



## The Impact of Competence and Internal Control Systems on the Accountability of Village Fund Management

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### ABSTRACT

According to Law Number 6 of 2014, the Village Fund is a fund that comes from the state revenue and spending budget and is designated for villages. It is used to finance the implementation of governmental operations, development, community empowerment, and implementation. Accountability for money management is a type of community accountability for village government. The goal of this study was to investigate and analyze the effects of organizational commitment, internal control systems, apparatus competency, and community involvement on the accountability of village budget administration in Sirimau District, Ambon City. By providing respondents with questionnaires, this study collects primary data. The study's participants were 77 respondents from 14 villages in Sirimau District, Ambon City, who were village administrators and community members involved in administering village finances. In this work, multiple linear regression analysis was employed as the data analysis tool together with saturated sampling, also known as census sampling, using the SPSS 23 software.

The study's findings demonstrate the influence of organizational commitment, internal control mechanisms, apparatus competency, and community involvement on the responsibility of managing village funds.

**Keywords:** Apparatus Competence, Internal Control System, Organizational Commitment

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### INTRODUCTION

Villages must be accountable and transparent in how they manage their capacity and potential to carry out their rights, responsibilities, and obligations. It is clear that effective administration is necessary to increase the amount of village money granted by the government while preventing fraud. In order to help the village chief manage the hamlet's finances, the apparatus is required (Aulia, Putri, 2018). Accountability is defined as being responsible for the management of resources and the implementation of policies entrusted to the reporting organization in accomplishing the goals set periodically, according to Government Regulation No. 71 of 2010 about Government Accounting Standards (SAP). Accountability is the duty of the party holding the trust (agent) to present, report, and disclose



to the party giving the trust (principal), who has the right and authority to request this accountability, all activities and activities that are his responsibility (Mardiasmo, 2009:20). The competency of village authorities, community involvement, technology used, internal control mechanisms, community involvement, organizational commitment, and other factors all have an impact on the accountability of managing village funds.

Village authorities are frequently accused of corruption, according to Indonesian Corruption Watch (ICW), and they need to be properly watched. Following their discovery of the widespread corruption instances involving authorities from village officials, ICW researchers conveyed this. According to ICW data, there were 676 defendants in corruption proceedings involving village authorities from 2015 to 2020. According to this data, village authorities are the third major source of widespread corruption after the State Civil Apparatus (ASN) and the private sector. Total state losses as a result of village leaders' corruption came to IDR 111 billion. This number places state losses in 2020 in second place, behind corrupt activities by political clusters, including lawmakers and regional leaders, which resulted in IDR 115 billion in losses. State losses of up to IDR 32.3 billion have been reported as a result of village budget corruption. ICW's surveillance revealed seven types of corruption that were typically practiced by the village government, including extortion, budget abuse, authority abuse, mark-ups, bogus reports, budget cuts, and bribes.

Such circumstances also need to be taken into account in the Ambon City region. According to the online news source Radar Kudus, Ambon City had a large increase in the amount of village funding it received from the central government in 2020, totaling Rp. 430 billion as opposed to Rp. 417 billion the year before. According to the findings of an interview with the head of the Ambon City Community and Village Empowerment Service (Dispermasdes), Drs. Sudiyono MM through the head of village development Kasdjono explained that the nominal amount of Village Funds disbursed to each village was mostly over IDR 1 billion. It was planned that the highest DD recipients would be in Prawoto Village, Sirimau District, with an amount of IDR 2.5 billion, and the least would be in Kebonsawa In 2020, a different distribution mechanism will be used.

40% for the second stage and 40% for the third stage. The first phase will be allocated 40%, the second phase 40%, and the third phase 20% consistently under the 2020 system.

A philosophy known as stewardship is one that is predicated on ideas about human nature. In general, people are trustworthy, responsible, and honest in their actions (Lamo, 2015). According to the stewardship perspective, people must coexist in communities and collaborate as a species (Puspa & Prasetyo, 2020). According to this idea, the relationship between governmental entities and the desired outcome—the welfare of society—is mutual. The general public has confidence in government agencies to carry out their responsibilities and activities in accordance with the laws now in effect. By streamlining work inside the organization, accountability reports that have been completed during the period that has been accurately defined in compliance with applicable requirements may be made. This will

result in a strong financial information report.

Theoretically, because quality financial reports cannot be produced without the engagement of human resources, human resource issues may have an impact on village fund management responsibility (Ferina, 2014). This is also consistent with stewardship theory, according to which officers who perform services have a duty to do so as a kind of accountability, enabling them to deliver quality service when they make decisions that are in line with their particular responsibilities. This is also corroborated by the findings of earlier study, which show that village officials' competency has a big impact on how effectively villages handle their funds (Puspa. Prasetyo. 2020; Mada. 2017).

H1: The accountability of managing village money is positively impacted by the skill of village administrators.

H2: The internal control system contributes to the accountability of village fund management.

Accountability relies heavily on organizational commitment (Mada et al. 2017). In order to realize good service and make it better than before, good apparatus will also have good organizational commitment and be accountable for all actions taken. This is also consistent with the stewardship idea, according to which the village fund management system needs to be highly committed to the organization in order to fulfill its duties to the community. Organizational commitment influences the degree of accuracy and productivity of work performed. An apparatus's precision and speed will allow it to have an impact on the principal's accountability report to the community (Mada, et al., 2017). The reasoning above is reinforced by research findings that organizational commitment has a favorable and significant impact on the responsibility of managing village money (Rismawati, Fitria. 2020). An effective task must be supported by an effective organizational strategy.

H3: Organizational commitment influences how accountable a village's financial management is village

## **RESEARCH TECHNIQUES**

The participants in this study were 14 villages in Ambon City's Sirimau District. The Saturated Sampling method or Census Sampling was used for the study's sampling. The Census Sampling method, according to Sugiyono (2013), is a sampling methodology where all members of the population are used as samples. The following requirements had to be met in order to qualify as respondents or samples for this study:

- (1) work at the Sirimau District Village Office;
- (2) have a minimum tenure of 6 months; and
- (3) possess a junior high school diploma or its equivalent as a minimum education.
- (4) Members of the local community who are informed about the administration of village money. Five
- (5) respondents, including the village head, the village secretary, the village treasurer (also the village head), and two community representatives who are knowledgeable about village fund management, such as local community leaders or the Village Representative Body (BPD), were chosen from the criteria of the respondents in this study. According to these



standards, there are 77 responders in the samples. In this study, quantitative data was used, and questionnaire distribution was the primary method of data collecting. Multiple linear regression was employed as the analysis method in this study with the use of SPSS software. To determine the association between regression variables with one dependent variable and two or more independent variables, multiple linear regression analysis is used.

**THE FINDINGS AND DISCUSSION**

**Normality Test**

**Table 1 Normality Test Results  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized residual	
N			77
Normal Parameters <sup>a,b</sup>	Mean	,0000000	
	std. Deviation	1,39124450	
Most Extreme Differences	absolute		.072
	Positive		.072
	Negative		-.044
Kolmogorov-Smirnov Z			,643
asymp. Sig. (2-tailed)			,773

- a. The distribution of the test is normal.
- b. Determined by data.

A regression in the model, confounding factors, or residual variables with a normal distribution are all tested using the normality test (Ghozali, 2018: 141). The Kolmogorov-Smirnov test determines whether data are regularly distributed if it returns a significance value of more than 0.05. The results of the normalcy test based on table 1 display the Asymp value. 2-tailed significance of 0.773 > 0.05. The residual data are therefore presumed to be regularly distributed.

**Test For Multicollinearity**

To determine whether the regression model identified a correlation between independent (independent) variables, the multicollinearity test is employed (Ghozali, 2018: 107). If the tolerance value is greater than 0.10 and the Variance Inflation Factor (VIF) is less than 10, the multicollinearity test is positive, indicating that there is no link between the independent variables.

**Table 2 Multicollinearity Test Results****Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized coefficients	Q	Sig.	Collinearity Statistics	
	B	std. Error	Betas			Tolerance	VIF
1 (Constant)	1,521	3,010		,505	,615		
Competence Village Officials	,209	,074	,268	2,813	,006	,644	1,552
System Control Internals	,192	,077	,223	2,408	,018	,684	1,462
Commitment Oorganization	,265	,079	,287	3,358	,001	,772	1,247
Participation Masyarakat	,223	,084	,240	2,663	,009	,719	1,390

a. Dependent Variable: Village Fund Management Accountability

Based on Table 2, the results of the multicollinearity test indicate a tolerance value of greater than 0.10 and a VIF value of less than 10. It can be said that the regression model's independent variables don't exhibit multicollinearity.

**Test For Heteroscedasticity**

The heteroscedasticity test is used to determine whether there is a variance inequality between different residual observations in the regression model. (2006) (Ghozali, 105). If the significant value is more than 0.05, the test can be said to be free from heteroscedasticity.

**Table 3 Heteroscedasticity Test Results****Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized coefficients	t	Sig.	Collinearity Statistics	
	B	std. Error	Betas			Tolerance	VIF
1 (Constant)	-.435	1,933		-.225	,823		
Competence Village Officials	.044	.048	,132	,932	,354	,644	1,552
Svstem Control Internals	-.043	.051	-,115	-,838	,404	,684	1,462
Commitment Oorganization	.042	.051	,105	,830	,409	,772	1,247
Participation Masyarakat	,002	.054	,006	.041	,967	,719	1,390

a. Dependent Variable: Glejser

Table 3 above shows that each independent variable's sig value is more than 0.050. In light of this, it may be said that the regression model is sound because it does not exhibit heteroscedasticity.



**Analysis Of Multiple Linear Regression**

To examine the impact of numerous independent variables on a dependent variable, a multiple linear regression analysis is utilized (Ghozali, 2018:95). The following table displays the outcomes of the multiple linear analysis:

**Table 4 test results of multiple linear regression analysis**

		Coefficients <sup>a</sup>					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized coefficients	t	Sig.	tolerance	VIF
		B	std. Error	Betas				
1	(Constant)	1,521	3,010		,505	,615		
	Competence Village Officials	,209	,074	,268	2,813	,006	,644	1,552
	System Control Internals	,192	,077	,223	2,408	,018	,684	1,462
	Commitment Oorganization	,265	,079	,287	3,358	,001	,772	1,247
	Participation Masyarakat	,223	,084	,240	2,663	,009	,719	1,390

a. Dependent Variable: Village Fund Management Accountability

Table 4 shows that the equation for multiple linear regression is:

**Test F**

$$Y = 1.521 + 0.290X1 + 0.192X2 + 0.265X3 + 0.223X4$$

Following explanations are derived from these equations:

1. The constant (a) = 1.521 indicates a value where the accountability variable (Y) for managing village funds is equal to 1.521 if the value of the independent variable is zero (0).
2. The apparatus competency variable (X1) has a favorable impact on village fund management accountability (Y), as indicated by the coefficient X1(b1) = 0.290. This implies that as the capacity of the village machinery increases, so will the responsibility for managing local funds.
3. The internal control system variable (X2) has a favorable impact on village fund management responsibility (Y), as shown by the coefficient X2(b2) = 0.192. This implies that increased accountability for managing village funds will result from enhanced internal control systems.
4. The organizational commitment variable (X3) has a positive impact on village fund management responsibility (Y), as indicated by the coefficient X3(b3) = 0.265. This implies that as organizational engagement grows, so will the responsibility for managing community funds.
5. The community engagement variable (X4) has a positive impact on the village fund management responsibility (Y), as shown by the coefficient X4(b4) = 0.223. This implies that greater management responsibility will result from increasing community participation.

**Additionally, Village Funds Will Rise**

The F test is used to determine if the dependent variable and the independent variables are connected or have simultaneous effects (Ghozali, 2018: 98). When using the decision-making criteria for the F test, the hypothesis is accepted if the sig value is less than or equal to 0.05 and rejected if the sig value is more than or equal to 0.05.

**Table 5 F Test Results**

ANOVA <sup>b</sup>					
Model	Sum of	df	Mean Square	F	Sig.
Regression	194.641	4	48,660	23.867	.000 <sup>a</sup>
Residual	152.909	75	2.039		
Total	347.550	79			

- a. Predictors: (Constant), Competence of Village Apparatus, Organizational Commitment, Community Participation, and System Internal Control
- b. Relying Variable: Accountable Village Fund Management

According to Table 7, the F test result count was 23.867, and the sig value was 0.000 (sig value 0.05). It is therefore possible to draw the conclusion that all independent variables (apparatus competence, internal control system, organizational commitment, and community participation) have a favorable and significant impact on village fund management accountability.

**Test of Determination (R2)**

The ability of the model to explain variations in the dependent variable is measured using the coefficient of determination test (R2) (Ghozali, 2018:97). The coefficient of determination has a value between 0 and 1. The independent variable contains all the information required to predict the dependent variables if the value of R2 increases and approaches one.

**Table 6 Determination Test**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	std. Error of the Estimates
1	.748 <sup>a</sup>	.560	.537	1,428

- a. Predictors: (Constant), Community Participation, Commitment

Organization, internal controls, and village apparatus competency b. Dependent Variable: Accountability in Village Fund Management

The test findings for the coefficient of determination reveal an R2 value of 0.537 based on Table 6. In light of this, it can be said that the factors of apparatus competency, internal control mechanisms, organizational commitment, and community involvement have a 53.7% impact on the accountability of managing village money. While additional factors outside the scope of the study have an impact on the remaining 46.3%.



**T Test**

The t test is used to demonstrate how much the variation in the dependent variable can be explained by the influence of a single explanatory/independent variable (Ghozali, 2018:98). If the value of  $t_{count} > t_{table}$  or  $sig > 0.05$ , the independent variable has an impact on the dependent variable, the t test can be used with the decision-making criterion. The value for the  $t_{table}$  is calculated using the formula  $df = nk - 1$ , where  $\alpha = 5\%$ .

**Table 7 t test results**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized coefficients	t	Sig.	Collinearity Statistics	
	B	std. Error	Betas			Tolerance	VIF
1 (Constant)	1,521	3,010		,505	,615		
Competence Village Officials	,209	,074	,268	2,813	,006	,644	1,552
System Control Internals	,192	,077	,223	2,408	,018	,684	1,462
Commitment Oorganization	,265	,079	,287	3,358	,001	,772	1,247
Participation Masyarakat	,223	,084	,240	2,663	,009	,719	1,390

Accountability of village fund management is a dependent variable.

Based on table 7, the statistical t test results show that community involvement, internal control systems, apparatus competence, and organizational commitment have a significant impact on the dependent variable, which is village fund management accountability. By comparing each independent variable's significant value to 0.05, the significance of the effect may be determined. If the significant value is less than 0.05, the independent variable only partially influences the dependent variable in a significant way. Conversely, if the significant value is more than 0.05, the independent variable only partially affects the dependent variable in a meaningful way.

The regression coefficient value for apparatus competency is 0.290, and the significance value is 0.006, or 0.05. These findings suggest that accountability for managing village funds is positively and significantly influenced by the apparatus' competence. The internal control system's significance level is 0.018, which equals 0.05, and the regression coefficient is 0.192. These findings demonstrate how the internal control system significantly and favorably affects the accountability of managing village funds.

Organizational commitment has a significance value of 0.001, which is less than 0.05, and



a regression coefficient of 0.265. This can be used to explain how organizational commitment affects village finance management responsibility in a good and meaningful way. Community involvement has a significance level of 0.009, which is less than 0.05, and a regression coefficient of 0.223. The test results show that community involvement significantly and favorably affects the accountability of managing village funds.

## **DISCUSSION**

### ***Apparatus Competency's Effect on Accountability for Village Fund Management***

Since quality financial reports cannot be produced without the engagement of human resources, human resource issues have the potential to have an impact on village fund management responsibility (Ferina, 2014). Based on educational background, training, and skill set, competency level can be evaluated. The accountability quality of the resulting financial report information would be impacted by the importance of village government human resource competences as village financial managers (Aziiz and Prastiti, 2019). The findings of research done in villages in Jayapura City by (Matani and Hutajulu, 2020) provide evidence for the significance of human resource competency for the development or implementation of village fund management accountability. This research's findings are consistent with those of earlier studies by Widyatama, Novita, and Diares Ambon (2017), Aprilya and Fitria (2000), and Sari and Padnyawati (2000), which also demonstrated that apparatus competence has a positive and significant impact on the accountability of managing village funds.

### ***Internal Control System's Impact on Village Fund Management Accountability***

The internal control system has a favorable impact on the accountability of managing village money, according to the study's second hypothesis. The findings of the tests conducted for this study show that the internal control system, which is partially assessed by the t test, has a favorable and significant impact on the management of village funds in Sirimau District, Ambon City. These findings support H2, the hypothesis that the internal control system improves the accountability of managing village funds.

Sister the definition of the internal control system refers to a procedure that is affected by its own human resources. The operations that are carried out must be under control if village financial management responsibility is to be achieved. The local government's internal control system will be able to strengthen management accountability for village money the better. The findings of this study are consistent with earlier research by Widyatama, Novita, and Diares Ambon (2017), which was successful in demonstrating that the internal control system has a favorable and significant impact on the accountability of managing village funds in Sigi City. The findings of other earlier studies, including those by Wahyuni, Indrawati, and Azhar (2018), Malifu, Guspul, and Hermawan (2019), and Matani and Hutajulu (2020), who also succeeded in demonstrating that the internal control system has a positive and significant influence on the accountability of managing village funds, are also in support of this claim.

The Impact of Organizational Commitment on Village Fund Management Accountability



The final hypothesis put out in this study is that organizational commitment influences village fund management accountability favorably. According to the findings of the tests conducted for this study, organizational commitment, as measured in part by the t test, has a favorable and significant impact on the responsibility of managing village funds in Sirimau District, Ambon City. With these findings, H3, the hypothesis that organizational commitment influences village fund management accountability favorably, is confirmed.

## CONCLUSION

Following discussion and study findings, the following conclusion can be drawn:

1. In Sirimau District, Ambon City, the accountability of managing village money is positively and significantly influenced by apparatus competency.
2. In Sirimau District, Ambon City, the internal control system has a favorable and significant impact on the accountability of managing village money.
3. In Sirimau District, Ambon City, organizational commitment has a favorable and significant impact on the responsibility of managing village money.

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