

**THE EFFECT OF VILLAGE APPARATUS COMPETENCE, INTERNAL CONTROL SYSTEM, AND ORGANIZATIONAL COMMITMENTS ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY  
(Case Research in Banyudono District)**

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**Abstract :** The research purposes were 1) determined the effect of the competence of village government officials on the accountability of village fund management in Banyudono District; 2) determined the effect of the Internal Control System on the accountability of village fund management in Banyudono District; and 3) determined the effect of organizational commitment on the accountability of village fund management in Banyudono District. The research type is quantitative research. The research population is employees who work in 15 village offices in the Banyudono district. The research sample was 75 people with purposive sampling technique. The dependent variable is the accountability of village fund management. The independent variables are the competence of village government officials, internal control systems, and organizational commitment. The data analysis method used Multiple Linear Regression using SPSS test equipment. The research results can be concluded that 1) the competence of village government apparatus has a positive and significant effect on the accountability of village fund management. 2) The internal control system has no significant effect on the accountability of village fund management. 3) Organizational commitment has a positive and significant effect on the accountability of village fund management. 4) Competence of Village Government Apparatus, Internal Control System, and Organizational Commitment are able to determine the accountability of village fund management by 61.0%, the remaining 39.0% is explained by other factors not explained in the regression model.

**Keywords:** *Competence of Village Government Apparatus, Internal Control System, Organizational Commitment, Accountability of Village Fund Management*

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## **1. Introduction**

Government Regulation of the Republic of Indonesia No. 72 of 2005 concerning Villages states that the village is a community unit that has territorial boundaries and the authority to regulate the interests of the community based on their origins and customs which are recognized by the Indonesian government. A village has an organizing element, namely the village government consisting of the Village Head and other village officials. One of the tasks of the village apparatus is to manage village funds distributed by the central government to the village government for village development with the principles of good, transparent

and accountable management. Accountability in managing village funds is an important focus for village officials because this shows responsibility and success in managing village funds.

Good accountability is indicated by the existence of an accounting system that can provide reliable, accurate, accountable, and timely information. Accountability is a process carried out to account for the management of village resources or funds obtained from the central government as well as the implementation of policies entrusted to the village apparatus in achieving the goals that have been set periodically (Lestari *et al.* , 2019).

Accountability in the management of village funds there are several factors that can affect the level of success. The first factor is the competence of the village government apparatus. Apparatus competence is the ability and characteristics possessed by a village apparatus in the form of knowledge, skills, and behavioral attitudes needed in carrying out their duties, so that the apparatus can carry out their duties professionally, effectively and efficiently (Sedarmayanti, 2014). This is in line with Medianti's research (2018) which defines apparatus competence as an apparatus that has the qualities indispensable in carrying out the duties of village government. This is also in line with Agustiningsih's research (2020) which states that good and quality apparatus competence will facilitate the management of village funds and the achievement of government goals. However, this is different from the research conducted by Perdana (2018) and Widyatama (2017) which states that the competence of the apparatus does not have a positive effect on the accountability of village fund management.

The second factor related to the accountability of village fund management is the internal control system. The Internal Control System (SPI) based on PP No. 60 of 2008 concerning SPIP is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals. In line with research conducted by Widyatama (2017), and Rosyidi (2018), it is stated that the internal control system has a positive effect on the accountability of village fund management. This is also in line with Taufeni's research (2019) which states that the internal control system can prevent fraud that will occur in the government and help the realization of good governance.

The third factor is the influence of organizational commitment. Robbins and Judge (2015) state that organizational commitment is a condition in which an employee favors a particular organization and its goals and desires to maintain membership in that organization. Research by Medianti (2018) and Safrizal (2018) states that organizational commitment affects the level of accuracy of the work it has and the higher the organizational commitment, the more accountable the management of village funds. Meanwhile, Perdana (2018) stated that organizational commitment has no effect on the accountability of village fund management.

The results of previous studies still show that there is *research gap* in research on the effect of village government apparatus competence, organizational commitment, and internal control system (SPI) on village fund management accountability. *Research gap* that is the occurrence of inconsistencies between the researches formulated with the results of previous studies. So this motivates researchers to bring up the topic again in a research. This research was conducted with the aim of knowing the effect of the competence of village government apparatus, internal control systems, and organizational commitment on the accountability of village fund management in Banyudono District.

Based on the description above, the hypotheses in this research are:

- H<sub>1</sub>: Competence of village government apparatus, internal control system, and organizational commitment together have a significant effect on accountability for village fund management in Banyudono District
- H<sub>2</sub>: The competence of village government officials has a significant effect on the accountability of village fund management in Banyudono District
- H<sub>3</sub>: The Internal Control System has a significant effect on the accountability of village fund management in Banyudono District
- H<sub>4</sub>: Organizational commitment has a significant effect on the accountability of village fund management in Banyudono District.

## **2. Research methods**

The population in this research were employees who worked in 15 village offices in the Banyudono district. The sample is a selection of the entire subject under research and is considered representative of the entire population (Sugiyono, 2016). The sampling technique in this research is *purposive sampling technique*. Determination of respondent criteria is because the parties involved are directly related to financial management in each village, including the Village Head, Village Secretary, Head of Financial Affairs, Head of Planning Affairs, and Head of General Affairs. The number of each village is 5 samples so that the total sample is 75 people. Data collection techniques include a closed questionnaire with a *Likert scale* with 5 alternative answers from strongly agree to strongly disagree.

The research variables include the dependent variable, namely the accountability of village fund management where the indicators adopted from the research of Mada, *et al.*, (2017) include: 1) Honesty and information disclosure. 2) Compliance in reporting. 3) Procedural conformity. 4) Adequacy of information, and 5) Accuracy of report submission.

The independent variables include the competence of village government apparatus with indicators adopted from Sedarmayanti's theory (2014) including: 1) Knowledge, 2) Skills, and 3) *Attitude*. Variable internal control system with indicators adopted from PP no. 60 of 2008 covers: 1) Control environment, 2) Risk assessment, 3) Control activities, 4) Information and communication, and 5) Monitoring. Variables of organizational commitment with indicators adopted from research by Mada, *et al.*, (2017) include: 1) affective, 2) sustainability, and 3) normative.

Data analysis methods include instrument testing, classical assumption test and hypothesis testing. Instrument testing includes validity and reliability tests. The results of the validity and reliability test showed that all of the statement items in the questionnaire were declared valid and reliable so that they could be used as a means of collecting research data. This test is used as a requirement for regression testing including normality, multicollinearity, heteroscedasticity and autocorrelation tests. Hypothesis testing includes multiple linear regression analysis, model feasibility test (F test), partial test (t test), and coefficient of determination test ( $R^2$ ).

## **3. Results and Discussion**

### **3.1. Research result**

#### **a. Characteristics of Respondents**

The following will describe the characteristics of the respondents in this research which include gender, age, education, and years of service in table 3.1

Table 3.1 Characteristics of Respondents

Characteristics of Respondents	Frequency (n = 75)	Percentage (100%)
Gender		
Man	49	65.33%
Woman	26	34.67%
Age		
< 25 Years	3	4.00%
25-35 Years	10	13.33%
36-45 Years	32	42.67%
46-55 Years	23	30.67%
> 55 Years	7	9.33%
Education		
JUNIOR HIGH SCHOOL	0	0.00%
SENIOR HIGH SCHOOL	33	44.00%
Diploma (D3)	24	32.00%
Bachelor degree (S1)	17	22.67%
Masters (S2)	1	1.33%
Working Time		
< 5 years	8	10.67%
5-10 years	48	64.00%
> 10 years	19	25.33%

Source: Primary data processed, 2022

Table 3.1 can be explained that the majority of respondents are male (65.33%), aged 36-45 years (42.67%), have high school education (44%) and have worked for 5-10 years (64%).

## b. Classic assumption test

### 1) Normality test

Table 4.3 Normality Test Results

	Unstandardized Residual
N	75
Kolmogorov-Smirnov Z	0.831
asympt. Sig. (2-tailed)	0.495

Source: Processed primary data, 2022

The test results give the Kolmogorov-Smirnov Z count value of 0.831 with a significance level of 0.495. The significance level value is greater than 0.05 which means that the residual value does not have a significant difference with the standard value. Thus, it is interpreted that the data is normally distributed or the assumption of normality is met.

### 2) Multicollinearity Test

Table 4.4 Multicollinearity Test Results

Research variable	Collinearity Statistics	
	Tolerance	VIF
Competence	0.661	1,512
SPI	0.670	1,492

Organizational Commitment	0.928	1.078
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Source: Processed primary data, 2022

From the results of the multicollinearity test above, it can be seen that the tolerance value of each independent variable is  $> 0.1$  and the VIF value of each independent variable is less than 10. Therefore, it can be concluded that there is no multicollinearity between independent variables in the regression model.

### 3) Heteroscedasticity Test

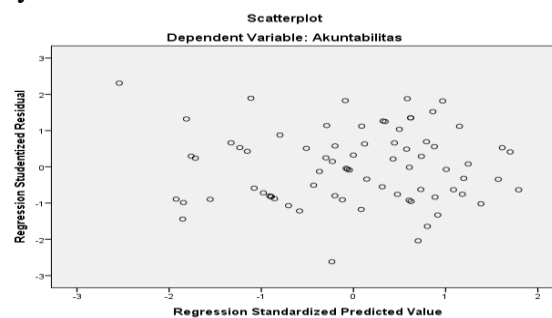


Figure 4.1 *Scatterplot Graph of Heteroscedasticity Testing*

Source: Processed primary data, 2022

Based on the results of the heteroscedasticity test above, it can be seen that the points spread randomly or do not form a certain pattern. The points also spread above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity problem.

### 4) Autocorrelation Test

Table 4.5 Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.791 <sup>a</sup>	0.625	0.610	2,225	1,824

Source: Processed primary data, 2022

Based on the results of the analysis, the value of Durbin Watson is 1.824. The number of samples is 75, and the variables used are 4 variables, so the lower limit value (DL) is 1.5151 and the upper limit value (DU) is 1.7390. Based on this, it can be seen that the Durbin Watson statistical value of 1.824 is still greater than 1.7390 or  $(DU) < (DW) < (4-DL)$  which is  $1.7390 < 1.824 < 2.4849$ . Thus, it can be stated that there is no autocorrelation in the regression model.

## c. Hypothesis testing

### 1) Multiple Linear Regression Analysis

Table 4.6 Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	6,462	1,660	
1 Competence	0.494	0.082	0.540
SPI	0.076	0.049	0.136
Organizational Commitment	0.236	0.052	0.343

Source: Processed primary data, 2022

From the results of the analysis, the regression equation can be arranged:

$$Y = 6.462 + 0.494X_1 + 0.076X_2 + 0.236X_3 + e$$

In accordance with the obtained regression equation, the regression model can be interpreted as follows:

a) Constant value = 6.462.

The constant value of 6.462 indicates that the accountability of village fund management will be constant at 6.462 if it is not influenced by the competence of the village government apparatus, internal recognition system and organizational commitment.

b) Coefficient value  $b_1 = 0.494$

The Competence of the Village Government Apparatus affects the Accountability of Village Fund Management by 0.494, meaning that if the Competence of the Village Government Apparatus has increased by 0.494, the Accountability of Village Fund Management will increase linearly by 0.494. Conversely, if the Competence of the Village Government Apparatus decreases, the Accountability of Village Fund Management will also decrease, assuming the Internal Control System and Organizational Commitment are constant.

c) Coefficient value  $b_2 = 0.076$

The Internal Control System affects Village Fund Management Accountability by 0.076, meaning that if the Internal Control System increases by 0.076, the Village Fund Management Accountability increases linearly by 0.076. On the other hand, if the Internal Control System decreases, the Accountability of Village Fund Management will also decrease, assuming that Village Government Apparatus Competence and Organizational Commitment are constant.

d) Coefficient value  $b_3 = 0.236$

Organizational Commitment affects Village Fund Management Accountability by 0.236, meaning that, if Organizational Commitment increases by 0.236, Village Fund Management Accountability increases linearly by 0.236. Conversely, if the Organizational Commitment decreases, the Accountability of Village Fund Management will also decrease, assuming the Competence of the Village Government Apparatus and the Internal Control System are constant.

## 2) Model Feasibility Test (F Test)

Table 4.7 F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	586,878	3	195,626	39,521	0.000
Residual	351,442	71	4,950		
Total	938,320	74			

Source: Processed primary data, 2022

Based on the simultaneous regression analysis test shown in Table 4.7 that  $F_{\text{count}} = 39.521$  and  $F_{\text{table}} = 2.73$  and a significance value of 0.000 so  $F_{\text{count}}$  is greater than  $F_{\text{table}}$ , the competence of village government officials, internal control systems, and organizational commitment together the same (simultaneously) has a real influence



on the accountability of village fund management. This means that Hypothesis 1 can be accepted or supported by facts.

3) Coefficient of Determination Test ( $R^2$ )

Table 4.8 Coefficient of Determination Test Results ( $R^2$ )

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.791	0.625	0.610	2,225

Source: Processed primary data, 2022

Based on table 4.8, it is known that the coefficient value of  $R^2$  is calculated, which is 0.610 (61.0%). This value indicates the effectiveness of the regression obtained in explaining the variation of the independent variable to the dependent variable. These results can be concluded that the ability of the independent variables consisting of the Competence of the Village Government Apparatus, Internal Control System, and Organizational Commitment to determine the accountability of village fund management is 61.0%, the remaining 39.0% is explained by other factors not described in regression models.

4) Partial Regression Test (t Test)

Table 4.9 t test results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,462	1,660		3,892	0.000
Competence	0.494	0.082	0.540	6,049	0.000
1 SPI	0.076	0.049	0.136	1.534	0.129
Organizational Commitment	0.236	0.052	0.343	4,554	0.000

Source: Processed primary data, 2022

Based on table 4.9, it is known that the competence of the village government apparatus is obtained  $t_{\text{count}} > t_{\text{table}}$  ( $6.049 > 1.6666$ ) and sig ( $0.000 < 0.05$ ), so that  $H_0$  is rejected and  $H_a$  is accepted, the competency of the village government apparatus has a positive and significant effect on management accountability of village funds, meaning that the second hypothesis proposed in this research can be accepted or supported by facts. This shows that the higher the competence of village government officials, the accountability of village fund management will increase. Internal Control System obtained  $t_{\text{count}} < t_{\text{table}}$  ( $1.0534 < 1.6666$ ) and sig ( $0.129 > 0.05$ ), so  $H_0$  is accepted and  $H_a$  is rejected, the Internal Control System has no significant effect on village fund management accountability, meaning the third hypothesis submitted in this research is not accepted or not supported by facts. Organizational Commitment is obtained  $t_{\text{count}} > t_{\text{table}}$  ( $4.554 > 1.6666$ ) and sig ( $0.000 < 0.05$ ), so that  $H_0$  is rejected and  $H_a$  is accepted, Organizational Commitment has a positive and significant influence on village fund management accountability, meaning the fourth hypothesis proposed in this research can be accepted or supported by facts.

### **3.2. Discussion**

#### **a. The Effect of Competence of Village Government Apparatus on Accountability of Village Fund Management in Banyudono District**

Based on the results of the data analysis on the competence of the village government apparatus, it was obtained that  $t_{\text{count}} 6.049 > t_{\text{table}} 1.6666$  and  $\text{sig } 0.000 < 0.05$ , meaning that the competency of village government officials has a positive and significant influence on the accountability of village fund management. The results of this research are supported by Pahlawan, Wijayanti, and Suhendro (2020) and Sarah, Taufik, and Safitri (2020) who state that the competence of village government apparatus affects the accountability of village fund management. In addition, it is also in accordance with the research of Afifi et al (2021) which states that the competence of village employees affects the management of village funds. The results of this research contradict Perdana's research (2018) which states that the competence of village government officials has no effect on the management of village funds.

Regarding the management of village funds, a village apparatus must have good abilities in order to be able to manage and account for the village funds because competent village officials in managing village finances can increase the accountability of the village fund management, and vice versa (Umaira and Adnan, 2019). Villages in managing their capabilities and potential to carry out their rights, authorities and obligations are required to be accountable and transparent. Increasing the amount of village funds provided by the government certainly requires the competence of good village government officials so that there will be no potential for fraud. Therefore, the role of government apparatus competence is needed to assist village heads in managing village funds (Aulia, 2018).

#### **b. Effect of Internal Control System on Accountability of Village Fund Management in Banyudono District**

The results of data analysis showed that in the Internal Control System ( $X_2$ )  $t_{\text{count}} < t_{\text{table}}$  ( $1.0534 < 1.6666$ ) and  $\text{sig } (0.129 > 0.05)$ , meaning that the Internal Control System had no significant effect on village fund management accountability. The results of this research are supported by Mutmainah and Pramuka (2017) who state that the internal control system does not affect the accountability of village fund management. In addition, this research differs from the results of research by Wahyuni and Afroh (2021) which state that the internal control system has an effect on the management of village funds.

The government's internal control system does not significantly affect the management of village funds, this tends to happen because the internal control team from village officials and the community do not yet have sufficient knowledge about financial reports so that control over incoming and outgoing funds is still carried out in a simple manner. However, if there is a good commitment and responsibility for the internal control of village funds, the accountability of village fund management will improve (Mutmainah and Pramuka, 2017).

#### **c. The Effect of Organizational Commitment on Village Fund Management Accountability in Banyudono District**

The results of data analysis, it was found that Organizational Commitment ( $X_3$ )  $t_{\text{count}} > t_{\text{table}}$  ( $4.554 > 1.6666$ ) and  $\text{sig } (0.000 < 0.05)$ , meaning that Organizational Commitment has a positive and significant influence on village fund management accountability. The results of this research are in line with Zulkifli, Sandrayati, and Ariani (2021); and Sarah,



Taufik, and Safitri (2020) who state that organizational commitment affect the accountability of village fund management. Medianti (2018) and Safrizal (2018) state that organizational commitment affects the accuracy of the work it has and the higher the organizational commitment, the more accountable the management of village funds. In addition, the results of this research contradict the results of Perdana's research (2018) which states that organizational commitment has no effect on the management of village funds.

The existence of organizational commitment can support the management of village funds so that programs can be carried out properly. The success of an accountable management of village funds is a manifestation of the commitment of the village apparatus in the implementation of village financial management, especially village funds. High organizational commitment affects the performance of the village government, so that it will encourage the successful management of accountable village funds (Sarah, Taufik, and Safitri, 2020). Apparatus that have a high organizational commitment will be responsible for all activities carried out in the organization to realize better services to the public; this is in line with the theory of stewardship where the village fund management apparatus must have a high commitment to the organization to fulfill its obligations in providing services to the community (Prime, 2018).

#### **4. Conclusions and recommendations**

##### **4.1. Conclusion**

Based on the results of the research that has been done, it can be concluded:

1. The competence of the village government apparatus has a positive and significant effect on the accountability of village fund management.
2. The internal control system has no significant effect on the accountability of village fund management.
3. Organizational commitment has a positive and significant effect on the accountability of village fund management.
4. Competence of the Village Government Apparatus, Internal Control System, and Organizational Commitment were able to determine the accountability of village fund management by 61.0%, the remaining 39.0% was explained by other factors not explained in the regression model.

##### **4.2. Suggestion**

The village government should be able to improve the competence of the village government apparatus so that the management of village funds can be carried out in a transparent, effective, efficient and accountable manner. In addition, the village government should develop an Internal Control System so that the level of discipline of the village government apparatus in preparing village fund financial reports can run as it should. For further researchers, it is hoped that they can add other variables that affect the accountability of village fund management and increase the number of population and samples considering the results of this research are still diverse so that the results of subsequent studies are more accountable.

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