



Analysis of village apparatus competencies, society participations, the village government organizational commitment, and village financial reporting compliance effects towards village financial management accountability at Amahai District, Central Maluku Regency

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Info Artikel

Article history:

Received April 15th, 2022

Revised April 20th, 2022

Accepted April 25th, 2022

Kata kunci:

Village Apparatus
Competency, Society
Participation, Village
Government Organizational
Commitment,

ABSTRACT

This research purpose is to empirically test the village apparatus competencies, society participations, the village government organizational commitment, and financial reporting compliance towards financial management accountability at Amahai District, Central Maluku Regency. The population of this research is all village financial managements at Amahai District, Central Maluku Regency, which consist of 14 villages. The samples are the Chief, Secretary, Treasurer, and the Head of Public Welfare of the villages. The sampling technique used the purposive sampling method and the analysis modeling used Classical Assumption Test, Validation Tests, Reliability Test, Descriptive Statistic, and hypothesis by using multiple linear regression analysis. In conclusion, the analysis result explains that the variable of village apparatus competencies influenced the villages financial management accountability, and the financial reporting compliance effects positively and significantly towards the villages financial management accountability at Amahai District, Central Maluku Regency.



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INTRODUCTION

Regional autonomy and fiscal decentralization are marked by the enactment of Law No. 22 Year 1999 on "Regional Government" and Law No. 25 Year 1999 concerning Financial Balance between The Central and Regional Government, which refined later in Law No. 23 Year 2014. Regional autonomy is the autonomous region's right, obligation, and authority to organize and manage their region based on regulations and legislation that has been established (Setiawan et al., 2017).

The delegation of authority can be used as the acceleration for village development. Based on this, therefore as the village's existence forms as part of the government, the village is given authority to manage its Village Funds (DD) (Effendy, 2011). The given village funds are not just immediately given away, principles of transparency, accountability, efficiency are heeded the most in the given village funds management and it refers to the intended financial management principle to finance the community empowerment activities and village government programs (Scott, 2015).

The government has allocated a large number of funds for the village governments. One of them is Central Maluku Regency which has 17 districts and 168 villages (Wida et al., 2017). Central Maluku Regency is the regency with the largest reception of Village Funds in Maluku Province with a nominal value of 150 billion Rupiah from 1.1 trillion Rupiah (Teras Maluku.com). The following are the details of Village Funds in Central Maluku District:

Table 1 Central Maluku Regency budget details year 2018-2020

No	Year	Village Funds Budget
1	2016	Rp 112,179,984,000
2	2017	Rp 143,831,216,000
3	2018	Rp 41,241,883,474

No	Year	Village Funds Budget
4	2019	Rp 179,993,709,000
5	2020	Rp 181,868,192,000

Source: www.djpk.depkeu.go.id

Based on the table above, it can be seen that in 2017, 2019, and 2020, the reception of Village funds has increased, however, in 2018 there was a significant decrease in village funds which was previously from Rp143,831,216,- to Rp41,241,883,474. Moreover, the problem that happens in Central Maluku regency is the potential of fraud or corruption occur due to village officials' lack of knowledge in financial management and reporting, this statement is supported by the previous research conducted by Abidin (2015) who stated that one of fraud/corruption cause is the lack of village apparatus knowledge.

Related to the case that occurred in Rutah village, it could be seen that the village chief and the Head of *Saniri* were not accountable in managing their village funds, where there is no transparency aspect between the village chief and *Saniri Negri* members, as well as frauds in determining village funds budget for personal interests (Sujarweni, 2015). The government's obligation to be held accountable for its performance is automatically fulfilled by conveying relevant information related to the results of the programs implemented to representatives of the people as well as community groups. With this phenomenon, the Amahai district will be the object of this research because there are still human resources who still lack of understanding regarding the management and the rampant misappropriation of village funds (Dewi & Gayatri, 2019).

Many kinds of research on Accountability have been carried out before, including research conducted by Baiq Mira Luthfiani, et al. (2020), which analyzed the factors that influence accountability in Central Lombok Regency. The results showed that the village officials' competency and community participation did not affect management and accountability of the village funds, while the *SISKEUDES* apps and the village treasurer's tax compliance had a positive effect on the accountability of the village funds management. Similar research was also conducted by Ni Komang Ayu, Julia Praba Dewi, and Gayatri (2019), which examined the factors that influence the accountability of the Village Funds. As a result, the study showed that commitment, competency, and participation have positive influences on the accountability of Village Funds management. I Gusti Ayu Purnamawati, Ni Ketut Sari Adnyani (2019), examined the roles of commitment, competence, and spirituality in village funds management. According to the phenomena and descriptions from the differences in the result of previous studies which are still inconsistent, in this research, the examination of village apparatus competencies, society participations, the organization commitment, and village financial reporting compliance effects towards the villages financial management accountability in Amahai district, Central Maluku regency, will be analyzed empirically (Kartanegara, 2015).

METHOD

The used research method in this research is descriptive quantitative, where the variables are measured using the Likert scale. The used data collection technique is with the use of a list of statements (questionnaires). The population in this research are all the Village Fund Managers in Amahai District, Central Maluku Regency which consist of 14 villages, namely Amahai Village, Soahuku Village, Rutah Village, Sepa Village, Yainuelo Village, Tamilouw Village, Haruru Village, Sehati Village, Makariki Village, Nua Village Nea, Hatuhenu Village, Banda Baru Village, Yafila Village, and Nuwaletetu Village. The number of samples used in this study amounted to 56 people where the Research Sample used the Purposive Sampling method with the criteria that the village apparatus consists of the village chief, secretary, treasurer, and the head of welfare who have the minimum working period of 2 years and their minimum education level is High School. Lastly, the data processing itself is using the SPSS software version 24 (Sudjana, 2002).

RESULTS AND DISCUSSION

The normality test aims to determine whether in a multiple linear regression model the residual data has normal distribution or not. In order to test whether the data is normally distributed or not, this research used the Kolmogorov-Smirnov test. The following is the result of the normality test using the SPSS version 24.0 (Ghozali, 2013):

Table 2 One-Sample Kolmogorov-Sminov Normality Test Result

One-Sample Kolmogorov-Smirnov Test

N		52
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.3194448
Most Extreme Differences	Absolute	.233
	Positive	.150
	Negative	-.233
Test Statistic		.233
Asymp. Sig. (2-tailed)		.100 ^c

a. Test distribution is Normal.

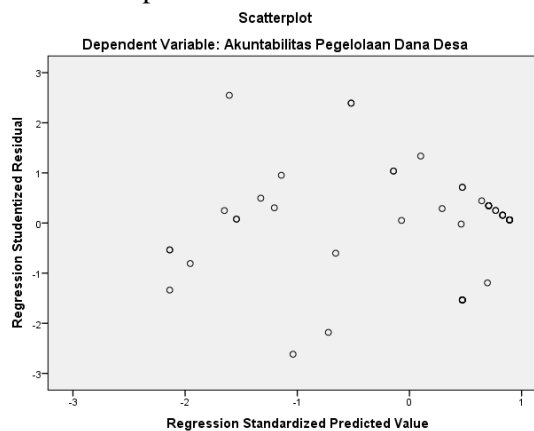
b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS IBM 24 Output

From table 4.8 above, it could be seen that the significance value (Asymp. Sig. 2-tailed) of all variables > 0.05 , therefore it could be concluded that the data is normally distributed or the data has met the normality assumption.

Based on Table 4.9, it could be seen that the VIF output value (Village Apparatus Competence 3.165, Community Participation 2,440, Village Government Organizational Commitment 2,138, and Village Financial Reporting Compliance 3,223) is less than 10, therefore it could be stated that there is no multicollinearity between the independent variables.



Picture 1 Scatterplot
 Source: SPSS IBM 21 Output

Based on the graph in Picture 4.1, it could be seen that there is no clear pattern and the points are spread out, therefore it could be indicated that there is no heteroscedasticity.

Data Quality

A validity test is conducted in order to measure whether the indicators or questionnaires are valid or not from each variable. The test is done by comparing the r-count with the r-table. The value of r is the correlation result of respondents' answers to each question in each variable analyzed with SPSS software. Meanwhile, in order to get the r-table, it is done by using Pearson's r-table product-moment, that determines = 0.05 then $df = n - 2$, then $df = 52 - 2 = 50$. The validity result test can be seen in Table 4.10 below:

Table 3 Multicollinearity Test Result

Model	Coefficients ^a	
	Tolerance	VIF
1 (Constant)		
Village Apparatus Competency	.316	3.165
Society Participation	.410	2.440
Village Government Organizational Commitment	.468	2.138
Village Financial Reporting Compliance	.310	3.223

a. Dependent Variable: Village Funds Management Accountability

Based on the graph in Picture 4.1, it could be seen that there is no clear pattern and the points are spread out, therefore it could be indicated that there is no heteroscedasticity.

Data Quality

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Table 4 Research Variables Validity Result Test

Variable	Number Indicator	r-Count	r-Table	Desc.
Village Apparatus Competency (X1)	1	0,797	0,2732	Valid
	2	0,823	0,2732	
	3	0,877	0,2732	
	4	0,748	0,2732	
	5	0,658	0,2732	
	6	0,869	0,2732	
Society Participation (X2)	1	0,656	0,2732	Valid
	2	0,732	0,2732	
	3	0,278	0,2732	
	4	0,614	0,2732	
	5	0,712	0,2732	

Variable	Number Indicator	r-Count	r-Table	Desc.
Village Government Organizational Commitment (X3)	6	0,843	0,2732	Valid
	7	0,806	0,2732	
	8	0,771	0,2732	
	1	0,914	0,2732	
	2	0,859	0,2732	
	3	0,849	0,2732	
	4	0,891	0,2732	
	5	0,730	0,2732	
Village Financial Reporting Compliance (X4)	6	0,461	0,2732	Valid
	1	0,912	0,2732	
	2	0,806	0,2732	
	3	0,742	0,2732	
	4	0,875	0,2732	
	5	0,721	0,2732	
	6	0,808	0,2732	
	7	0,830	0,2732	
Village Funds Management Accountability (Y)	8	0,872	0,2732	Valid
	1	0,416	0,2732	
	2	0,756	0,2732	
	3	0,789	0,2732	
	4	0,761	0,2732	
	5	0,640	0,2732	
	6	0,851	0,2732	
	7	0,857	0,2732	
	8	0,777	0,2732	

Source: Processed Primary Data (2021)

From table 4 above, it could be seen that the r-count value of each Village Apparatus Competency, Society Participation, Village Government Organizational Commitment, Village Financial Reporting Compliance, and Village Funds Management Accountability variable indicator is greater than the r-table. Thus the indicator or questionnaire used as a measuring tool by each variable is declared to be valid.

Table 5 Reliability Test Result

Variable	cronbach's alpha	Description
Village Apparatus Competency (X1)	0,798	Reliable
Society Participation (X2)	0,742	Reliable

Variable	<i>cronbach's alpha</i>	Description
Village Government Organizational Commitment (X3)	0,789	Reliable
Village Financial Reporting Compliance (X4)	0,791	Reliable
Village Funds Management Accountability (Y)	0,779	Reliable

Source: Processed Primary Data ,2021

Cronbach's alpha value of all variables > 0.70. Therefore it can be concluded that the indicators or questionnaires as measuring tools used for each variable are reliable or can be trusted.

Multiple Linear Regression Analysis

In order to test the H1, H2, H3, H4, multiple linear regression analysis is performed. Based on data processing with the use of the SPSS Version 24 software, the results are shown in Table 4.12 below:

Table 6 Multiple Regression Test Result

Model	Unstandardized Coefficients	t-stat	Sig	R Square	F Hit	Sig
Constant	10.723	3,498	0,001			
Village Apparatus Competency	0.378	2,029	0,048			
Society Participation	-0,128	1,700	0,096	0,685	28,705	0,000
Village Government Organizational Commitment	0,399	2,960	0,036			
Village Financial Reporting Compliance	0,447	4,176	0,000			

Source: Processed Primary Data, 2021

Based on table 6, an equation can be made for Hypothesis 1, Hypothesis 2, Hypothesis 3, and Hypothesis 4, which is;

$$Y=10.723+0,378X1-0,128X2+0,399X3+0,447X4+e$$

Determination Test (R2)

From the output results above, it shows that the adjusted R2 value is 0.685 or 68.5% of Village Fund Management Accountability variation can be explained by variations from the four independent variables, are Village Apparatus Competency, Society Participation, Village Government Organizational Commitment, and Village Financial Reporting Compliance. Meanwhile the rest (100% - 68.5% = 31.5%) is explained by other variables outside the model.

F-Test

The above output results show the F-count value of 28.705 with a significance of $0.000 < 0.05$. Thus it can be concluded that the Village Apparatus Competency, Society Participation, Village Government Organizational Commitment, and Village Financial Reporting Compliance variables simultaneously (together) affect the Village Financial Management Accountability.

T-Test

a) Hypothesis 1 Analysis Result

Based on table 4.12, it is known that the t-count is 2.029 and the t-table is 2.00856. From the results of these calculations, it can be concluded that $t\text{-count} > t\text{-table}$, meaning that H_0 is rejected and H_1 is accepted. This means that the village apparatus competency has a positive effect on the accountability of village funds management in Amahai district, Central Maluku regency. The higher/better the competence possessed by the village officials, the higher the accountability of village funds management.

b) Hypothesis 2 Analysis Result

Based on table 4.12, it is known that the t-count for the society participation variable is -1.700 and the t-table is 2.00856. From these results, it can be concluded that $t\text{-count} < t\text{-table}$, meaning that H_0 is accepted and H_2 is rejected. It means that the society's participation does not affect the accountability of village funds management in Amahai district, Central Maluku regency. Moreover, this also means that the higher the society participation, the higher or lower the accountability of the village funds management.

c) Hypothesis 3 Analysis Result

Based on table 4.12, it is known that the t-count for the village government organizational commitment variable is 2.960 and the t-table is 2.00856. From the results of these calculations, it can be concluded that $t\text{-count} > t\text{-table}$, meaning that H_0 is rejected and H_3 is accepted. It means that the village government's organizational commitment has a positive effect on the accountability of village funds management. Furthermore, this means that the higher the village government organizational commitment, the higher the accountability of village funds management in Amahai district, Central Maluku regency.

d) Hypothesis 4 Analysis Result

Based on table 4.12, it is known that the t-count for the village financial reporting compliance variable is 4.176 and the t-table is 2.00856. From the results of these calculations, it can be concluded that $t\text{-count} > t\text{-table}$, meaning that H_0 is rejected and H_4 is accepted. This means that the better the village in its reporting compliance, the higher the accountability of its fund management.

ANALYSIS

The Effect of Village Apparatus Competency towards The Village Funds Management Accountability

Based on the hypothesis test results that have been done, the first hypothesis in this study is accepted. The village officials' competency has a positive effect on the accountability of village funds management. The results of the research, both when carried out through partial and simultaneous tests, showed that the competency of village officials had a significant effect on the accountability of village fund management. It can be seen from the number of t-count (2.029) which is larger than the t-table (2.00856) with a significant value less than 0.05 (0.048). The obtained results indicate that the competence of village officials is in line with the accountability of village fund management, where the higher the competency of village officials, the accountability of village fund management will increase.

Competence is a characteristic of someone who has the skills, knowledge, and ability to do a job. The results of the variable competence of the village officials affect the village funds management accountability which is supported by village officials in the Amahai district with average characteristics of bachelor degree formal education and have attended training in both financial management training and human resource development. Therefore based on the respondents' perceptions, it can be concluded that village financial managers with adequate levels of education and training are very helpful in finding the solutions to work constraints, being able to complete tasks on time, and can provide maximum service towards the society.

Moreover, the research results are in line with the results of research conducted by Ni Komang Ayu and Gayatri (2019), S Lintje Made (2017), and Neny Tri Indrianasari (2017) whose research have the results that the Village Apparatus Competency influence the village fund management Accountability positively.

However, the results of this research are not in line with the results of previous research conducted by Baiq Mira Luthfiani (2020), whose research on village officials' competency results in that it does not influence the accountability of village fund management.

The Effect of Society Participation towards The Village Funds Management Accountability

Based on the hypothesis test results, the research results indicate that society participation does not affect the accountability of village fund management. In the data processing results, it can be seen that the t-count is smaller than the t-table, while the t-count has a value of -1.700 and the t-table is 2.00856. This shows that the hypothesis in this research is rejected.

In villages at Amahai district, the society participation does not affect the accountability of village fund management because the society is not directly involved in the village programs' decision-making or budget-setting meetings. The hearings and budgeting meetings are only attended by village officials, Village Consultative Body/State Consultative Body, and *Saniri Negri* (Head of Soa/Head of Traditional Customs).

The Secretary of State for Soahuku, P. Sopacua stated that "Village communities can supervise the management of village funds only through the transparency billboards made by the village and if there are indications of irregularities, the village community can report to the *Saniri Negri*. In addition, based on the facts on the ground, villages in Amahai district did not make/propose alternative/counter-budget plans, when a village makes a counter-plan it means that the village wants to have two governments, that's why for villages in Amahai district no village makes an alternative/counter budget plan.

The results of this study are in line with research conducted by Baiq Mira Luthfiani (2020) and Syamsi (2015) where the obtained result is society participation did not affect the accountability of village fund management.

Moreover, the results of this research also are not in line with the result of previous research conducted by Ni Komang Ayu and Gayatri (2019) and S.Linjte Made (2017) whose research result is that society participation has a positive effect on village fund management accountability.

The Effect of Village Government Organizational Commitment towards The Village Funds Management Accountability

Based on the hypothesis test results, the research results indicate that the village government organizational commitment has a positive and significant effect on the accountability of village fund management. The data processing result found that the t-count value (2.960) is greater than the t-table value (2.00856). Thus it means that the hypothesis in this research is accepted.

The descriptive data show that these villages have high organizational commitment. This high of village government organizational commitment is reflected in the number of village officials who strongly agree that loyalty is important, love and loyalty towards the organization by deciding to continue the work together in the village government organizations. In addition, village officials who have worked for 2-5 years, some even more than 10 years, make these village officials have a high organizational commitment therefore leaving the work/working outside this organization is a difficult thing.

This research is in line with the research conducted by I Gusti Ayu Parnamawati and Ni Ketut Sari Adnyani (2019), S. Lintje Made (2017) whose research results show that the commitment of village government organizations has influenced the accountability of village funds management positively.

The Effect of Village Financial Reporting Compliance towards The Village Funds Management Accountability

As based on the hypothesis test results, the results of this study indicate that the village financial reporting compliance has a positive and significant effect on village fund management accountability. This could be seen from the t-count value of 4.176 with a significance value of 0.000. Therefore it could be concluded that the hypothesis in this research is accepted.

The results of this research are in accordance with agency theory where the Village Government (agent) is an institution that can be trusted and acts in accordance with the public interest by carrying out its duties and functions appropriately for the welfare of the society (principal). The village government carries out its duties in the making of financial accountability in the form of accountable presentation and transparent financial statements in accordance with the characteristics of financial reports (relevant, reliable, understandable, and comparable).

In the Ministry of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management, it is stated that the village chief is required to submit a report on the realization of the *APBDesa* implementation that can be accounted to the regent/mayor through the head of the district no later than a month after the end of the fiscal year, thus requiring the village officials to make reports according to the set schedule. That way, fraudulent actions carried out by village officials can be minimized because of procedures that must be carried out in village financial management. In addition, with the control of the Village Consultative Body (BPD), financial management activities carried out by the village government will be monitored and it can minimize fraud in their financial management. Compliance that is applied with financial reporting has an impact in creating the principles of accountable village financial management.

This is in accordance with the research conducted by Achmad Fauzi (2003) which suggests that financial reporting compliance has a significant effect on village fund management accountability.

CONCLUSION

Based on the research results of the village apparatus competency, society participation, village government organizational commitment, and village financial reporting compliance effects on village funds management accountability in Amahai district, the conclusions can be drawn as follows: Village Apparatus Competency has a positive and significant effect on Village Funds Management Accountability in Amahai District, Central Maluku Regency. So the more/better the competence of the village apparatus, the more/better the village funds management accountability. Society Participation does not affect Village Funds Management Accountability in Amahai District, Central Maluku Regency. So the increasing/decreasing society participation does not affect the accountability of village funds management. The Village Government Organizational Commitment has a positive and significant impact on Village Funds Management Accountability in Amahai District, Central Maluku Regency. Thus the higher/better the village government organizational commitment, the accountability of village funds management will increase. Village Financial Reporting Compliance has a positive and significant impact on Village Funds Management Accountability in Amahai District, Central Maluku Regency. The more compliance a village is in reporting its village finances, therefore it will increase the accountability of village funds management.

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