

The Role of Commitment, Competence, Internal Control system, Transparency and Accessibility in Predicting the Accountability of Village Fund Management

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ARTICLE INFO

Article history

Received 31 July 2021

Revised 22 October 2021

Accepted 25 October 2021

JEL Classification:

M20

Key words:

Commitment,
Competence,
Internal Control System,
Transparency,
Accessibility.

DOI:

10.14414/tiar.v12i1.2650

ABSTRACT

Village fund management is an important challenge for village officials that can pose crucial potential in the use of such funds. Therefore, this study aims to test the accountability of village fund management reviewed from the commitment of village apparatus, competence of village apparatus, internal control system, transparency, and accessibility. The survey method through questionnaire instrument was conducted in 19 villages, with a total sample of 76 village apparatus. Based on the results of multiple regression analysis, it shows that accessibility is the most important factor in realizing accountability of village fund management. In addition, internal control systems and transparency have a positive effect on the accountability of village fund management. While the commitment and competence of village apparatus has no effect on the accountability of village fund management. This study contributes to the literature of village fund management both theoretically and practically.

ABSTRAK

Pengelolaan dana desa merupakan tantangan penting bagi aparatur desa yang dapat menimbulkan potensi krusial dalam penggunaan dana tersebut. Oleh karena itu, studi ini bertujuan untuk menguji akuntabilitas pengelolaan dana desa ditinjau dari komitmen aparatur desa, kompetensi aparatur desa, system pengendalian intern, transparansi, dan aksesibilitas. Metode survey melalui instrumen kuesioner dilakukan di 19 desa, dengan total sampel sebanyak 76 aparatur desa. Berdasarkan hasil analisis regresi berganda menunjukkan bahwa aksesibilitas menjadi factor terpenting dalam mewujudkan akuntabilitas pengelolaan dana desa. Selain itu, system pengendalian intern dan transparansi berpengaruh positif terhadap akuntabilitas pengelolaan dana desa. Sedangkan komitmen dan kompetensi aparatur desa tidak berpengaruh terhadap akuntabilitas pengelolaan dana desa. Studi ini memberikan kontribusi terhadap literatur pengelolaan dana desa baik secara teoritis maupun secara praktis.

1. INTRODUCTION

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management. This regulation stated that village fund financial management is the entire activity that includes planning, implementation, administration, reporting, and accountability of village finance. Accountability as a pillar of good governance is very essential in implementing

the village fund management. Republic of Indonesia Government Regulation Number 6 of 2014 concerning Village stated that accountability determines every activity. The result of village government implementation activities must be accountable to the village community in accordance with the provisions of the legislation. If the accountability principle is not met, it will have implications in the village scope (Sofyani et al., 2020), such as

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misappropriation of village funds management and obstacles in the disbursement of village funds in the next period. The government assistance is allocated to the village as a form of local government attention. Therefore, it need a strong supervision to the local government apparatus, regarding the weakness of human resources in the village government (Yulianah, 2015). It also overcomes the potential of financial misappropriation in the village. . Moreover, the government utilizes technology to enhance performance and increase efficiency (Sulistyowati et al., 2020).

The corruption related to the village fund occurred in many villages. The village head is included in the top 5 perpetrators of corruption practices in Indonesia in line with the case that occurred in Pemalang Regency, namely Taman Sub district. The former head of Gondang village was charged with misuse of village government development funds amounting to Rp 518.6 million and was punished to 3 years and 10 months as well as a fine of Rp 50 million. The violation occurred in 2013, while the perpetrator was still the chief of Gondang village and was caught cheating at the end of 2018 by the Pemalang District Inspectorate (Baihaqi, 2019).

The previous research analyzed the accountability of village fund management in many districts. Sweetenia et al. (2019), examines the management of village fund allocation in Magelang District and found that internal control system and the quality of financial reporting influenced on the village government accountability, and contrary, competence has no effect on the accountability of village fund allocation. Temalagi & Anakotta (2021), proved that the presentation of financial statements, accessibility of financial statements, and internal control system have a positive influence on the accountability of village fund management in Central Maluku Regency.

This study emphasized on the commitment and competence of village apparatus, internal control system, transparency, and accessibility. To enhance gap literature, this study extends the previous studies by analyzing the importance of transparency, and accessibility. According to Gabriel et al. (2019); Gabriel & Castillo (2020), the level of commitment supports the accountability of local government in Philippines. Besides that, transparency is a critical factor to improve accountability (Heimstädt & Dobusch, 2020). Angélico et al. (2020), strengthen that transparency and

accessibility create the accountability of official municipal in Portuguese. Therefore, the motivation of this research to predicts the management and accountability of village funds in Petarukan Sub district, Pemalang Regency.

2. THEORITICAL FRAMEWORK AND HYPOTHESIS

Jensen and Meckling (1976), explain agency theory's relationship as a nexus of contract between the principal and the agent. Agent has responsibility to manage the resources properly (Sari and Padnyawati, 2021). In this study, agency theory is to reduce conflicts that can lead to gaps between government public funds. A form of financial management accountability which is one of the main pillars in good government governance, namely accountability (Puspa and Prasetyo, 2020). Accountability is one of the important principles that they must implement in the financial management of a business or government.

Accountability of village fund management becomes a demand for the village government as a result of the implementation of Law Number 6 of 2014 on Villages (Mada et al., 2017). It also improves the welfare village communities (Rasmini and Mimba, 2021). Every village fund management must be accountable to the local community and all competent parties in accordance with applicable or agreed regulations and regulations (Wahyuni et al., 2018). For the government, accountability is considered very important because accountability will increase public confidence in government activities (Widyatama et al., 2017). Moreover, the level of accountability greatly affects the satisfaction of the community so that the role of agents (managers) becomes important so that the level of accountability of the community is successful (Iyoha and Oyerinde, 2010).

Commitment of Village Apparatus

Commitment is a characteristic that demonstrates an individual's relationship with his or her organization that impacts the decision to continue participating in the organization (Arsjad, 2018). According to Purnamawati and Adnyani (2019) the strength of village apparatus commitment in financial management and in other field has a positive impact on improving its performance. The commitment of high apparatus makes the village apparatus work

hard by using its competence and capabilities to the maximum in order to achieve the objectives and interests in the village government. Furthermore, the better the commitment of the organization will encourage the establishment of public accountability including financial accountability (Zeyn, 2011).

Cavoukian et al. (2010), that accountability requires organizational commitment. Support for organizational commitments affects accountability standards. High commitment from village heads and village apparatus improve the quality of village fund management which indirectly also improve the performance of village apparatus (Martini et al., 2020). The previous research proved that commitment of village apparatus has a significant influence on the accountability of village fund management (Mada et al., 2017; Zeyn, 2011; Zulkifli et al., 2020). The proposed hypothesis is as follows:

H1: Commitment of apparatus has a positive influence on the accountability of village fund management.

Competence of Village Apparatus

Competence is a person's characteristics in the form of knowledge, ability, and skill in carrying out the work (Mada et al., 2017). The competence of village fund management officers related to the intelligence, knowledge, skills, and behavior optimally in village development (Dewi and Gayatri, 2019). Village officials who understand about the accountability of village fund management will not consider budget misappropriation. The higher competence of village apparatus creates the higher understanding of village fund management. It implicate to the management of village funds becomes more accountable (Walyati and Farida, 2020).

Competence of village apparatus is an important component in the process of a government activity (Syamsir, 2020). The implementation of tasks in the scope of village government must be supported by the apparatus that is committed and able to be responsible for the tasks (Martini et al., 2020). Rosyidi (2018), Indriasih et al. (2020), Yulianti, Kamaliah and Rasuli (2019) and Pahlawan et al. (2020), found that the competence of village apparatus positively affects the accountability of village financial management. Village apparatus that has a high competence will improve the accountability of the management of village funds (Pahlawan et al., 2020). Based on the theoretical explanation, the hypothesis

stated as follows:

H2: Competence of village apparatus has a positive influence on the Accountability of Village Fund Management.

Internal Control System

Republic of Indonesia Government Regulation Number 60 of 2008, concerning Government Internal Control System, stated that internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees. It provides adequate confidence in the achievement of organizational objectives through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with internal laws and regulations.

The internal control system in government is a factor that influence the internal decision making of village government and also has implications on the accountability and transparency of the village government (Widyatama and Novita, 2017). Additionally, the internal control system is integrated with the actions and activities that are continuously carried out by leaders and their employees to create transparency and accountability in the management of village funds carried out by the village government and also realize community trust in the village government (Rosyidi, 2018).

Internal control system is a process influenced by human resources and technology system designed to assist organizations in achieving a goal (Akhmetshin et al., 2018; Wahyuni et al., 2018). The effective internal control system conducted by village officials, the accountability of village fund management will also increase. Puspa and Prasetyo (2020), Yulianti et al. (2019) and Sweetenia et al. (2019) showed that internal control systems affect the accountability of village fund management. Based on the theoretical explanation, the hypothesis stated as follows:

H3: Internal control system has a positive influence on the Village Fund Management Accountability.

Transparency

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 37 of 2007 concerns Village Financial Management. This guideline stated that transparency is a principle of openness that allows the public to know and gain access to the widest possible information about village finances.

Transparency is openness in providing policy information and information to ensure access for the public in obtaining such information (Matheus and Janssen, 2020; Al-Hashimi, 2019), and at the right time (Maha Putra and Sulistyowati, 2021). Village fund management transparency must be managed openly without anything hidden from the community and implemented according to existing legal guidelines and rules so that it is expected that village fund management can be monitored and controlled by the parties concerned (Dewi and Gayatri, 2019). Transparency is generally available information with a high level of accuracy and timely in the process of making it related to public policy (Olawejaju, Rufai and Gallage, 2021). The availability and disclosure of financial information related to village funds is one of the transparency that is needed by the community (Hanifah and Sugeng, 2015). Rosyidi (2018); Garung and Ga (2020) showed that transparency has a significant influence on the accountability of village fund management. The higher level of transparency, the village government manage the allocation of village funds properly (Rosyidi, 2018). The proposed hypothesis is as follows:

H4: Transparency has a positive influence on the Village Fund Management Accountability.

Accessibility

Accessibility is the transfer of information from the informant to the recipient of the information easily, securely, conveniently, and quickly. Village officials are obliged to provide access to information on village fund management and other information for decision making and to encourage accountability (Fikrian et al., 2017). Accessibility is a condition that connects one place to another so that a person can easily move from one place to another quickly, safely, comfortably, and fairly (Rasuli et al., 2015). Besides that, accessibility of financial statements is the ability to provide access to interested parties in obtaining and knowing financial statements (Yusuf and Jordan, 2017). Effective accountability depends on people's

access to accountability reports or easy-to-read and understand finding reports (Wijaya et al., 2017). Accessibility is the transfer of information from the informant to the recipient of the information easily, safely, conveniently, and at the proper speed (Rasuli et al., 2015; Vermeer and Styles, 2019). Fauziyah and Handayani (2017); Musdalifah (2020); Shafira and Utami (2021) showed that accessibility affects the accountability of village fund management. Based on the theoretical explanation, the proposed hypothesis is as follows:

H5: Accessibility has a positive influence on Village Fund Management Accountability.

3. RESEARCH METHOD

This study is basic research and using quantitative approach. The population in this study was village apparatus in 19 villages in sub district Petarukan, Regency of Pematang. Cencus sampling was used and found 76 respondents included of:

- Village Head (Kades).
- Village Secretary (Sekdes).
- Village Treasurer.
- Village Consultative Agency (BPD).

Appendix 1 describes the variables measurements in this study.

The data were collected and analyzed using regression analysis, includes of assumption classical test. The proposed hypotheses were tested using t-test.

4. DATA ANALYSIS AND DISCUSSION

Respondent's Profile

Based on Table 1, it shows that as many as 61 (80%) respondents were male and 15 (20%) female gender.

Based on Table 2, it shows that as many as 5 (6%) respondents aged 21-30 years, 9 respondents (12%) 31-40 years old, 34 (45%) respondents aged 41-50 years, and 28 (37%) respondents aged ≥ 51 years.

Based on Table 3, it is known that as many as 43 (57%) respondents were high school, 8 (10%) respondents were Diploma, and 25 (33%) respondents were Bachelor.

**Table 1
Gender**

No.	Gender	Frequency	Percentage
1	Male	61	80%
2	Female	15	20%
Total		76	100%

Source: Data Processing

Table 2
Age

No.	Age	Frequency	Percentage
1	21-30 years old	5	6%
2	31-40 years old	9	12%
3	41-50 years old	34	45%
4	≥ 51 years old	28	37%
Total		76	100%

Source: Data Processing

Table 3
Education

No.	Education	Frequency	Percentage
1	Senior high school	43	57%
2	Diploma	8	10%
3	Bachelor	25	33%
Total		76	100%

Source: Data Processing

Table 4
Working Period

No.	Working period	Frequency	Percentage
	1-5 years	56	74%
	6-10 years	11	15%
	11-15 years	1	1%
	16-20 years	4	5%
	≥ 21 years	4	5%
Total		76	100%

Source: Data Processing

Table 5
Reliability Testing Result

Variables	Cronbach's Alpha	Description
Commitment of Village Apparatus	.936	Reliable
Competency of Village Apparatus	.948	Reliable
Internal Control System	.961	Reliable
Transparency	.942	Reliable
Accessibility	.936	Reliable
Accountability	.939	Reliable

Source: Data Processing

Based on Table 4, it is known that 56 (74%) respondents have a working period of 1-5 years, 11 (15%) respondents have a working period of 6-10 years, 1 (1%) respondents have a working period of 11-15 years, 4 (5%) respondents have a working period of 16-20 years, and 4 (5%) respondents have a working period of ≥ 21 years.

Data Quality Testing

Data quality testing includes of validity test and reliability test. The result of Pearson Product Moment test showed that the significant value of all items is under 0.005 or all items are valid. The value of *Cronbach's alpha* of all variables are > 0,70 or reliable.

Table 6
Linear Regression Assumption Test

Variable	VIF	Sig (hetero, uji glejser)
Commitment	1,076	0,287
Competence	2,959	0,121
Internal Control System	2,725	0,589
Transparency	4,379	0,822
Accessibility	5,231	0,604
One sample KS		0,200
Runs test		0,065

Source: Data Processing

Table 8
Hypothesis Testing Results

Variable	Beta	Sig t-test
Commitment	0,030	0,559
Competence	0,167	0,055
Internal Control System	0,221	0,009
Transparency	0,268	0,012
Accessinility	0,339	0,004
Adjusted R Square	= 0,815	
F-test	= 67,244	0,000

Source: Data Processing

Linear Regression Assumption Test

Based on Table 6, it shows that one sample KS result is 0,200 which $> 0,05$. It means that the data is normal distributed.

Multicollinearity test results showed that all of variables have the value of tolerance more than 0,1, and the value of VIF < 10 or there were no multicollinearity problem.

It also shows that the run test result is 0,065 ($> 0,05$). It means that the data have no any autocorrelation problem.

The model fit test resulted in a significant value of 0.000 ($< 0,05$) in Table 7. That is, the regression model is for estimating the independent variable. Hence, internal control systems, village apparatus competence, transparency, and financial report accessibility all have an effect on accountability simultaneously.

The test results showed that the contribution of village apparatus commitment, village apparatus competency, internal control system, transparency, and accessibility of financial statements amounted to 0.815 or 81.5% and the remaining 18.5% was influenced by other factors which are not explored in this observation.

Hypothetical test results (sig t-test) showed that the internal control system, transparency, and accessibility had values

below 0.05. It implies that all these variables have a positive effect on the Accountability of the Use of Village Funds.

Discussion

Commitment of Village Apparatus and Accountability of Village Fund Management

The results of the hypothesis test showed that the commitment of village apparatus has no effect on the accountability of village fund management ($0,559 > 0,05$) or H1 is rejected. The result is in line with Sari and Kadek Dewi Padnyawati (2021) and Hendratmi, Mulyadi and Widiastuti (2017). Commitment becomes a difficult aspect for village apparatus in Penarukan Sub district. Village apparatus is still need to commit with the goals of government through short and long-term program. The apparatus's commitment does not support accountability for village fund management if there is no proper action to accomplish the organization's aims. The village government requires the organization's trust and support in order to accomplish its objectives. Among them, the village government recognizes the apparatus for their accomplishments. The village apparatus is typically only concerned with complying with regulations and is responsible for its formal activities in order to

meet its obligations to the central government (Sari and Kadek Dewi Padnyawati, 2021). This result is not consistent with Mada et al. (2017), and Zeyn (2011), which show that commitment has an influence on the accountability of village fund management. High commitment affects the performance of local government and it becomes a psychological tool to run the organization in achieving the desired goals or objectives. Good organizational commitment can drive the success of public accountability (Zeyn, 2011).

Competence and Accountability

The results of the hypothesis test showed that the commitment of village apparatus has no effect on the accountability of village fund management ($0.055 > 0.05$) or H2 is rejected. The results of the study are in line with Sari and Padnyawati (2021), and Sweetenia et al., (2019). The competent level of village apparatus in Penarukan Subdistrict does not have an impact on the accountability of village fund management. These results do not correspond to the agency's theory that information asymmetry can occur in agent and principal relationships. The competence of the village apparatus that is lacking in dissection cannot help to minimize mistakes in the management of village funds (Sari & Padnyawati, 2021).

The village apparatus's lack of competence can be attributed to a variety of causes, including a lack of ability to use technology, a lack of information about village fund management, and a lack of technical understanding of village fund budgeting. Due to the village apparatus's lack of understanding of the accounting cycle, the regulation and reporting of the village's financial budget are inefficient. The reason for inadequate performance is that the village apparatus has not received supported training.

The lack of competence is a weakness in realizing accountability of village fund management (Walyati and Farida, 2020). In the implementation of village fund management in addition to requiring technical competence, understanding of the rules and implementation of village fund management is also crucial. Village officials must have the knowledge, understanding, and ability to determine the types of activities for the allocation of funds in accordance with the rules to contribute to the development of the community and the realization of good accountability.

However, the results of this study are inconsistent with Puspa and Prasetyo (2020),

and Wahyuni et al. (2018), which showed that the competence of village apparatus affects the accountability of village fund management. Competencies are used as the basis of each entity in selecting people, managing performance, carrying out training and development as well as determining compensation. People with high competencies are also expected to have good performance to be able to improve their competence in improving organizational performance (Wahyuni et al., 2018).

Internal Control System and Accountability

The results of the hypothesis test showed that internal control system has a positive effect on the accountability of village fund management ($0.009 < 0.05$) or H3 is accepted. Village apparatus in Penarukan Subdistrict indicated that the improvement of internal control system will have a good impact on the accountability of village fund management. The results of this study are in line with Wahyuni et al. (2018), that the internal control system aims to comply with regulations and laws, ensure the reliability of financial statements and financial data, facilitate the efficiency of government operations.

This research is also consistent with Rosyidi (2018), and Temalagi and Fanny Monica Anakotta (2021). The better the internal control system, the better the accountability of village fund management. The control of the government, the village's financial management activities will be supervised and can minimize fraud in the management of village funds (Temalagi and Anakotta, 2021).

The results of this study are inconsistent with Pahlawan et al. (2020), and Mutmainah and Pramuka (2017), which found that the internal control system had no effect on the accountability of village fund management. This can be because the internal control team of the village government and the community do not have enough knowledge about the financial statements so that the control of incoming and outgoing funds is carried out simply.

Transparency and Accountability

The results of the hypothesis test showed that transparency has a positive effect on the accountability of village fund management ($0.012 < 0.05$) or H4 is accepted. Village apparatus in Sub district Penarukan opined that increased transparency will have a good impact on accountability in village fund management.

The results of this study are in line with Garung and Ga (2020), that transparency is one of the main elements in good management. If the village apparatus is open to information provided to the community, it will improve the good relationship between the community and the village apparatus in the management of village funds properly. According to Rosyidi (2018), the higher the level of transparency, the better the village government will manage the allocation of village funds.

Accessibility and Accountability

The results of the hypothesis test showed that accessibility has a positive effect on the accountability of village fund management ($0.004 < 0.05$) or H5 is accepted. Village apparatus states that increased accessibility has a good impact on the accountability of village fund management. The ease of access to information media on the management of village funds is a form of fulfillment of public rights supported by the disclosure of information provided by the village government. This facility provides good precepts and eliminates public suspicions regarding the accountability of village fund management (Shafira and Utami, 2021).

The results of the study are in line with Musdalifah (2020), that the higher the perception of users of village fund management reports on access to know or obtain reports easily and the better accessibility, the better the accountability of management and village.

5. CONCLUSION, IMPLICATION, SUGGESTION AND LIMITATION

The results show that the competence and commitment of village officials had no effect on the accountability of village fund management. Meanwhile, the variables of internal control system, transparency, and accessibility have an influence on the accountability of village fund management. It also provides the view that village officials in Petarukan Subdistrict are confident that efforts to make transparency and ease of access to information on village fund management will help improve their accountability. Despite the weaknesses in terms of competence and commitment.

Limitations in this study include There is no direct assistance by researchers when respondents fill out questionnaires due to pandemics so researchers reduce direct interaction with all respondents.

The independent variables studied are only the commitment of village apparatus, the competence of village apparatus, internal control system, transparency, and accessibility.

Based on the limitations of this study, the suggestions are needed for the next researcher: Assistance in filling out questionnaires by respondents although they must implement strict and appropriate health protocols. Next research further expand the research with other variables related to the accountability of village fund management such as limited information, decision making authority, compliance with regulations.

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Appendix 1
Variables Operationalization

Constructs	Dimensions	Indicators	Scale
Commitment of Village Apparatus (X1) Porter et al., (1974), Mada, Kalangi and Gamaliel (2017)	Affective	Confidence in the objectives of the organization The feeling of having an organization	Interval
	Sustainability	Losses when leaving the organization Employees need organization	
	Normative	Loyalty in the organization Obligations to be given in the organization	
Competency of Village Apparatus (X2) (Puspa and Prase-tyo, 2020)	Knowledge	Knowledge or insight Ability to improve knowledge Knowledge related to technology	Interval
	Skill	Ability to solve problems at hand Specialized skills in work Ability to cooperate	
	Attitude	Courtesy and hospitality Initiatives on work Personal image of a person	
Internal Control System (X3) (Sweetenia et al., 2019)	Control Environment	Village Head Policy The Role of BPD Organizational structure	Interval
	Control Activities	Understanding of village fund management Control of the financial system Smooth working relationships with other agencies	
	Information and Communication	Consistency Clarity Efficient and effective	
	Risk Assessment	Changes in the activity environment New information system Changes in procedures and regulations	
	Internal control monitoring	Evaluation of activities Internal audit function	
Transparency (X4) (Rosyidi, 2018)	Openness	Honesty in reporting Reporting duties and responsibilities Budget information system Community engagement	Interval
	Clarity	Clear financial reporting Timely reporting of work results Performance support reporting	
Financial Report Accessibility (X5) (Fauziyah and Nur Handayani 2017)	Availability of Information	Adequacy of information Duties and responsibilities Efforts to provide accountability reports	Interval
	Accessible	Openness in the mass media Ability to provide access to the community Cooperation relationships between institutions Available access	
Village Fund Management Accountability (Y) (Kristini, Luhsasi and Ismanto, 2020)	Planning Stage	Village institutions Society Duties and responsibilities of the village secretary	Interval

Source: Data Processing