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Analysis of Village Official' Competence, Organizational Commitment, and Transparency Towards Accountability of Village Fund with Mediation of Management and the Performance of the Village Government
(Empirical Study of Village Government in Kuok District)

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Abstract

This research aims to examine and investigation the effect of the village official competence, the organizational commitment of the village government, and also transparency on the accountability of village fund management through the performance of the village government. The sample study all village official in Kuok District, Kampar Regency, totaling 83 respondents. The data analysis method uses descriptive statistical analysis and the data analysis tool uses Smart PLS. The research results show that the competence of village official has a significant effect on the performance of the village government, organizational commitment has a significant effect on the performance of the village government, transparency in village financial management has no significant effect on the performance of the village government. Village government performance has a significant effect on the accountability of village financial management, competence has a significant effect on accountability of village financial management, organizational commitment has significant effect on accountability of village financial management, and transparency has no significant on accountability of village financial management. Competence has a significant effect on the accountability of village financial management through the performance of the village government.

Keywords: *Accountability, Competence, Organizational Commitment, Transparency of Village Government Performance*

Introduction

Independent management of village finances and development of village potential are carried out to improve community welfare. Village financial management cannot be separated from the word accountability. According to Mustofa (2012) in (Wardana, 2016), accountability is a form of obligation that is used to account for the success or failure of an organization's implementation in achieving targets that have been set for previous periods which are carried out periodically. The large amount of village funds obtained by the village government means that there is a need for accountability or responsibility from the village government regarding the management of these

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village funds during the current year. When village official are not ready, village financial management and reporting will experience delays and errors in preparation.

Apart from discrepancies with the plans that have been set, it is also known that there have been irregularities in funds that should belong to BUMDes. This diversion of funds is a form of accountability that has not been achieved in order to carry out accountability for what has been done by the village official. Several cases related to accountability in managing village funds that occurred in Kuok District were caused by a lack of responsibility and readiness carried out by the village government towards the community and government, both regional and central government. Some of these problems cause the village government's responsibility in managing finances to be low, and cause suspicion from the community, which results in a lack of community welfare.

Accountability for managing village funds is weak, resulting in misuse or misappropriation of village funds, caused by many factors (Gumanti et al., 2021). Based on research by (Gayatri & Dewi, 2019; Perdana, 2014; Syahputra, 2014), it is known that each study has differences. These differences can be seen in terms of the independent variables and the theory used. Gayatri and Dewi's research uses independent variables (X) in the form of competence, leadership and community participation with the grand theory used, namely agency theory. The theoretical analysis is that village official are the parties given authority (agents) by the central and regional governments (principals) to manage village funds. Competence of village official is an ability possessed by village official in carrying out a task. According to (Budiana et al., 2019; Sugiarti & Yudianto, 2017; Umar et al., 2018), it can be seen that the competence of village official has a positive and significant effect on the accountability of village fund management. This is contrary to research conducted by (Perdana, 2014; Widyatama & Novita, 2017) regarding accountability in managing village funds, where it is known that the competence of village official does not have a significant effect on accountability in managing village funds.

The commitment of the village government organization is important as an agreement and a commitment of the village government organization in carrying out its duties in managing village funds. According to Kimayah (2018) regarding accountability in managing village fund allocation, it shows that the commitment of village government organizations has a positive and significant effect on accountability in managing village funds. This is contrary to research conducted by (Perdana, 2014; Yaya & Santoso, 2018), which shows that village government organizational commitment has no effect on accountability in managing village funds. Transparency is openness regarding everything done by village official in managing village funds. This transparency includes openness of village fund management official and accountability of village funds. According to research conducted by (Syahputra, 2014), it shows that transparency has a positive and significant effect on the accountability of village fund management. This is contrary to research conducted by (Afrijal, 2018) which shows that transparency does not have a positive and significant effect on accountability in village fund management.

Apart from the competence of village official, village government organizational commitment, and transparency, there are other factors that influence the accountability of village fund management. According to research conducted by (Taufiq, 2018), village government performance has a positive and significant effect on the accountability of village fund management. Then, the performance of village government is also influenced by several factors. According to research conducted by (Helmayani et al., 2017), competency has a positive and significant effect on village government performance. Furthermore, according to research conducted by (Putri et al., 2018; Setiyaningrum, 2017), it shows that commitment and transparency have a positive and significant effect on the performance of village government.

According to PP no. 60 of 2014, A desa is a collection of funds derived from the National Bank and State Bank and transferred through the Bank and State Bank of a province or city. It is utilized to support government reforms, construction projects, community development, and social welfare. There are four dimensions of accountability for village fund management, namely accountability for honesty and legal accountability (accountability for probability and legality), process accountability, program accountability (program accountability) and policy accountability (plicity). accountability). The principles of village financial management as stated in Permendagri No. 113 of 2014 are: 1) Transparency is a principle of openness that provides the public with the widest possible access to information relating to village finances. 2) Accountability is a form of obligation to provide accountability in the management and control of resources and the policies surrounding them in achieving predetermined goals. 3) Participatory is the involvement of village governance in village institutions by elements of village society. 4) Budget order and discipline is village financial management that refers to the rules and guidelines underlying that have been established.

According to Allen & Meyer (1993) in (Fitriyatunur, 2013), Organizational commitment is comprised of three elements: a) When workers have an emotional connection to the company, they become Affectively Committed. b) Continued Commitment: This happens when a worker stays with a company because they are dependent on the pay and perks or because they are unable to obtain alternative employment. c) Normative Commitment: This is a sentiment that necessitates remaining in the company because of duties and responsibilities to the company that are predicated on taking into account the standards, values, and beliefs of the workforce.

According to (Ahmad, 2017), village government performance is a form of activity carried out by the government in providing services to the local community. This is a form of service carried out by the village government regarding the form of services provided, including administrative and non-administrative services. Activities provided by the village government are a form of public service that must be provided by the village government.

1. The Effect of Village Official Competence on Village Government Performance

The good performance of the village government is definitely supported by good competence by the existing government official. With good competence, officers can work well and optimally in accordance with the goals that have been set. This is in line with stewardship theory where basically in an organization or government, the main goal is for the interests of the organization, not for personal interests. In this case, the official must have adequate competence according to the field in which it works, so that the official can work optimally. The performance of officers in this case is to provide services to the community. According to Spencer (1993) in (Jatiningrum et al., 2016; Makawi et al., 2015), competence and performance have a close and very important relationship, where relevance exists and is strong and accurate. When an employee wants to improve his performance, he should have competencies that are appropriate to his job. Competence can be used to predict a person's performance, which means that when competence is very good, they will have very good performance too.

Based on research conducted by (Pandey et al., 2015) regarding the influence of competence on the performance of village government official, it can be seen that competence has a positive and significant effect on the performance of village government official. The results of this research are also supported by (Rozanti, 2017) regarding the influence of competence on device performance, where competence also has a positive and significant effect on device performance. This indicates that the better the competence of village official, the better the performance of the village government.

H1: Competence of village official has a positive and significant effect on village government performance

2. The Effect of Village Official Organizational Commitment on Village Government Performance

Good organizational commitment will make the village government work optimally to achieve the organizational goals that have been set. This organizational commitment means that the village government has high and strong confidence to remain in the organization and make maximum efforts to carry out the tasks that should be carried out. This is in line with stewardship theory where the goal of individuals in an organization is to provide services to the community. High organizational commitment will make the village government work in providing services to the community well and in totality. Based on research conducted by (Putri et al., 2018) regarding the influence of commitment on performance, it can be seen that commitment has a positive and significant effect on performance. The results of this research are also in line with research conducted by (Rulyanti et al., 2017) regarding factors that influence village government performance, it can be seen that one of the factors that influences village government performance is organizational commitment. In this research, organizational commitment has a positive and significant effect on village government performance. This indicates that the higher the commitment of an organization, the better its performance will be.

H2: Village government organizational commitment has a positive and significant effect on village government performance

3. The Effect of Financial Management Transparency on Village Government Performance

Good performance must be balanced with the principle of good openness to the community. When the village government is open or transparent to the community, the village government's performance will be good and will not arouse suspicion from the community. This is in line with stewardship theory where the village government in providing services to the community must be done openly, so that there are no misunderstandings between the village government and the community. Managing of fund in the village government as a form of performance of village government, transparency must be followed. Transparency in this case is not openness regarding financial reports posted on notice boards or can be seen on village websites, but also openness regarding planning for the use of village funds which will be used for whatever the government does, which of course is known to the community. (Garaika et al., 2020) When village official have implemented transparency in planning the use of village funds, the performance of the village government will be good because it will not give rise to suspicion or misunderstanding from the community, and the performance of managing village funds is in accordance with what has been planned.

Based on research conducted by (Saputra et al., 2014a) regarding the effect of transparency on performance, it can be seen that transparency has a positive and significant effect on performance. The results of this research are also supported by research conducted by (Putri et al., 2018) regarding the influence of transparency on village government performance, where the results are that transparency has a positive and significant effect on village government performance. This indicates that the better the transparency, the better village government performance.

H3: Transparency in village financial management has a positive and significant effect on village government performance

4. The Effect of Performance of Village Government on Village Fund Management Accountability

Good village government performance means that the village government carries out government work in accordance with the predetermined time and predetermined goals. Good

village government performance means that the village government works productively, has good service quality and is responsive. This is in line with stewardship theory which shows that the activities carried out by the village government aim to provide services to the community.

Apart from providing services to the community as a form of performance, managing village funds is also a form of performance carried out by the village government in terms of the use of village funds. When the village government manages village funds according to the predetermined time, works according to predetermined goals, then village financial reporting as a form of accountability is also good and timely. Based on research conducted by (Taufiq, 2018) regarding the influence of organizational performance on financial accountability, it can be seen that organizational performance has a positive and significant effect on financial accountability. This indicates that the better the performance of the village government, the better the accountability in managing village funds.

H4: Village government performance has a positive and significant effect on accountability in managing village funds

5. Direct Influence of Village Official Competence on Village Fund Management Accountability

Good village financial management must be supported by competent human resources, so it must be supported by an adequate educational background and training or education in the financial sector. In other words, village official must have good competence so that accountability in managing village funds is also good. This is consistent with stewardship theory, which holds that public servants have an obligation to act as a kind of accountability (Garaika et al., 2020). This way, when decisions are made about how best to use village funds, they can make the best choices for the community while adhering to their assigned tasks. Then, according to Frank and Klimoski (2004) in (Mada et al., 2017) stated that to increase accountability, competence is needed.

Based on research conducted by Kimayah (2018) regarding the influence of competence on accountability in managing village funds, it can be seen that competence has a positive and significant effect on accountability in managing village funds. The results of this research are also supported by research conducted by (Budiana et al., 2019; Syahputra, 2014), where the competence of village official also has a positive and significant effect on the accountability of village fund management. This indicates that the better the competence of village official, the better the accountability in managing village funds.

H5: Competence of village official has a direct positive and significant effect on accountability in managing village funds

6. Direct Influence of Village Government Organizational Commitment on Village Fund Management Accountability

Official which has high organizational commitment will carry out accountability for all activities carried out within the organization to provide better services to the community. This is in line with stewardship theory where village fund management official must have a high commitment to the organization in order to fulfill their obligations in providing services to the community. According to Roberts (2002) in (Mada et al., 2017) stated that the commitment of public organizations is illustrated as providing benefits to the accountability system. Apart from that, according to Brown and Moore (2001) in (Mada et al., 2017) stated that big changes can occur in the accountability of an organization through a commitment to work hard.

Based on research conducted by (Perdana, 2014) regarding the influence of organizational commitment on accountability in managing village funds, it can be seen that organizational commitment has a positive and significant effect on accountability in managing

village funds. The results of this research are also in line with research conducted by Kimayah (2018) and (Mada et al., 2017), where organizational commitment also has a positive and significant effect on the accountability of village fund management. This indicates that the higher the commitment of the village government organization, the better the accountability in managing village funds.

H6: Village government organizational commitment has a direct, positive and significant effect on the accountability of village fund management

7. Influence of Village Fund Management Transparency on Village Fund Management Accountability

Transparency relates to openness about what activities have been carried out by village official. Apart from openness about activities, this also includes openness about reporting or accountability for activities that have been carried out. In line with stewardship theory, where the official has the duty to provide services to the community, including providing openness or transparency about what the official has done. With good transparency, accountability in managing village funds will also be carried out well. Based on research conducted by (Afrijal, 2018) regarding the influence of transparency on accountability in village fund management, it can be seen that transparency has a positive and significant effect on accountability in village fund management. The results of this research are also in line with research conducted by (Syahputra, 2014), where transparency also has a positive and significant effect on the accountability of village fund management. This indicates that the better the transparency, the better the accountability in village fund management.

H7: *Transparency in village fund management has a direct, positive and significant effect on accountability in village fund management.*

8. The Influence of Village Official Competence on Village Fund Management Accountability through Village Government Performance

A person's competence in an organization or company is very important for that person's performance in carrying out accountability for the performance or tasks that have been carried out. If village officials have very good competence, accountability in managing village funds will also be very good and vice versa. Every company wants its employees to have excellent performance. Excellent performance by the village government will encourage the company to achieve its stated goals quickly and precisely. This is in line with stewardship theory where in efforts to provide services to the community and work to achieve organizational goals, adequate human resources are needed to achieve that goal. When the performance has been carried out, the official then attempts to carry out accountability for what has been done. Competence is very important in demonstrating the success of activities carried out by village official. Competency itself includes knowledge, skills and attitudes. When village official have extensive knowledge, good skills or abilities, and good attitudes, then village official will be able to work well, in accordance with the goals that have been set. In this case, if village official have good competence, then village official will also be good at working to manage village funds, making good financial reports too. So, in the end village official can carry out responsibility or accountability in managing village funds well.

H8: *The Competence of village official has a positive and significant effect on accountability in village fund management through village government performance*

9. The Influence of Village Government Organizational Commitment on Village Fund Management Accountability through Village Government Performance

Organizational commitment is also very important in efforts to achieve the goals set by the company or organization. Commitment shows a person's allegiance to an organization so that

they can carry out their duties and responsibilities well and optimally. Apart from that, organizational commitment also has a close relationship with performance. High village government organizational commitment will have an impact on the village organization's goals, namely the village government's performance in village fund accountability which is also high. However, if the village government's organizational commitment is low, then the village government's performance in accountability for managing village funds will also be low. This is in line with stewardship theory where to achieve good accountability, high organizational commitment is needed by the village government. This organizational commitment is manifested in the good performance of the village government as well. Apart from the competence of village official, what is important to show good performance and good accountability is the commitment of the village government organization. When the village government makes a high commitment to the village organization, the village government will perform well, in accordance with what is needed by the community, and in accordance with the goals previously set.

H9: Village government organizational commitment has a positive and significant effect on accountability in village fund management through village government performance.

10. The Effect of Transparency on Accountability of Village Fund Management through Village Government Performance

Transparency is very important in showing accountability or accountability carried out by a person or an organization. Transparency also refers to the performance carried out by a person towards a company or organization. Transparency itself shows the openness of what someone in the organization has done, thereby giving rise to trust from other parties. In a village organization, if the transparency carried out by the village government is very high, then performance and accountability for managing village funds will also be high. Making financial reports as a form of accountability it must be followed by transparency. Transparency in this case is not openness regarding financial reports posted on notice boards or can be seen on the village website, but also openness regarding planning for the use of village funds. When village officials have transparency in planning, their performance in managing village funds will also be good. This is because at the time of planning it was already known to the community, so management was also easy and certainly did not raise suspicion from the community. When high commitment makes the performance of the village government better, then in terms of accountability it will also be good because it will not give rise to suspicion or misunderstanding from the community, and can produce financial reports whose numbers are in accordance with the actual ones.

H10: Transparency has a positive and significant effect on accountability in village fund management through village government performance

Methods

The design of this research is quantitative descriptive research. The research was conducted in all villages in Kuok District, Kampar Regency. The research was conducted from September 2023 to October 2023. The types of data used are primary data and secondary data. Data collection techniques were carried out using questionnaires, documentation, observation and interviews. The population in this study was 83 village official and all were used as samples. The data analysis tool in hypothesis testing uses a tiered structural model and to test the proposed hypothesis the SEM (Structural Equation Modelling) analysis technique is used which is operated through the Smart PLS Version 3.00 program, with the following equation;

$$Y1 = \beta1X1 + \beta2X2 + \beta3X3 + e1$$

$$Y2 = \beta4X1 + \beta5X2 + \beta6X3 + \beta7Y + e2$$

Information :

- Y1 = Village Government Performance;*
- Y2 = Accountability for Village Financial Management*
- X1 = Competence of Village Official;*
- X2 = Organizational Commitment of Village Official*
- X3 = Transparency*
- β1- β7 = Regression Coefficient*

Results

The results of the model fit test can be seen in Table 1

Table 1. Model Fit Test Results

	Saturated Model	Estimated Model
SRMR	0.098	0.098
d_ULS	5.681	5.681
d_G	4.090	4.090
Chi-Square	1097.720	1097.720
NFI	0.583	0.583

Source: Data Processing Results

From Table 1 it can be seen that the Standardized Root Mean Square (SRMS) value is 0.098. This value is lower than 0.1. This means that the SRMS value is lower than 0.1 or $0.098 < 0.1$. These results explain that the model used for hypothesis testing in this research is appropriate or fit. Furthermore, the data processing results for the coefficient of determination (R-squared) are in Figure 1 and Table 2

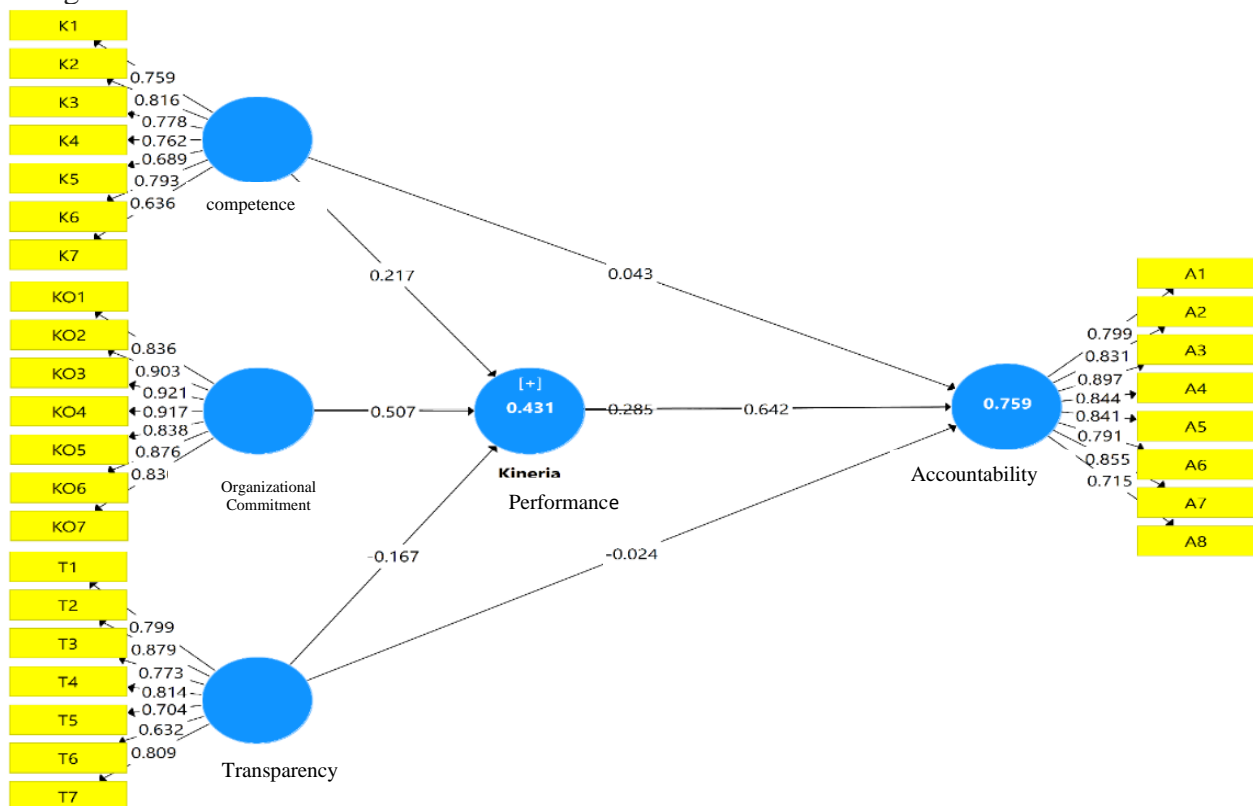


Figure 1: Coefficient of Determination (R-Square)

Source: Data Processing Results

Furthermore, from the results of data processing, the R-Square and R Square Adjusted values can be seen in Table 2 below;

Table 2. R-Square and Adjusted R Square Values

	R Square	R Square Adjusted
Performance	0.431	0.405
Accountability	0.759	0.744

Source: Data Processing Results

From Figure 1 and Table 2 it can be seen that the R-square value of the path to the dependent variable village government performance is 0.431, meaning that the variables of village official competence, organizational commitment and transparency of village financial management are able to explain the dependent variable, namely village government performance, of 43.1%, while the rest the remaining 56.9% is determined by other variables not included in the research model. Then the R-square value for the dependent variable path of village financial management accountability was 0.759, meaning that the variables of village official competence, organizational commitment and transparency of village financial management as well as village government performance were able to explain the accountability of village financial management by 75.9% and the remaining 24.1%. determined by other variables outside the model. Next, the results of hypothesis testing are obtained as in Table 3

Table 3. Hypothesis Testing Results

Hypothesis		Direct Effect	Indirect Effect	Conclusion
H1	Competence → Performance	0.217 (0.020)	-	Significant
H2	Organizational Commitment → Performance	0.507 (0.000)	-	Significant
H3	Transparansi → Performance	-0.167 (0.188)	-	Not Significant
H4	Performance → Accountability	0.642 (0.000)	-	Significant
H5	Competence → Accountability	0.490 (0.043)	-	Significant
H6	Organizational Commitment → Accountability	0.285 (0.002)	-	Significant
H7	Transparansi → Accountability	-0.024 (0.755)	-	Not Significant
H8	Competence → Performance → Accountability	-	0.139 (0.036)	Significant
H9	Organizational Commitment → Performance → Accountability	-	0.325 (0.000)	Significant
H10	Transparansi → Performance → Accountability	-	-0.107 (0.184)	Not Significant
R ²		0.431	0.759	

Source: Data Processing Results

From Table 3 you can see the results of testing the hypothesis proposed in this research. The first hypothesis is stated that there is a significant influence of the village official competency variable on the performance of the village government. From the results of data processing, the regression coefficient between the village official competency variable and village government performance was obtained at 0.217 with a t-calculated p-value of 0.020, hypothesis testing was carried out at an alpha of 5%. These results explain that there is a significant influence of the village official competency variable on the performance of the village government in Kuok

District, Kampar Regency. This is evident from the calculated p-value t which is lower than alpha, namely $0.020 < 0.05$.

This research is in line with stewardship theory where official who serve as community servants have the duty to serve as a form of accountability, so that when making decisions regarding the use of village funds they can produce the best decisions to provide the best service to the community, in accordance with the tasks that should be carried out by them. official. Then the theory presented by (Mulyaningsih, 2019; Saputra et al., 2014b) states that competence is the expertise possessed by a person in carrying out work. In other words, competence is an ability or skill possessed by a person in carrying out his duties to achieve predetermined goals. Competence will enable village official to perform better and work in accordance with applicable standards to achieve predetermined goals. This research is in line with research by Juned, Jonathan, & Lau (2016) which shows that competence has a positive and significant effect on performance. Lubis's research (2019) also shows that competence has a positive and significant effect on performance

The results of testing the second hypothesis obtained a regression coefficient from the organizational commitment variable of village official on village government performance which was obtained at 0.507 with a calculated p-value of 0.000. These results explain that there is a significant influence of the organizational commitment variable of village official on the performance of the village government, this is proven by the t -calculated p-value which is lower than alpha, namely $0.000 < 0.05$. This means that if there is an increase in the organizational commitment of village official by one unit, then the performance of the village government will also increase by 0.507 units and vice versa, assuming other variables are constant. Thus, it can be said that organizational commitment is indeed a determining factor in whether the performance of the village government in Kuok District, Kampar Regency is good, therefore the second hypothesis is accepted at a 95% confidence level.

This research is in line with the theory presented by Carsten and Spector in Sopiah (2008) which states that the higher the organizational commitment, the more influence it will have on the employees themselves, namely that employees will remain in the organization and will always try to improve their performance to be better. In other words, organizational commitment will make someone stay in a group or organization in order to achieve the goals that have been set. Commitment will make someone prefer to stay rather than leave and try to perform well. This research is in line with stewardship theory where village fund management official must have a high commitment to the organization in order to fulfill their obligations in providing services to the community. The results of this research are in accordance with research by (Rulyanti et al., 2017) which shows that organizational commitment has a positive and significant effect on performance. Kristiantanti's research (2018) also shows that village government organizational commitment has a positive and significant effect on village government performance.

The results of testing the third hypothesis found that it was not proven that there was a significant influence of the village financial management transparency variable on the performance of the village government, because the calculated p-value t was greater than alpha, namely $0.188 > 0.05$. Thus, the third hypothesis in this study was rejected. This means that transparency in regional financial management is not a determining factor in whether the performance of the village government in Kuok District, Kampar Regency is good or not. This research departs from stewardship theory, where the official has the duty to provide services to the community, including providing openness or transparency about what the official has done. With good transparency, accountability in managing village funds will also be carried out well. However, this research shows that transparency has a negative effect on accountability. This research contradicts research by (Widyatama & Novita, 2017) which shows that transparency has a significant positive effect on performance. Research by Jitmau, Kalangi, & Lambey (2017) also shows that transparency has a positive and significant effect on village government performance.

However, Astuti's (2013) research shows that transparency has a negative effect on village government performance.

The results of testing the fourth hypothesis show that there is a significant influence of the performance variable of village official on the accountability of village financial management in Kuok District, Kampar Regency. This is proven by the calculated p-value t which is lower than α , namely $0.000 < 0.05$. This research is also in line with Taufiq's (2018) research which shows that village government performance has a positive and significant effect on the accountability of village fund management. (Khimayah, 2016) also shows that village government performance has a positive and significant effect on the accountability of village fund management.

The results of testing the fifth hypothesis in this research are that there is a significant direct effect from finding that it is true that there is a significant direct effect from the competency variable of village official on the accountability of village financial management in Kuok District, Kampar Regency. This research is in line with research by (Khimayah, 2016) which shows that the competence of village official has a positive and significant effect on the accountability of village fund management. Prasetyo's research (2018) also shows that competence has a positive and significant effect on accountability in managing village funds. Then, (Jatiningrum et al., 2022) also shows that the competence of village official has a positive and significant effect on accountability in managing village funds.

The results of data processing show that the regression coefficient for the variable organizational commitment of village official towards accountability in village financial management is 0.285 with a calculated p-value of 0.002. Thus, it can be said that there is a significant direct influence of the organizational commitment variable of village official on the accountability of village financial management because the t-calculated p-value is lower than α , namely $0.002 < 0.05$. This means that if there is an increase in the organizational commitment of village official by one unit, the accountability of village financial management will also increase by 0.285 units and vice versa, assuming other factors are constant. Therefore, the sixth hypothesis in this research is accepted at a 95% confidence level or the competence of village official is indeed a determining factor in whether or not village financial management accountability is good or not in Kuok District, Kampar Regency.

This research departs from stewardship theory where village fund management official must have a high commitment to the organization in order to fulfill their obligations in providing services to the community. However, the results of this research show that organizational commitment has no effect on accountability in managing village funds. According to Nasir & Oktari (2011), this could be because little organizational commitment by the village government is followed up with clear actions or actions in carrying out tasks, in this case the responsibility for managing village funds. Apart from that, it could also be due to a lack of support and trust from the organization to achieve organizational goals in the form of rewards. When the village government only states its commitment to village government but does not follow it up with actions that show high commitment to that government, then this will not show the desired results.

The results of testing the seventh hypothesis show that there is no direct influence of the financial management transparency variable on village financial management accountability in Kuok District, Kampar Regency, because the t-calculated p-value is greater than α , namely $0.755 > 0.05$. Thus, it is said that the transparency of village financial management is not a determining factor whether or not the accountability of village financial management in Kuok District, Kampar Regency, or the hypothesis is rejected. With good transparency, accountability in managing village funds will also be carried out well. However, this research shows that transparency has a negative effect on accountability. This research contradicts research by Syahputra (2019) which shows that transparency influences accountability in managing village

funds. However, (Afrijal, 2018) research shows that transparency has a negative effect on accountability in managing village funds.

The results of testing the eighth hypothesis which states that the competence of village official has a positive and significant effect on the accountability of village fund management through the performance of the village government is accepted. This research is in line with stewardship theory where official who serve as community servants have the duty to serve as a form of accountability, so that when making decisions regarding the use of village funds they can produce the best decisions to provide the best service to the community, in accordance with the tasks that should be carried out by them. official. When village official have good competence, they will perform well in government. When their performance is good and carried out productively, then the village government will also carry out its accountability in managing village funds well. The performance of the village government in its efforts to carry out reporting as a form of accountability must first be supported by the competence of village official.

Based on the research results, it shows that the ninth hypothesis is accepted, meaning that it is true that there is an indirect influence from the organizational commitment variable of village official on the accountability of village financial management through the performance of the village government. This is proven by the t-calculated p-value which is lower than alpha, namely $0.000 < 0.05$. This research departs from stewardship theory where village fund management official must have a high commitment to the organization in order to fulfill their obligations in providing services to the community. However, the results of this research show that organizational commitment has no effect on the accountability of village fund management through the performance of the village government. This has no effect because this commitment occurs in a small agency, so changes or impacts do not occur as if the commitment occurred in a large agency with many officers.

Based on the research results, it shows that it is not proven that there is an indirect influence from the financial management transparency variable on the accountability of village financial management through the performance of the village government. This is proven by the t-calculated p-value being greater than alpha, namely $0.184 > 0.05$. This condition explains that village government performance variables cannot mediate the influence of financial management transparency on village financial management accountability, so the ninth hypothesis is rejected. This research departs from stewardship theory, where the official has the duty to provide services to the community, including providing openness or transparency about what the official has done. With good transparency, performance will be good so that accountability in village fund management will also be carried out well. However, this research shows that transparency has a negative effect on the accountability of village fund management through the performance of the village government. This is because basically transparency has a negative effect on the performance of the village government and has a negative effect on the accountability of village fund management. So when transparency is good, village government performance will be low, including accountability in managing village funds.

Conclusion

According to the result study, the competency of village official has been proven to have a significant influence on the performance of village government in Kuok District, Kampar Regency. The organizational commitment of village official has been proven to have a significant influence on the performance of the village government in Kuok District, Kampar Regency. Transparency in village financial management has not been proven to have a significant effect on the performance of the village government in Kuok District, Kampar Regency. The performance of the village government has been proven to have a significant influence on the accountability of village financial management in Kuok District, Kampar Regency. The competency of village

official has been proven to have a direct and significant influence on the accountability of village financial management in Kuok District, Kampar Regency. The organizational commitment of village official has been proven to have a direct and significant influence on the accountability of village financial management in Kuok District, Kampar Regency. Transparency in financial management has not been proven to have a direct effect on accountability in village financial management in Kuok District, Kampar Regency. Competence of village official has been proven to have a significant indirect effect on the accountability of village financial management through the performance of the village government in Kuok District, Kampar Regency

The organizational commitment of village official also has been proven to have a significant indirect effect on the accountability of village financial management through the performance of the village government in Kuok District, Kampar Regency. Transparency in village financial management has not been proven to have a significant indirect effect on accountability in village financial management through the performance of the village government in Kuok District, Kampar Regency. This condition explains that the village government performance variable cannot mediate the effect of village financial management transparency on village financial management accountability, so the tenth hypothesis is rejected.

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