Influence of Village Apparatus Competence and Clarity Of Budget Targets For Accountability Of Village Fund Management

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ABSTRACT

This study evaluated the accountability of village fund management in Ciparay Village, Bandung, West Java Indonesia. The precise goals were to determine how Village Apparatus Competence and Clarity of Budget Targets affected Acountability of Village Fund Management.
The study was descriptive in nature, and the data collecting and analysis methods used were quantitative. A questionnaire was used to collect data from a sample of 56 responden. SPSS Version 25.0 and 5% significance level were used to analyze the data and produce both descriptive and inferential statistics. The study concluded.
It was found that Village Apparatus Competence and Clarity of Budget Targets affected Acountability of Village Fund Management. It is hoped that this research can be used as an additional positive input reference for village officials, regional government and central government, to evaluate village fund allocation policies and systems to implement the principle of accountability in managing village funds. Apart from that, the community must also have awareness and concern so that they can participate in managing village funds.

1. INTRODUCTION

Minister of Home Affairs Regulation Number 20 (2018) also describes the village fund management system. Village fund management can go through several stages, namely planning, implementation, administration, reporting and accountability. The entire village fund management system must have the principles of accountability, participation and transparency. Village fund management needs to be carried out to fulfill the perspective of good governance. One of the indications on which it is based is that accountability is the obligation of office holders who have been elected to provide accountability, present, report and disclose all work for which they are responsible to the state and society who have the right and authority to demand that accountability. Village funds are expected to be able to support building villages that suit the needs and capabilities of each village optimally and according to objectives. Research (Saputra et al., 2019) states that there needs to be real action in managing village funds effectively, efficiently and economically. The abilities in various fields possessed by village officials really support achieving the government's goal, namely making the village an independent village.

The large amount of village funds from the State Revenue and Expenditure Budget has given rise to concerns felt by various parties because they are very prone to corruption and villages are unprepared in managing allocated village funds so that these village funds are not effective and efficient and will be detrimental to the state (Hendrawati et al., 2022; Iskamto, 2022; Iskamto et al., 2020; Novanda, 2022; Syahsudarmi, 2022). A lot of evidence has been found regarding cases of misuse of village funds used

throughout Indonesia. This fraud could be caused by village officials not knowing the applicable regulations, or deliberately committing fraud due to weak financial procedures and supervision systems. In Indonesia, from 2015-2020, 676 cases of corruption were found committed by village officials (Kompas, 2021).

There are cases of misappropriation of village funds by village officials, so accountability is very important in managing village funds. It is necessary to have adequate village apparatus capacity so that the implementation of village fund management can run in a directed and accountable manner. Apart from that, there is a need for community participation in managing village funds through planning, implementing and controlling development in a sustainable manner in accordance with the potential of the village (Sulila, 2019). Many researchers have conducted research on the accountability of village fund management, however a few researchers focused on transparency (Hartanti & Yuhertiana, 2018), controlling (Wahyudi et al., 2021), integration with central government (Ramly et al., 2018). There have been limited studies concerned on village aparatus competence and Clarity of Budget Targets. Therefore, the researcher wants to carry out further research to identify the influence of Village Aparatus Competence and Clarity of Budget Targets Affected The Acountability of Village Fund Management .

2. LITERATURE REVIEW
2.1 The Influence of Village Apparatus Competency on Village Fund Management Accountability

Based on research conducted by Rasmini and Mimba (2021), it shows that the better the competence of the apparatus, leadership style and community participation, the better the effectiveness of village fund management, in addition to research conducted by (Wahyudi et al., 2021) states that partially , the competence of village officials, individual morality, internal control systems, and whistleblowing systems have a positive effect on preventing misappropriation of village funds. Training village officials for financial managers has good capacity so that they can manage village finances well and are expected to have a significant impact on the welfare of rural communities (Iznillah & Basri, 2019).

2.2 The Effect of Clarity of Budget Targets on Accountability of Village Fund Management.

According to (Bastian, 2010), the definition of clarity of budget targets is a financial operations plan that includes estimates of proposed expenditure, and funding sources expected to finance it within a certain period. The objectives of the budget targets are made in detail and clearly with the aim that the budget can be understood by the person responsible for achieving the budget targets. Having clear budget targets will make it easier to take responsibility for the success or failure of carrying out organizational tasks in order to achieve previously determined goals and objectives. Unclear budget targets will cause budget implementers to become confused, uneasy and dissatisfied in their work. This causes budget implementers to be unmotivated to achieve the expected performance (Putra, 2013).
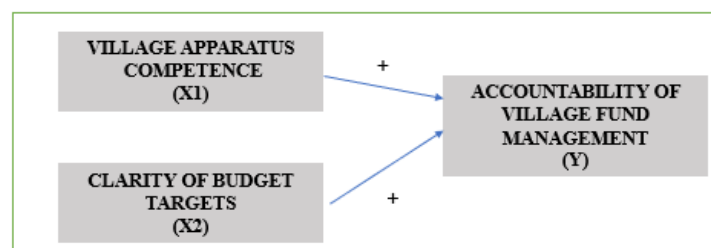

Figure 2.1 Research Framework

3. METHOD

3.1. Research Design

A descriptive survey methodology was employed in the study. Participants in surveys provide information about themselves by responding to the researcher's questions. In this study, information was acquired from study participants using a self-administered questionnaire that the researcher physically handed them. Because it accurately captures or takes into account the characteristics of a particular person, situation, or group, such as their behavior, opinions, abilities, beliefs, and knowledge, a descriptive survey was chosen. This selection of a design satisfies the objectives of the study.

3.2. Population and sampling

The population in this research is village officials and the Village Consultative Body in 14 villages in Ciparay District, Bandung Regency, West Java Province, as can be seen in table 3.1 as follows:

Table 3.1
Village Population in Ciparay Village

No.	Villages
1.	Babakan
2.	Bumiwangi
3.	Ciheulang
4.	Cikoneng
5.	Ciparay
6.	Gunungleutik
7.	Manggungharja
8.	Mekarlaksana
9.	Mekarsari
10.	Pakutandang
11.	Sagaracipta
12.	Srimahi
13.	Serangmekar
14.	Sumbersari

(Source: Data Processing, 2023)

The sampling technique used in this research is purposive random sampling, which is the model chosen in this research. Using this type of method aims to obtain certain results and choices that the researcher wants to obtain (Maulidi, 2018).

The criteria for the sample used in this research are village officials consisting of: 1) Village Head, 2) Village Secretary, and 3) Head of Finance, as well as 4) members of the Village Consultative Body. The sample in this study was 56 village apparatus respondents.

3.3 Data Analysis Techniques

Descriptive statistical analysis is statistical analysis used to carry out data in this research. To measure wheater a questionnaire is valid or not, uses validity test (Ghozali, 2018), and to measure a questionnaire which is an indicator of a variable uses reliability test. (Sugiyono, 2014). The classical assumption test is carried out with the aim of testing whether or not the regression analysis model used in the research is appropriate. Model fit test uses Coefficient of Determination Test (R^2) , Model Test (F Statistical Test) and t Statistical Test (Hypothesis Test).

Multiple Linear Regression Analysis

The regression model for this research is as follows:

$Y = a + \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4 + \varepsilon$

Y = Accountability for Village Fund Management

a = Constant

βn = Variable Regression Coefficient

X1 = Village Apparatus Competence

X2 = Clarity of budget targets

ε = Error

Data management was carried out using the SPSS version 25 program, with a significance level of 5%.

4.   RESULT AND DISCUSSION
4.1   Questionnaire Return Rate
Questionnaire distribution and collection activities took place from the 3rd week of May 2023 to the 4th week of July 2023. Questionnaire return rate data is as in table 4.1 below:

Table 4.1
Questionnaire return rate

No.	Items	Total	Percentage
1	Number of questionnaires distributed	56	100%
2	Number of returned questionnaires	56	
3	Number of questionnaires that can be processed	56	

(Source: Data Processing, 2023)

4.2   Profile Respondent
Based on the results of the questionnaire distribution, it can be seen regarding the demographic data of respondents in villages in Ciparay District, Bandung Regency which describes the characteristics of respondents regarding gender, age, educational background, years of work, as in the table below:

Table 4.2
Profile Respondent

No	Gender	Freq/%		Age	Freq/%		Education	Freq/%		Years of Work	Freq/%	
1	Male	37	66%	21-30	6	11%	High School	3	5%	< 5 years	3	5%
2	Female	19	34%	31-40	14	25%	Diploma	15	27%	5 – 10 years	15	27%
3				41-50	24	43%	Bachelor	34	61%	10 – 15 years	34	61%
4				51-60	12	21%	Magister	4	7%	>15 years	4	7%
5				>61	0	0%						

(Source: Data Processing, 2023)

From table 4.2 it can be seen that the number of male respondents was 37 people or 66%, female respondents were 19 people or 34%. So it can be concluded that the majority of respondents are male. The majority of respondents aged 41-50 years were 24 people (43%), and the smallest number were respondents aged 21-30 years, 6 people (11%). The majority of respondents had a high school educational background, 3 people (5%), 19 people (34%) had a Diploma educational background, 34 people had a Bachelor's educational background (61%). The majority of respondents have a work period of 10-15 years, as many as 20 people (36%), and the smallest number are respondents with a work period of less than 5 years, namely 8 people (14%).

4.3   Validity and Reliability Data
1.   Validity Data
Validity test using the Statistical Package for Social Science (SPSS) 25 by conducting correlation bivariate between each score indicator and the total score construct variables. A questionnaire

instrument can be declared valid if the calculated r value > r table the significance level is 5%. Table r value obtained from degrees of freedom (df) = N-2 at the significance level 5%. In this research, it is known that N= 56 so df= 56-2 = 54 at level 5% significance shows the r table is 0.222. Every item The statements in the questionnaire can be said to be valid if r count greater than 0.222.

Table 4.1
Village Apparatus Competency Validity Test Results

Statement	r count	r table	Description
1	0,717	0,222	Valid
2	0,719	0,222	Valid
3	0,698	0,222	Valid
4	0,804	0,222	Valid
5	0,640	0,222	Valid
6	0,642	0,222	Valid

(Source: Data Processing, 2023)

Table 4.1 shows that all statements exist in a questionnaire instrument regarding the Village Apparatus Competency declared valid because r count > r table.

Table 4.2
Clarity of Budget Targets Validity Test Results

Statement	r count	r table	Description
1	0,717	0,222	Valid
2	0,719	0,222	Valid
3	0,698	0,222	Valid
4	0,804	0,222	Valid
5	0,640	0,222	Valid
6	0,642	0,222	Valid

(Source: Data Processing, 2023)

Table 4.2 shows that all statements exist in a questionnaire instrument regarding the Clarity of Budget Targets declared valid because r count > r table.

Table 4.3
Accountability for Village Fund Management
Validity Test Results

Statement	r count	r table	Description
1	**0,717**	**0,222**	**Valid**
2	**0,719**	**0,222**	**Valid**
3	**0,698**	**0,222**	**Valid**
4	**0,804**	**0,222**	**Valid**
5	**0,640**	**0,222**	**Valid**
6	**0,642**	**0,222**	**Valid**

(Source: Data Processing, 2023)

Table 4.3 shows that all statements exist in a questionnaire instrument regarding Accountability for Village Fund Management declared valid because r count > r table.

2. Reliability Data

Testing of this questionnaire instrument was carried out by using the Cronbach alpha coefficient of each instruments contained in a variable. A variable can declared reliable if it shows a Cronbach alpha value > 0.70

Table 4.4
Reliabilty Test Result

Variable	Cronbach alpha	Reliability Level
Village Apparatus Competency	0,780	Reliabel

Clarity of Budget Targets	0,722	Reliabel
Accountability for Village Fund Management	0.728	Reliabel

(Source: Data Processing, 2023)

Table 4.4 shows that the Cronbach alpha results of variable village apparatus competence, clarity of budget targets, and accountability management of village funds is more than 0.70 so the questionnaire instrument used can be declared reliable and trustworthy.

4.4 Data Analysist
4.4.1 Classic assumption test
1. Normality Test

Statistical tests used namely the Kolmogorov-Smirnov (K-S) non-parametric statistical test. Basis for decision making to determine whether the sample is normally distributed or not not is to look at the significance value, if the value significance > 0.05, then the sample can be said to be distributed normal, whereas if the significance value is <0.05 then the sample can be said to be not normally distributed.

Table 4.5
Normality Test Result

Items	Asymp. Sig. (2- tailed) > 0,05	Conclusion
Unstandardized Residual	0,084	Data Distributed Normal

(Source: Data Processing, 2023)

Table 4.5 shows that the significance value is obtained is 0.084. The significance value of 0.084 is greater from 0.05. This means that the sample of this study is distributed normal so that the regression model meets the normality requirements.

2. Multicollinearity Test

Multicollinearity testing carried out by looking at the Tolerance value and Variable Inflation Factor value (VIF). The base value used to represent the model multicollinearity does not occur in the regression if the Tolerance value is $\geq$ 0.10 and Variable Inflation Factor (VIF) value $\leq$ 10

Table 4.6
Multicollinearity Test Result

Variable	Tolerance ≥ 0.10	VIF ≤10	Conclusion
Village Apparatus Competency	0.864	1.157	There is no multicollinearity
Clarity of Budget Targets	0.648	1.543	There is no multicollinearity

(Source: Data Processing, 2023)

Table 4.6 shows that the independent variable village apparatus competency and clarity of budget targets has value Tolerance $\geq$ 0.10 and Variable Inflation Factor (VIF) value $\leq$ 10 so there is no multicollinearity.

3. Heteroscedasticity Test

The heteroscedasticity test carried out using the Glajser test method with level provisions significance between the independent variable and the dependent variable with a significance value > 0.05. Heteroscedasticity does not occur if the significance value is > 0.05 .Heteroscedasticity occurs if the significance value is <0.05

Table 4.7
Heteroscedasticity Test Result

Variable	significance value	VIF ≤10	Conclusion
Village Apparatus Competency	0.100	1.157	There is no Heteroscedasticity
Clarity of Budget Targets	0.683	1.543	There is no Heteroscedasticity

(Source: Data Processing, 2023)

Table 5.24 shows that the significance value of two independent variables, namely the competence of village officials and clarity of targets budget is greater than 0.05 so it can be concluded that the regression model in this study was avoided heteroscedasticity.

4.4.2 Fit Model test
1. Coefficient of Determination Test (R^2)

Coefficient of determination value (R2) which is between 0 (zero) to 1 (One). The value of the coefficient of determination (R2) which is close to 0 (zero) has the meaning that the ability of the independent variable in reveals the dependent variable is very limited. Whereas coefficient of determination value (R2) which is close to 1 (one) has meaning that the ability of the independent variable can provide almost all the information needed to predict variation of the dependent variable.

Table 4.7
Coefficient of Determination Test Results (R^2)

Adjusted R Square	0,708

(Source: Data Processing, 2023)

Table 4.7 shows that the coefficient of determination value (R2) of 0.708 indicates that the ability is variable independent in explaining the dependent variable is quite large because it is close to the value of 1. The value of the coefficient of determination can be means the ability possessed by a variable independent, namely the competence of village officials and clarity of budget targets in explains the dependent variable, namely accountability for Village Fund Management amounted to 70.8%, while 29.2% was explained by other variables not included in this study.

2. Model Test (F Statistical Test)

Test this F statistic used to find out whether all variables are independent which are included in this research model have an influence on the dependent variable. F statistical test decision making This is by measuring the significance and probability values compare the calculated F value with the table F value. If The calculated F value is greater than the F table, so the regression model worthy of use to predict the dependent variable.

Table 4.8
Model Test (F Statistical Test) Results

F Count	F Table	Significance
48,940	2,494	0,000

(Source: Data Processing, 2023)

Table 4.8 shows the results of the F test, namely the significance value 0.000 is smaller than 0.05. Apart from that, the calculated F value is equal to 48.940 is greater than the F table, which is 2.494. Table F value known from df1= 4 df2= (56-4-1) =51 with probability 0.05. The F table value obtained is 2.494. The results of the F test show that the regression model used in this research significant and feasible to predict the dependent variable and all independent variables included in the model This research jointly influences the variables dependent

2.   Hypotheses Test (t Statistical Test)

The t statistical test aims to determine the effect of each independent variable in explaining the dependent variable. Test t statistics are used for testing the respective hypotheses independent variable to the dependent variable.

If t count > t table or p value < α= 0.05, then Ho is rejected or Ha is accepted, meaning the independent variable has influence on the dependent variable. If t count < t table or p value > α= 0.05, then Ho is not rejected or Ha is unacceptable, meaning variable independent has no influence on the variable dependent.

Table 4.9
Statistical t Test Results

No.	Hypotheses	t-count	t-table	Sig	Conclusion
1	The Influence Village Apparatus Competence on Village Fund Management Accountability	2,374	1,992	0,020	Hypotheses accepted
2	the influence of clarity of budget targets on accountability in village fund management	3,107	1,992	0,003	Hypotheses accepted

(Source: Data Processing, 2023)

Table 4.9 shows that:
1. Hypothesis testing of village apparatus competency variables (X_1) towards the accountability of village funds management shows results with a significance level of 0.020 are smaller than 0.05 and The calculated t value of 2.374 is greater than the t table of 1.992 which means H1 is accepted that the competence of village officials has an influence towards accountability of village funds management.
2. Hypothesis testing of budget target clarity variable (X_2) towards the accountability of village fund management shows results with a significance level of 0.003 are smaller than 0.05 and The calculated t value of 3.107 is greater than the t table of 1.992 which means H2 is accepted that clarity of budget targets has an effect towards accountability of village funds management.

4.4.3 Multiple Linear Regression Analysis

Multiple linear regression analysis is used to find out the influence of the independent variable on the dependent variable. The independent variable in this research is apparatus village competency and clarity budget targets, a s well as the dependent variable in this research, accountability of village funds management. Results of linear regression analysis multiples can be seen in table 4.10 as follows:

Table 4.10
Results of Multiple Linear Regression Analysis

Items	Coefficient
standard error	1,587
constant	14,272
apparatus village competency	0,116
clarity of budget targets	0,194

(Source: Data Processing, 2023)

based on table 4.10 linear regression equation model double, namely as follows:
u= 14.272+ 0.116X1 + 1.587 Information:
Y = accountability of village funds management
a = Constant
βn = Variable Regression Coefficient
X1 = Village Apparatus Competence
X2 = Clarity of budget targets
ε = Error

The interpretation of the multiple linear regression equation above is as follows:
1. The constant value shows the number 14.272 which means accountability of village funds management. (Y) will be worth 14,272 if village apparatus competency (X_1), and clarity of budget targets (X_2) espectively has the value 1.
2. The regression coefficient of village apparatus competence is positive, namely of 0.116. This value shows that there is a relationship unidirectional (positive) relationship between village apparatus competence and accountability of village fund management. This means that the apparatus competency variable villages experienced an increase of 1% while other variables is considered constant, then accountability of village fund management will also be experienced an increase of 0.116 (11.6%)
3. The regression coefficient of budget target clarity is positive, namely of 0.194. This value shows that there is a relationship unidirectional (positive) between clarity of budget targets and accountability of village fund management. This means that the target clarity variable the budget experienced an increase of 1% while other variables is considered constant, then accountability of village fund management will also be experienced an increase of 0.194 (19.4%).
4. The standard error shows that the level of confounding error is equal to 1,587

4.5   Discussion
4.5.1   Hypothesis Testing of The Influence Village Apparatus Competence on Village Fund Management   Accountability

Test results from multiple linear regression analysis show that the competency variable of village officials influences the accountability of village fund management. Based on the results of the hypothesis test, it can be concluded that the calculated t value is 2.374 greater than the t table value, namely 1.992. Apart from that, the significance level shows that the value of 0.020 is smaller than 0.05 so that the result, namely H1, is accepted.

The theory that is the basis for this research is stewardship theory. Stewardship theory is a theory that describes the relationship between two interested parties, namely the steward and the principal. In the world of village government, village officials are the stewards and the community is the principal. This theory provides an overview of the relationship between stewards and principals which has a one-way relationship. Stewards who have the trust of the principal carry out their duties with full trust to achieve common goals. In achieving these goals, support is needed, such as the knowledge and abilities that village officials must have in order to carry out their duties well and achieve the goals.

The results of this research show that there is an influence of village apparatus competency on accountability in managing village funds in the Ciparay village, Bandung district, which is supported by secondary data in the form of data on age, education level and length of work held by village officials and the Village Consultative Body. According to the Central Statistics Agency, the productive age for work is between 15-64 years old. Village officials and Village Consultative Body Ciparay, who were respondents in this study, were of productive age for work, namely 21-30 years of age, 6 respondents or the equivalent of 6%, the number of respondents aged 31 to 40 years was 14 people or the equivalent of 25%, the number of respondents who were Aged 41 to 50 years amounted to 24 people or the equivalent of 21%, and the number of respondents aged 51-60 years amounted to 12 people or the

equivalent of 21%. Village officials in Ciparay District are of a productive age at work so they have excess stamina, physicality, level of intelligence and creativity.

The competence of village aparatus can be seen from the level of education possessed by village apparatus. The most recent education level was at the undergraduate level, namely 34 people or the equivalent of 61%. The final education level was Junior High School as many as 3 people or the equivalent of 5%, then at the diploma education level there were 15 people or the equivalent of 27%, and for the Master's level education there were 4 people or the equivalent of 7%. The level of education can support more optimal management of village funds because it influences the insight possessed by village apparatus and the Village Consultative Body.

The competence of village apparatus can be seen from the length of time they have worked which can be used as experience in carrying out work. Village apparatus in Ciparay village work on average for 10-15 years with a percentage of 27% of the total respondents. This shows that the village apparatus in Ciparay village are experienced enough in managing village finances. Having experience in working can support more optimal management of village funds, time effectiveness and can create accountability and transparency.

The results of this research show that the competence of village apparaturs influences the accountability of village fund management in a positive direction which can be seen from the results of the regression coefficient which is positive, namely 0.116. This shows that there is a unidirectional (positive) relationship between the competency variable of village apparaturs and the accountability variable for managing village funds, which means that the more competent the village apparaturs are, the more accountable they are for managing village funds. The results of this research are in line with research conducted by (Wahyudi et al., 2021), (Nurhakim & Yudianto, 2018), (Sulila, 2019), (Udjianto et al., 2021), (Rasmini & Mimba, 2021), (Nababan et al., 2020), and (Saputra et al., 2019) which states that human resource competency is one of the factors that influences the accountability of village fund management.

4.5.2 Hypothesis testing of the influence of clarity of budget targets on accountability in village fund management

Test results from multiple linear regression analysis show that the variable clarity of budget targets influences the accountability of village fund management. Based on the results of the hypothesis test, it can be concluded that the calculated t value is 3.107 which is greater than the t table value which is 1.992. Apart from that, the significance level shows that the value of 0.003 is smaller than 0.05 so that the result, namely H2, is accepted.

Clarity of budget targets is a detailed and clear budget with the aim that the budget can be understood by the people responsible for achieving the budget. Clarity of budget targets can help achieve priority targets in utilizing village funds. If the budget targets are not clear, the implementation process will be slow due to the unclear budget targets created.

The results of the answers from respondents consisting of village officials and the Village Consultative Body regarding clarity of budget targets show that the majority of respondents agree with the statements in the questionnaire. This can be seen in the results of respondents' answers with an average (mean) total answer score of 4.06. Most respondents agreed that village apparatus must understand their work, have clear budget targets and appropriate time limits for achieving goals.

The results of this research show that clarity of budget targets influences the accountability of village fund management in a positive direction which can be seen from the results of the regression coefficient which is positive, namely 0.194. This shows that there is a unidirectional (positive) relationship between the variable clarity of budget targets and the variable accountability for managing village funds, which means that the clearer the budget targets used, the more accountable the management of village funds will be. The results of this research are in line with research conducted by (Ramly et al., 2018), (Sulila, 2019), and (Hartanti & Yuhertiana, 2018) which states that budget use

must be accounted for and controlled through established reporting mechanisms so that budget targets are clear. must be able to read and understand the meaning in order to be able to reach the target.

5. CONCLUSIONS AND RECOMMENDATIONS
5.1 CONCLUSIONS

This research was conducted with the aim of finding out whether the competence of village apparaturs and clarity of budget targets influence the accountability of village fund management by distributing a questionnaire containing several statements to respondents consisting of village apparaturs and the Village Consultative Body totaling 56 respondents in 14 villages of Ciparay Village Bandung district,

The results of this research are that the competence of village apparaturs and clarity of budget targets influence the accountability of village fund management. This shows that villages in Ciparay have implemented the principles of accountability and transparency in the responsibility for managing village funds. The information provided is honest and open, obedient in reporting by following applicable procedures and timely in submitting reports and providing a means of complaint to the public. However, there are still villages that have not fully implemented the principles of accountability and transparency, this is due to the lack of competent human resources.

Village apparaturs in Ciparay village are expected to be able to improve their competence by participating in various trainings and being able to complete accountability reports in a timely manner, containing accurate and relevant information. Apart from that, village apparaturs must further improve services to the community. It is hoped that village communities in Ciparay Village will be actively involved in monitoring village fund management activities, including planning, implementation, and the results of reports that have been prepared by village officials as a form of responsibility for the mandate given by the state and community.

5.2 RECOMMENDATIONS

Researchers provide suggestions that are expected to be used as reference material in similar research in the future, Future research is expected to conduct more in-depth interviews with respondents directly to obtain more complete information, It is hoped that further research can expand the research object so that it is not limited to just one sub-district.

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