Principles, and 0.649 for Village Budget Management. All three variable instruments have values above the standard parameters, thus confirming their reliability.

3. Classical Assumption Test

a. Normality Test: Based on the results of the One-Sample Kolmogorov-Smirnov Test, the Asymp. Sig. (2-tailed) significance value was 0.200. This value is significantly greater than the parameter $\alpha = 0.05$, thus concluding that the residual data is normally distributed.

Table 5
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.26819892
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.055
Test Statistic		.061
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		

b. Calculated from data.
c. Lilliefors Significance Correction.

b. Multicollinearity Test: The output shows that the Tolerance value for the Accountability and Sharia Principles variables is 0.996 (>0.10), with a VIF value of 1.004 (<10). These results prove that the regression model is free from multicollinearity bias.

Table 6
Multicollinearity Test Results
Coefficientsa

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Accountability	.996	1.004
	Sharia Principles	.996	1.004

c. Heteroscedasticity Test: Through the application of supporting statistical tests, the significance value of the external correlation of the Accountability variable is 0.073 and that of the Sharia Principles is 0.409. Both probability values are above 0.05, confirming the absence of heteroscedasticity symptoms.

Tabel 7
Heteroscedasticity Test Results

Coefficients[a]				
Model		Sig.	Collinearity Statistics	
			Tolerance	VIF
1	(Constant)	.308		
	Accountability	.073	.996	1.004
	Sharia Principles	.409	.996	1.004
a. Dependent Variable: RES_2				

4. Results of Multiple Linear Regression Analysis and Hypothesis Testing

Table 8. Results of Regression Coefficient Analysis and Partial Test (t-Test)

Model	Unstandardized B	Std. Error	Standardized Beta	t	Sig.

Model	Unstandardized B	Std. Error	Standardized Beta	t	Sig.
(Constant)	24.095	1.690		14.261	0.000
Accountability (X_1)	0.158	0.023	0.592	6.341	0.000
Sharia Principles (X_2)	0.143	0.034	0.430	4.605	0.000
Source: Processed SPSS 25 Output (2025)					

The multiple linear regression model equation formed from the statistical data processing results above is:

$$Y = 24.095 + 0.158X_1 + 0.143X_2[cite: 2]$$

a. Partial Effect of Accountability (t-Test): The Accountability variable (X_1) produces a value of $t_{\text{calculated}} = 6.341$, while the limit value of $t_{\text{table}} = 2.002$ ($df = 60-3-1=57$). Since the value of $t_{\text{calculated}} > t_{\text{table}}$ ($6.341 > 2.002$) and the significance value of $0.000 < 0.05$, then H_{01} is rejected and H_{a1} is accepted. Accountability is proven to have a positive and significant partial effect on the management of the Village Budget with a partial contribution rate of the regression coefficient of 15.8%.

b. Partial Effect of Sharia Principles (t-Test): The Sharia Principles variable (X_2) produces a value of $t_{\text{calculated}} = 4.605$. Since $t_{\text{calculated}} > t_{\text{table}}$ ($4.605 > 2.002$) with a significance of $0.000 < 0.05$, then H_{02} is rejected and H_{a2} is accepted. Sharia principles are proven to have a positive and significant partial effect on Village Budget Management with an influence coefficient of 14.3%.

Table 9. Simultaneous Test Results (F Test)

Regression Model	F-Count	Sig.	Information
Together (X_1 & X_2)	18.912	0.000	H_0 rejected / Significant
Source: Processed SPSS 25 Output (2025)			

Based on the ANOVA test, the $F_{\text{calculated}}$ value was obtained at 18.912, which is greater than the F_{table} value of 3.1599, supported by a significance probability value of $0.000 < 0.05$. This indicates that H_{a3} is accepted, which means that the Accountability and Sharia Principles variables simultaneously (together) have a significant effect on the Village Budget Management system in Puger District.

Table 10. Results of the Determination Coefficient (R^2)

Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	0.632	0.399	0.378	0.912
Source: Processed SPSS 25 Output (2025)				

The Adjusted R Square value obtained was 0.378. This figure indicates that the variation in Village Budget Management variables is influenced simultaneously by Accountability and Sharia Principles by 37.8%. The remaining percentage, 62.2% (100% - 37.8%), is explained by factors or variables outside the focus of this study.

1. The First Aspect of the Discussion, As the Second Section

Field research confirms that accountability has a positive linear correlation with improved quality of village budget management. When accountability reports are submitted on time, allocation transparency is maintained, and public participation is facilitated in deliberation forums, this automatically reduces the potential for village budget manipulation. This finding supports research by Rahmawati (2024), which states the central role of accountability in increasing the effectiveness of regional financial instruments.

Furthermore, the implementation of sharia values has been shown to have a significant impact. The existence of religious ethics, such as trustworthiness and a rejection of fraudulent behavior, can act as an internal spiritual control for village officials in Puger District. Village financial governance becomes more focused on programs oriented towards the public good (maslahah). This empirical finding aligns with the results of Siti Muflikhah's (2020) implementation study, which found that the integration of Islamic values is effective in shaping the morality of village government officials to support budget performance.

D. Concluding Remarks

1. Accountability has been shown to have a positive and partially significant effect on Village Budget Management in villages in Puger District, Jember Regency, with a value of $t_{\text{calculated}} > t_{\text{table}}$ ($6.341 > 2.002$) and a significance value of $0.000 < 0.05$.

2. Sharia Principles have been shown to have a positive and partially significant effect on Village Budget Management in villages in Puger District, Jember Regency, with a value of $t_{\text{calculated}} > t_{\text{table}}$ ($4.605 > 2.002$) and a significance value of $0.000 < 0.05$.
3. Accountability and Sharia Principles simultaneously have a significant effect on Village Budget Management in Puger District, Jember Regency, with a combined contribution rate of 37.8%.

Saran

1. For the Village Government in Puger District: It is recommended to formally integrate Islamic moral values (such as trustworthiness, justice, and honesty) into the village government's bureaucratic ethics. Furthermore, annual financial reports and budget evaluations should be publicly disclosed on a regular basis to maintain public trust.
2. Future research is expected to expand the scope of the study and include other relevant supporting variables (such as village apparatus competency or use of the Siskeudes application) to obtain a more comprehensive analysis.

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