



Research Paper

The Influence Of Village Employee Competency, Budget Target Clarity, And Organizational Commitment On Financial Performance Of Village Governments With Organizational Culture As A Moderation Variables In Gowa District

(Bontomarannu and Pattallassang Districts)

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ABSTRACT: This study aims to examine and analyze the influence of village apparatus competence, clarity of budget targets, and organizational commitment to the financial performance of village government with organizational culture as a moderating variable in the district. gowa (bontomarannu and pattallassang districts). The research object is the village head and all village staff at the village government office. Determination of the sample using purposive sampling technique with the population in this study as many as 178 village staff. Data collection using a questionnaire with data analysis using moderated regression analysis (MRA). The results showed that: (1) the competence of village officials, clarity of budget targets and organizational commitment had a positive and significant effect on the financial performance of the village government. (2) organizational culture has a positive and significant effect in moderating the competence of village officials, clarity of budget targets and organizational commitment to village government financial performance. This research helps enrich the literature for scientific development and also serves as consideration for staff to better maintain the competency value of village officials, clarity of budget targets and organizational commitment in order to improve the quality of village government financial performance, so that the resulting financial reports can be accounted for by the users.

KEYWORDS: Village Apparatus competence, Clarity Of Budget Targets, Organizational Commitment, Village Government Financial Performance, Organizational Culture

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I. INTRODUCTION

Based on law number 6 of 2014 on villages. Explaining that the village is given a great opportunity to take care of its own governance, including its financial management, as well as carry out development to improve the welfare and quality of life of the villagers. therefore, as a follow-up to the implementation of law number 6 of 2014 on this village, the government through the State Budget (APBN) has allocated village funds. With village funds received by the village from the central government starting in 2015, village receipts have increased quite largely, so the village is demanded to be more accountable in managing its finances.

According to the village ministry, the development of disadvantaged regions and the transmigration of the Republic of Indonesia (2018) the government has allocated a village budget with fantastic value for a new program/policy. Based on data from the Ministry of Finance of the Republic of Indonesia (memorandum of finance), the amount of village funds that have been budgeted by the government is Rp 72.0 trillion. In 2015, village funds were estimated at Rp 20.7 trillion, with the average village getting an allocation of Rp 280 million. In 2016, village funds increased to Rp 46.98 trillion with an average of Rp 628 million per village, in 2017 again increased to Rp 60 trillion with an average of Rp 800 million per village, in 2018 amounted to Rp 60 trillion, in 2019 by 70.0 trillion with an average of 826.77 trillion villages and in 2020 allocated village funds of Rp 72 trillion or increased Rp 2 trillion from last year's allocation of Rp 70 trillion. Since it was allocated in 2015, village fund allocations have continued to increase every year. In addition to the village funds in accordance, law number 6 of 2014 article 72, the village also manages finance derived from the original income of the village and other transfer income in the form of village fund allocation, part of the tax proceeds, district / city levy and financial assistance from the provincial / district / city budget.

Performance is an achievement related to what is planned, either personally or by the organization (Putri Kemala Dewi Lubis 2017). The financial performance of a village can be known through a thorough analysis or assessment of the finances of a village with the aim of knowing the financial performance of the village government in controlling the finances of the village whether or not. The financial performance of the village is an overview of the level of achievement of the work in the implementation of village rights and obligations that can be assessed with money and everything in the form of money and goods in one budget period. Mardiasmo (2002) revealed that the measurement of local government financial performance is carried out to meet 3 objectives, namely: improving government performance, helping to allocate resources and decision making, as well as realizing public accountability and improving institutional communication. Poor financial management performance characterized by inconsistent and standardized recording and reporting can make the evaluation process of using funds difficult (Munti and Fahlevi, 2017).

Masruhin and Kaukab (2019) in Rudana (2005) competency refers to knowledge, skills and abilities, which can be demonstrated by certain standards. In the research Dewi et al (2016) stated that financial planning, competence apparatus, with a lack of accounting understanding led to unprofessional financial management so that potentially bad financial performance of village government. This indicates that the competence of the apparatus must synergize in order to improve the financial performance of the village government.

Clarity of budget targets is one of the factors that affect financial performance in the government. Clarity of budget goals describes the scope of the budget that is stated clearly and specifically, and is understood by the party responsible for its achievements (Nurul Fathia, 2017). In line with what was stated by Kenis (1979) in Bangun (2009) that the clarity of the budget target is the extent to which the budget objectives are set clearly and specifically with the budget objectives can be understood by the person responsible for achieving the budget. The existence of clear goals will make it easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and objectives that have been set before.

Organizational culture as a variable moderation of the influence of competence of village apparatus, clarity of budget objectives, and organizational commitment to the financial performance of village government. This is because organizational culture is one of the external factors that affect the financial performance of the village government. Organizational culture is believed to be the factor that determines the success of an organization's economic performance, because organizational culture is a basic belief that underlies the vision-mission, goals and values embraced by all members of the organization from employees at the lowest level to leaders (Widasari and Dwija Putri, 2018).

A good organizational culture will certainly affect the quality of good public services as well. This is in accordance with the opinion of Fandy Tjiptono (2004), who stated that the quality of his own service is actually influenced by many aspects, one of which is the culture of the organization and the way it is organized. In the organization of course many factors influence a person to achieve his goals. While the course of the organization is influenced by the behavior of many individuals who have their own interests. Therefore, organizational culture is very important, because it is a habit that exists in the organization. The custom regulates the unique values, beliefs and norms shared by members of an organization so as to produce a productive culture (Sopiah, 2008).

Goal setting theory by Locke (1968) explained that the objectives of the realized individual is the main factor that determines the behavior and the behavior will continue to run until the behavior reaches the highest level of performance. So individuals who have competence are individuals who have known their goals so that they continue to be consistent in their achievements to improve their performance. Research that has been done by Komang et al. (2016) competency has a positive effect on the financial performance of the village. Aprilya (2020) also found that competence has a positive effect on the financial performance of the village government.

In the goal setting theory put forward by Locke (1968), said that the more participation rate of a person in the budget target, there will be many ideas or thoughts that will be obtained so that someone who participates will feel important and will also be responsible with what is done so that it will improve its performance (Eko Hariyanto 2006). Previous research conducted by Fajar Nugroho (2012) has been thoroughly concluded that the clear target of the budget has a positive influence on the financial performance of the village government. In addition, Herawaty (2011) also found the same thing that the clarity of budget targets has a positive effect on the financial performance of government agencies in Jambi city.

In goal setting theory by Locke (1968) emphasizes the importance of the relationship between the goals set and the performance produced. A person who is able to understand the purpose of the organization, then that understanding will affect his work behavior. A commitment is needed to assess the achievements of the organizations it leads. So a committed individual is an individual who has known his goals so that he continues to be consistent in his achievements to improve his performance.

II. STATEMENT OF THE PROBLEM

Based on the background of the above research, it can be arranged the formulation of problems in this research is as follows.

1. Does the competence of village apparatus affect the financial performance of village government in Bontomarannu and Pattallassang subdistricts?
2. Does the clarity of the budget target affect the financial performance of the village government in Bontomarannu and Pattallassang subdistricts?
3. Does the organization's commitment affect the financial performance of village governments in Bontomarannu and Pattallassang subdistricts?
4. Does the organizational culture moderate the influence of the competence of village apparatus with the financial performance of the village government?
5. Does organizational culture moderate the influence of clarity of budget targets with the financial performance of village governments?
6. Does the organizational culture moderate the influence of organizational commitment with the financial performance of the village government?

III. LITERATUR REVIEW

A. Goal Setting Theory

This research uses the goal setting theory put forward by Locke (1968) as the main theory, goal setting theory emphasizes the importance of the relationship between the goals set in an organization and the resulting work achievements. The basic concept is that a person who is able to understand the goals expected by the organization, then that understanding will influence his work behavior which indicates that an individual is committed to achieving his goals (Purnamasari, 2019).

Goal setting theory is one part of motivation theory, this theory explains that individual horn action is controlled by the ideas and intentions that exist in the individual (Locke E. A. and Latham, 1990). Goal setting theory explains the relationship between the goals set and the performance. The basic concept of this theory is that a person who understands the purpose (what the organization expects him) will influence his work behavior.

The theory of goal setting theory was originally put forward by Locke (1968), which shows the relationship between the goal and the performance of a person to the task. This theory explains that a person's behavior is determined by two cognitions namely content (values) and intentions (goals). The person has set a goal for his or her behavior in the future and that goal will affect the real behavior. His behavior will be governed by his ideas (thoughts) and intentions so that it will affect the actions and consequences of his performance. With a specific goal setting, one will be able to compare what has been done with a specific goal. This will give rise to a motivation for individuals to try to get better (Wardhana, 2015).

B. Apparatus Competency

Competence is the basic basis of people's characteristics and articulates how to behave or think, liken the situation and support for a long period of time. Factors that can influence a person's competence skills are beliefs and values, skills, personality characteristics, motivation, emotional issues, intellectual ability and organizational culture (Spencer, 2003).

Palan (2008), human resource competency can improve the performance and competitiveness of the organization because the basic competencies of human resources consist of knowledge, skills, and attitude. The competency concerns the authority of each individual to perform tasks or in decision making in accordance with his/her role in the relevant organization by having knowledge, skills, and productive attitudes.

C. Clarity of Budget Goals

Local budget as a work plan of local government is a technical design of the implementation of strategies to achieve regional goals. If the quality of local government budgets is low, then the quality of government functions tends to be weak. The local budget should not only contain information on revenue and use of funds (expenditure), but should present information about the performance conditions to be achieved. Local government budgets should be able to be a benchmark for achieving the expected performance. so that local government budget planning should be able to describe performance targets clearly.

Local government budget targets must be stated clearly, specifically and understandable by those responsible for implementing them. Locke (1968) in Kenis (1979) stated that setting specific goals would be more productive. This will encourage employees / staff to do their best to achieve the desired goals so that it has implications for improved performance. The uncertainty of the budget target will cause the implementation of the budget to be confused, and dissatisfied in the work. This causes the budget executor is not motivated to achieve the expected performance.

D. Organizational Commitment

The concept of organizational commitment develops in the initial study of the expected individual loyalty to employees. An organization's commitment is the degree to which a person's involvement in his or her organization is and the strength of its identification of a particular organization. Organizational commitment is characterized by three things, namely: (1) a strong belief in the organization and acceptance of the goals and values of the organization, (2) a strong desire to maintain a strong relationship with the organization. (3) readiness and willingness to give up hard efforts for the benefit of the organization.

A strong commitment will allow one to be able to exalt additional physical, mental, and spiritual resources that can be obtained, on the contrary without commitment, great works will be difficult to carry out (Simanjuntak, 2005). According to Griffin (2004) the organization's commitment is an attitude that reflects the extent to which the attitude of an individual or employee knows and is related to his organization. So it can be concluded that the commitment of the organization is the ability of employees in identifying themselves with the values, rules, objectives of the organization or company, including the element of loyalty to the company, and involvement in work (Romandhon, 2017).

E. Village Government Financial Performance

Widodo (2008) in Harbani (2008), said that the performance is to perform an activity and improve in accordance with its responsibilities with the results as expected. So it can be concluded that performance is an activity in realizing the goals, objectives, vision and mission in an organization to achieve success or achievement both in the success of individuals and in the organization in the future. Performance indicators must be calculated and measured and used as a basis for assessing performance levels. Performance evaluation is an analysis of the achievement of success or failure of achievement of an activity.

The village's financial performance reflects the village's ability to manage its resources. The financial performance of the village government is an ability owned by the village in exploring, managing and utilizing the original financial potential of the village in supporting the running of the government system, community services, and village development so as not to have full reliance on the central government and have full freedom to use / utilize funds for the benefit of the village community for the limits set by the prevailing laws and regulations.

F. Organizational Culture

Robbins (2008) defines organizational culture as a feeling that is owned by all members of the organization where organizational culture is a critical factor in the organization. Manetje (2009) says that organizational culture is a distinctive norm, principles, beliefs, and ways of behaving that are combined to give each organization a different character. Organization leaders must determine the culture to be instilled in the organization so that it reflects the vision of the organization, identifies the right behaviors to shape that culture and then develops strategies to instill this behavior throughout the organization.

The cultural function of the organization is the culture of facilitating the emergence of commitment to a broader goal than the individual self-interest of a person, (Robbins, 2008). According to Cushway (2000), organizational culture is an organizational value system and will affect the way work is done and the way employees behave. It can be concluded that what is meant by organizational culture is an organizational value system that is supported by members of the organization, which then affects the way the organization works and behaves. With the applying of an organizational culture in an organization, it will be able to encourage someone to be able to perform ethical actions.

G. FRAMEWORK HYPOTHESIS

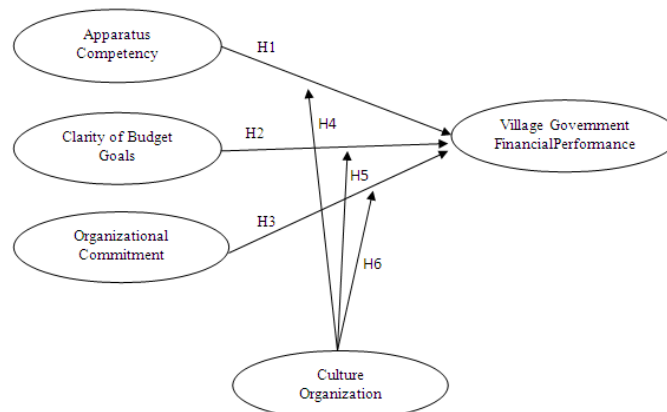


Figure 1: Conceptual Framework

H1 : The competence of the apparatus has a positive effect on the financial performance of the village government.

H2 : The clarity of the budget target has a positive effect on the financial performance of the village government.

H3 : The organization's commitment positively affects the financial performance of the village government.

H4 : Organizational culture moderates the competence of the apparatus to the financial performance of the village government.

H5 : Organizational culture in moderating the influence of clarity of budget targets on the financial performance of village governments.

H6 : Organizational culture in moderating the influence of the organization's commitment to the financial performance of the village government.

H. RESEARCH METHODOLOGY

This research is an explanatory research that seeks to explain the kausal relationship between variables through the submission of hypotheses that have been formulated. The time horizon for this research is cross sectional, i.e. data from each respondent is collected only once in order to answer research questions and will not be done other research at different times to be compared.

The population in this study is all village devices located in the district bontomarannu and pattallassang, gowa district recorded 16 villages. The sampling method used is purposive sampling. Local/village government officials who were respondents in this study were officials who were directly involved in the village development process in order to be better. The focus of respondents in this study was local government officials, namely the village head, village secretariat (administrative and general kaur, financial kaur, kaur planning), village treasurer, head of government section, head of development section, head of welfare section, village consultative body, and village head which has a total of 178 respondents from 16 villages in bontomarannu and pattallassang subdistricts gowa district.

The types and sources of data in this study are primary data, which is obtained directly from the source. Data collection method used in this research is by field survey by distributing questionnaires to local government officials. The results of the questionnaire will provide explanations from related respondents from this study. This research includes collecting data in the form of questionnaires. In testing the hypothesis in this study, multiple linear regression models and Moderated Regression Analysis (MRA) were used.

I. HYPOTHESIS TESTING

1. Hypothesis Testing Model 1

To find out the effect of disclosure of competency mechanisms of village apparatus, clarity of budget targets and organizational commitment to the financial performance of village governments are used multiple regression. Based on the processed data, the results of the analysis are obtained as follows.

a. Determinant Test (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.983 ^a	.967	.966	.884

a. Predictors: (Constant), Unstandardized Residual

Based on the model summary table above the amount of the R square determinant coefficient in the test results above shows a value of 0.966 or 96.70%. This result indicates that the variables of the village government's financial performance to the competency variables of village apparatus (X1), clarity of budget target (X2), and organizational commitment (X3) of 96.70%. The remaining 3.30% is influenced by other variables outside the free variables examined in this study.

b. Statistical Test F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3485.950	3	3485.950	4458.439	.000 ^b
Residual	120.409	152	.782		
Total	3606.359	155			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

Based on the table above the amount of Fhitung is 4458.439 with a significantly lower rate of error rate (0.00 <0.05). This shows that the competency mechanism of village apparatus, clarity of budget targets and organizational commitments simultaneously affect the financial performance of the village government.

c. t Test (Partially)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	34.778	3.376		10.301	.000
	Apparatus Competence	.297	.048	.448	6,226	.000
	Clarity of Budget Objectives	.649	.076	.568	8,569	.000
	Organizational Commitment	.235	.039	.435	6,001	.000

a. Dependent Variable: Village Government Financial Performance

Based on the results of the regression test above, linear regression equations can be arranged as follows.

$$Y = 34,778 + 0,297 X1 + 0,649 X2 + 0,235 X3$$

In addition, to test the hypothesis of the effect of the independent variable on the dependent variable, a partial test (t test) is carried out as follows:

- a. The result of regression analysis for the influence of village apparatus competence (X1) on the financial performance of the village government obtained a probability value of 0.000. Because the probability value is greater than 5% (0.000<0.050), the partial competency variable of the village apparatus (X1) has a significant effect on the performance of village government keuangan (Y). Based on the coefficient value of 0.297 marked positive, indicating a positive influence. where the value of t calculates 6,226. This means that the higher the competence of the village apparatus (X1), the higher the financial performance of the village government (Y). Thus, it can be concluded that the first hypothesis stating the competence of village apparatus has a positive effect on the financial performance of the village government, is **accepted**. The results of this study found that competencies consisting of three indicators, namely knowledge, skills, and attitudes affect the financial performance of the village government. This research is in line with the research conducted by Komang et al (2016) competencies positively affect the financial performance of the village. Aprilya (2020) also found that competence has a positive effect on the financial performance of the village government. This is also in line with the results of research conducted by Munti and Fahlevi (2017) which stated that the competence of village apparatus has a positive influence on the performance of financial management in its research.
- b. The result of regression analysis for the effect of clarity of budget target (X2) on the financial performance of village government obtained probability value of 0.000. Because the probability value is greater than 5% (0.000<0.050), the partially variable clarity of the budget target (X2) has a significant effect on the variable financial performance of the village government (Y). based on the coefficient value of 0.649 marked positive, identifying positive influences. where the value t calculates 8,569. This means that the higher the clarity of the budget target (X2), the better the financial performance of the village government (Y). Thus, it can be concluded that the second hypothesis stating the clarity of the budget target has a positive effect on the financial performance of the village government, is **accepted**. The findings of this study found that the clarity of budget goals consisting of 5 indicators, namely timeframe, priority target, coordination difficulty level, specific, work-oriented and measurable impact on the financial performance of village government. This research is also in line with research conducted by Azmi et al., (2014) which found that the clarity of budget targets has a positive effect on the performance of regional financial management and the research of I Made Agus Suma Arta (2019) found that clarity of budget goals has a positive effect on the performance of village fund management.
- c. The result of regression analysis for the influence of organizational commitment (X3) on the financial performance of village government obtained probability value of 0.000. Because the probability value is greater than 5% (0.000<0.050), the organizational commitment variable (X3) partially affects the variables of the financial performance of the village government (Y). based on the coefficient value of 0.235 marked positive, identifying positive influences. Where the value of t calculates 6,001. This means that the higher

the organizational commitment (X3), the higher the financial performance of the village government (Y). Thus, it can be concluded that the third hypothesis stating the organization's commitment positively affects the financial performance of the village government, is **accepted**.

- d. These results support research conducted by Vetty research (2015) found that the organization's commitment has a positive effect on the financial performance of the village government. organizational commitments can affect the performance of village government keuangan. The higher the commitment of an organization, the better the financial performance of the village government.

2. Hypothesis Testing Model 2

To find out the effect of moderation in the application of village apparatus competencies, clarity of budget targets, and organizational commitment to the financial performance of village governments used Moderated Regression Anaysis (MRA). Based on the processed data, the results of the analysis are obtained as follows.

a. Determinant Test (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.983 ^a	.966	.966	.886
a. Predictors: (Constant), X3_Z, X2_Z, X1_Z				

Based on the table above, the result of R Square determination coefficient in model shows R square determinant coefficient value in test result with value of 0.966 or 96.60%. This result indicates that the variable financial performance of the village government (Y) is influenced by 96.60% by the competence of village apparatus (X1), clarity of budget target (X2), and organizational commitment (X3) after interacting with organizational culture variables (Z). The remaining 3.40% is influenced by other variables outside the free variables examined in this study.

b. Statistical Test F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3485.466	3	3485.466	4439.989	.000 ^b
	Residual	120.893	152	.785		
	Total	3606.359	155			
a. Dependent Variable: Y						
b. Predictors: (Constant), X3_Z, X2_Z, X1_Z						

Based on the table above the amount of Fhitung is 4439.989 with a significantly lower rate of error rate (0.00 < 0.05). This shows that the organizational culture moderates the relationship between the competency mechanisms of village apparatus, clarity of budget targets, and the organization's simultaneous commitment to the financial performance of the village government.

c. T Test (Partially)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	61.564	.071		867.861	.000
	X1_Z	.001	.000	.475	5.731	.000
	X2_Z	.003	.000	.540	5.699	.000
	X3_Z	.002	.001	1.242	2.275	.024
a. Dependent Variable: Y						

Based on the results of the regression test above, linear regression equations can be arranged as follows.

$$Y = 61.564 + 0,001 X1.Z + 0,003 X2.Z + 0,002 X3.Z$$

In addition, to test the hypothesis of the moderating variable the influence of the independent variable on the dependent variable, a partial test (t test) was carried out as follows:

- a. The result of regression analysis for organizational culture influence in moderating the relationship between village apparatus competencies (X1) obtained probability value of 0.000. Because the probability value is greater than 5% ($0.000 < 0.050$), the partial competency variable of the village apparatus (X1) has a significant effect on the performance of village government keuangan (Y). based on the coefficient value of 0.001 marked positive, indicating a positive influence. Where the value of t count is 5731. This means that the higher the organizational culture owned by a village apparatus, the higher the level of competence of the village apparatus (X1) that is owned so that the better the financial performance of the village government (Y). Thus, it can be concluded that the fourth hypothesis stating that organizational culture strengthens in moderating the influence of competence of village apparatus on the financial performance of village governments, is **accepted**.

The results of this research support the research conducted by Nazaruddin and Setyawan (2012) said in this study the organizational culture and work ethic together have a positive and significant impact on the financial performance of the village.

- b. The result of regression analysis for organizational culture influence in moderating the relationship between clarity of budget target (X2) to the financial performance of village government obtained probability value of 0.000. Because the probability value is greater than 5% ($0.000 < 0.050$), the value indicates that the organizational culture has a positive and significant effect in moderating the relationship between the clarity of the anggaran target and the financial performance of the village government. The coefficient of organizational cultural influence in moderating the relationship between the clarity of the budget target to the financial performance of the village government is 0.003 indicates a positive direction, where the t value is calculated at 5,699. That is, the higher the organizational culture (Z) owned by a village apparatus, the higher the level of clarity of the budget target so that the financial performance of the village government (Y) will be higher. Thus, it can be concluded that the fifth hypothesis stating that organizational culture strengthens in moderating the influence of clarity of budget targets on the financial performance of village governments, is **accepted**.

These results support research conducted by Benedict Oksanda (2015) revealing that organizational culture is able to moderate the relationship between clarity of budget targets to the financial performance of village governments, and Khairul Badri's research (2016) shows that organizational culture is able to moderate the relationship of clarity of targets to the financial performance of village governments.

- c. The result of regression analysis for organizational culture influence in moderating the relationship between organizational commitment (X3) to the financial performance of village government (Y) obtained probability value of 0.000. Because the probability value is greater than 5% ($0.024 < 0.050$), the value implies that the organization's culture has a positive and significant effect in moderating the relationship between organizational commitment and the financial performance of the village government. The coefficient of organizational cultural influence in moderating the relationship between the organization's commitment to the financial performance of the village government is 0.002 indicating a positive direction. where the value of t calculates 2,275. That is, the higher the organizational culture owned by a village apparatus, the higher the level of organizational commitment owned, so that the financial performance of the village government will be higher. Thus, it can be concluded that the sixth hypothesis stating that the organizational culture strengthens in moderating the influence of the organization's commitment to the financial performance of the village government, is **accepted**.

This result supports the research conducted by Afdalul Aulad (2018) revealed that the culture of the organization is able to moderate the relationship between the organization's commitment to the financial performance of the village government. With a good organizational culture, there will be a good karekteristic in the village apparatus and one's performance will increase.

d. DISCUSSION

Based on the results of hypothesis testing and discussion on the influence of competence apparatus, clarity of budget objectives, and organizational commitment with organizational culture as a moderation variable, it can be concluded as follows.

1. The competence of the apparatus directly affects the financial performance of the village government. The results of this research in accordance with competencies become one of the things that can be a problem solve the gap between the government and the community, and ensure that the resulting competencies can impact the financial performance of the village government with a high level of competence skills apparatus so that the community can give its trust to the government with good results.
2. Clarity of budget targets directly affects the financial performance of the village government. The results of this study in accordance with the clarity of budget goals refer to the budget that has been made and can be understood clearly and specifically in accordance with what has been planned in advance has an impact on either the performance or managerial activities of the apparatus itself. Facts found in the field show an

appropriate relationship with each other where with the clarity of budget goals, the apparatus can determine the target in achieving the budget, and formulate what will be done so that what has been targeted at first can be realized well. In order for the budget to be clearly used and have benefits for the public and the village government apparatus as the executor of the budget, the village government apparatus of all levels must always work efficiently and effectively because it is limited by the time and budget targets that have been planned in the beginning.

3. The organization's commitment directly affects the financial performance of the village government. It is understandable that the better the commitment of village organizations, they will survive in the organization despite the condition of the organization and committed to creating good performance.
4. Organizational culture strengthens in moderating the competence of the apparatus to the financial performance of the village government. These findings show that organizational culture can moderate the influence of apparatus competence on the financial performance of village governments. With an organizational culture that provides identity for the organization, it will be able to encourage individuals to remain consistent competencies in working so as to improve their performance and of course will also improve the performance of the organization.
5. Organizational culture strengthens in moderating the clarity of budget targets on the financial performance of village governments. This is in line with the good organizational culture will make the performance of the apparatus disciplined, responsible, so that the clarity of budget targets is very influential on the financial performance of the village government, and the community can see the performance of the village government in real terms. The existence of a clear budget target, it will make it easier to account for the success or failure of the implementation of organizational tasks in order to achieve the goals and goals that have been set before.
6. Organizational culture strengthens in moderating the organization's commitment to the financial performance of the village government. These findings show that the organization's culture significantly strengthens the influence of the organization's commitment to the financial performance of the village government. a clear understanding of the vision and mission of the organization is the fulfillment of the organization's commitment that has a positive impact on all planning in the organization. To maximize the achievement of organizational goals, the commitment of people in the organization becomes important. With the existence of a supportive organizational culture, there will be a good carekteristic in these employees and one's performance will increase.

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