



Research Paper

The Influence of Community Competency, Organizational Commitment, and Participation on the Accountability of Village Fund Management in North Toraja District

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ABSTRACT: This study aims to analyze and explain the Effect of Competence, Organizational Commitment, and Community Participation on Village Fund Management Accountability in North Toraja Regency. The research method used by the author is a survey method. The data used in this study is primary data using a questionnaire. This research is a quantitative research, with a research design of hypothesis testing study to test the effect between variables. The results showed that: competence, organizational commitment and participation had a positive and significant impact on village financial management accountability in North Toraja Regency.

KEYWORDS: Competence, Organizational Commitment, Participation and Accountability.

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I. INTRODUCTION:-

Accountability is a matter of accountability; circumstances can be held accountable (Big Indonesian Dictionary). Accountability is the highest goal of government financial reporting, the government must be the subject of providing information in order to fulfill the public's rights to know and be informed (Setiawan, Haboddin and Wilujeng, 2017). The community needs information about all activities carried out by the government as a resource manager that has been entrusted to find out how much resources are managed, their use and accountability (Widyatama, Novita and Diarespati, 2017). Mardiasmo (2009), public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the principal (principal) who has the right and authority to demand such accountability. The trustee (principal) has the right to supervise and control the course of management carried out by the agent in order to minimize the occurrence of fraud.

There is a phenomenon related to the management of the Village Fund, namely that the accountability reports made by the village do not follow the standards and are prone to manipulation. And the village budget that is compiled does not fully describe the needs needed by the village (Irma, 2015). A village financial management can be said to be accountable if financial management can be accounted for starting from planning, implementation, administration, to village financial reporting.

With the professionalism and competence of the apparatus in managing village finances, it is hoped that the economic and social objectives of the village government can be achieved. Therefore, the participation of parties outside the village government and the Village Consultative Body (BPD) such as village leaders, religious leaders, farmers, village entrepreneurs, and other community representatives must synergize and be involved in village financial management. Prasetyo and Muis (2015) stated that supervision of village financial management should be carried out professionally, strictly, controlled and with integrity. Research by Fikri, et al (2015) states that the competence of the apparatus with poor accounting understanding causes unprofessional financial management so that fraud has the potential to occur. This indicates that the internal control system and the competence of the apparatus must synergize in order to prevent fraud.

Another factor that affects accountability is the resources of the apparatus. The implementation of tasks in the village government must have competent apparatus resources and are able to account for the tasks assigned to them. Mitrani (2002) who says that competence is a person's basic nature which is itself related to

the implementation of a job effectively and successfully.

Wida (2017), argued that at the accountability stage it was still not going well because the human resources of the implementing team in making administrative reports were still lacking, which then hampered the timeliness in submitting the Letter of Accountability (SPJ). Kholmi (2016) found an obstacle in managing Village Funds in Kedung Betik village is the lack of understanding of village officials in implementing Village Funds. Nafidah's research (2017) also found that the capacity of human resources was limited, village assistance was less than optimal and there was an unequal understanding between villages and local governments towards some budget expenditure allocations for village activities. In contrast to Linggi (2016), he found that village officials (Lembang) in North Toraja had carried out accountability in accordance with a predetermined format but the obstacle was the submission of financial reports to the wider community which had not been implemented.

Another factor studied is organizational commitment. The commitment of the village apparatus is important to be able to maximize the achievement of the goals of an organization (Mada, Kalangi, and Gamaliel, 2017). A village official who is committed to the goals and objectives will influence his actions and performance. One of the goals of the village government is the implementation of accountable village financial management, an apparatus who is committed to performing well in order to achieve the village government's goals. This view is supported by research by Mada, Kalangi and Gamaliel (2017) and Mariska, Damayanti and Rura (2018) which provide evidence that organizational commitment has a positive effect on village financial management accountability. Village officials who have organizational commitment are characterized by a strong belief in the values and goals of the organization and are willing to increase efforts for the benefit of the organization. Organizational commitment will affect productivity because village officials are willing to work hard.

From this monitoring, if something is not right, it can be directly reported to the village government and the Village Consultative Body. According to the findings of the 2019 North Toraja Regency Inspectorate team, the financial management of Village Funds in North Toraja Regency is still faced with several obstacles, including transaction bookkeeping that is not maximized or in accordance with the provisions, management resources that are still lacking due to the selection of village officials based on political choices not based on ability. and knowledge. Previous studies have focused more on the aspects of accountability, transparency, and community participation in relation to the management of village funds.

II. LITERATURE REVIEW:-

Accountability Concept

Accountability comes from English accountability which means a state that can be accounted for. That is why, accountability describes a condition or condition that can be accounted for. Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/leader of an organizational unit to those who have the right or are authorized to ask for accountability. Accountability will be better if it is supported by an accounting system that produces accurate, reliable, timely, and accountable information (Komang, 2014). Public accountability is also defined as the obligation of agents (government) to manage resources, report, and disclose all activities and activities related to the use of public resources to the mandate giver (principal) (Mahmudi, 2010).

Another definition according to the BPKP Government Agency Performance Accountability Study Team, accountability is the embodiment of the obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and targets that have been set through a media of periodic accountability.

Regional Autonomy and Village Funds.

The principle of autonomy is the principle of autonomy to the fullest in the sense that the regions are given the authority to manage and regulate all government affairs outside those of the Government as stipulated in the Act. The decentralization process that has been going on has provided awareness about the importance of regional self-reliance which is based on empowering local potential. Although at present the existing policies still focus on autonomy at the Regency/City level, in essence, this independence must start from the lowest level of government, namely the village.

The village government is believed to be better able to see the priority needs of the community than the district government which actually has a wider and more complex scope of problems. For this reason, rural development carried out must be in accordance with the problems faced, potentials, community aspirations and rural development priorities that have been determined.

According to Law no. 6 of 2014 concerning Villages Article 18, village authorities include authorities in the field of village administration, implementation of village development, village community development, and village community empowerment based on community initiatives, origin rights, and village customs. Based

on Law Number 6 of 2014 concerning Villages, it is given the authority to regulate and manage its authority according to the needs and priorities of the village. This means that the Village Fund will be used to mark the overall authority in accordance with the needs and priorities of the Village Fund, however, considering that the Village Fund is sourced from the Central Expenditure, to optimize the use of the Village Fund, the Government is given the authority to set priorities for the use of the Village Fund to support village development programs and empowerment of rural communities.

Village Financial Management

Permendagri No. 113 of 2014 states that village financial management is all activities that include planning, implementation, administration, reporting, and village financial accountability. Village financial management is a series of cycles that are integrated and integrated from one stage to another.

In general, village financial management must be guided by the following principles: (1) Financial management is planned openly through village development planning deliberation, the results of which are set forth in the Village Regulation on APBDes, and implemented and evaluated openly and involving all elements of the village community; (2) All activities must be accountable administratively, technically, and legally; (3) Information on village finances in a transparent manner.

Village Apparatus Competence

In general, competence is defined as the skills, skills, and abilities that characterize a person in his success in doing a job (Widyatama, Novita and Diarespati, 2017). Competence is literally defined as skills, abilities, and authority and etymologically, competence is defined as a dimension of the behavior of someone who has expertise, knowledge, and good behavior in him to carry out a job (Sutrisno, 2009). Competence is the capacity of individuals, institutions, or systems to carry out their functions and responsibilities effectively and efficiently in order to achieve the goals that have been set (Sugiarti and Yudianto, 2017). In the face of organizational demands in the form of rapid change, complex problems, and an uncertain future, competence is needed by public or private organizations. Competence that contains several key behaviors that are important to carry out the role in realizing work with satisfactory performance (Sutrisno, 2009).

Organizational Commitment

Organizational commitment is the degree to which a person favors the organization and its goals, as well as the desire to maintain membership in the organization (Lubis, 2010). Organizational commitment is seen as a value where individuals will think about their work and organization, giving all efforts to achieve organizational goals (Harmen and Amanah, 2013). While Muslih (2011: 70) suggests that organizational commitment is the agreement of all parties within an organization regarding guidelines and implementation related to achieving organizational goals. As a mutual agreement, when someone's needs in the organization have not been met, it will reduce their loyalty to the company and result in reduced employee responsibilities in carrying out their work.

Society participation

Adisasmita (2006) several reasons why the community needs to participate and are encouraged to participate, namely: (1) The community really understands the state of the social and economic environment of the community; (2) The community is able to analyze the causes and effects of various events that occur in society; (3) The community is able to formulate solutions to overcome the problems and obstacles faced by the community; (4) The community is able to utilize its development resources to increase production and productivity in order to achieve community development targets; and (5) the community with efforts to improve their human resources capabilities and willingness, so that based on strong self-confidence and self-reliance, they are able to eliminate most of the dependence on outside parties.

Research Methods:

This study aims to analyze and explain the Effect of Competence, Organizational Commitment, and Community Participation on Village Fund Management Accountability in North Toraja Regency. The research method used by the author is a survey method. The data used in this study is primary data using a questionnaire. This research is a quantitative research, with a research design of hypothesis testing study to test the effect between variables. The number of samples in this study were 72 respondents. The variables in this study are competence, organizational commitment, participation and accountability.

III. RESULTS:-

Description of Research Results

Multiple Linear Regression Analysis Test

The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The research data was processed using the Statistical Package for Social Science (SPSS) program. In the analysis of research data using multiple linear regression, testing the validity and reliability of the data, descriptive statistics, classical assumption testing, and hypothesis testing (F test and t test). The equation of the multiple linear regression model used in testing the hypothesis in this study is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information :

Y = Village Fund Management Accountability

X1 = Competency of Village Fund Management Apparatus

X2 = Organizational Commitment

X3 = Community Participation

a = Constant

b1-b3 = Regression coefficients X1, X2, and X3 e= Error

By using the SPSS Version 25 data analysis program tool, the regression coefficient value of each variable which includes competence, organizational commitment and community participation is obtained which is included in the following model:

$$Y = -2.911 + 0,196X_1 + 0,162X_2 + 0,548X_3$$

The multiple linear regression equation above can be interpreted as follows:

Table 1

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	-2.911	2.129		-1.367
	Apparatus competence (X1)	.196	.045	.376	4.335
	Organizational commitment (X2)	.162	.062	.244	2.595
	Society participation (X3)	.548	.116	.387	4.722

a. Dependent Variable: Village Fund Management Accountability

Source: Primary data processed, 2021

Partial test (t test)

Table 2 t test results

Model		Unstandardized Coefficients		Standardized Coefficients	t- hitung	t-tabel	Sig.	Collinearity Statistics	
		B	Std. Error	Beta				Tolerance	VIF
1	(Constant)	-2.911	2.129		-1.367		.176		
	Apparatus competence (X1)	.196	.045	.376	4.335	1.667	.000	.639	1.565
	Organizational commitment (X2)	.162	.062	.244	2.595	1.667	.012	.545	1.834
	Society participation (X3)	.548	.116	.387	4.722	1.667	.000	.714	1.400

a. Dependent Variable: Village Fund Management Accountability

Source: Primary data processed, 2021

1. Variable X1 partially affects income (Y). Based on the results of calculations using the SPSS version 25 test tool, it is known that the t-count of the Participation variable is 4.335 with a significant level of 0.000, because the t-count is 4.335 greater than the t-table of 1.667, which means that the competency variable has a positive and significant influence on village fund management accountability in North Toraja Regency.

2. Variable X2 partially affects income (Y). Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the Participation variable is 2,595 with a significant level of 0.012, because the tcount of 2,595 is greater than the t table of 1,667 which means the commitment variable has a positive and significant influence on the accountability of village fund management in North Toraja Regency.

3. Variable X3 partially affects income (Y). Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the Participation variable is 4.722 with a significant level of 0.000, because the tcount of 4.722 is greater than the t table of 1.667 which means the participation variable has

a positive and significant influence on the accountability of village fund management. in North Toraja Regency.

From the description of the t test using the SPSS version 25 data analysis program, it is known that the four independent/independent variables (X) have a positive and significant effect on the accountability of village fund management in North Toraja Regency with the following summary:

1. Competence variable (X1) with tcount value of 4.335 > t table of 1.667.
2. Commitment variable (X2) with tcount 2,595 > t table 1,667.
3. Participation variable (X3) with tcount 4.722 > t table 1.667.

F Uji test

The F test is used to determine whether the independent variables work together in influencing the dependent variable.

Table 3
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	345.538	3	115.179	46.631	.000 ^b
	Residual	167.962	68	2.470		
	Total	513.500	71			

- a. Dependent Variable: Y
 - b. Predictors: (Constant), X3, X1, X2
- Source: Primary data processed, 2021

Based on the results of SPSS version 25 data analysis, it is known that the Fcount is 46,631 with a significant 0.000, therefore the Fcount value is 46,631, meaning that the independent variable (X) which includes transparency, competence and participation simultaneously affects the accountability of village fund allocation management in North Toraja Regency. it is said to be significant because the test shows that the results of Fcount = 37.746 are greater than F table = 2.74 or it can be said that Ho is rejected and Ha is accepted.

Test of the coefficient of determination

The coefficient of determination test is a means of testing to determine the ability of the independent variable in explaining the dependent variable with the regression model. The correlation coefficient test value in the regression is indicated by the R value. The following is a table of the coefficient of determination. Analysis of determination or R2 is also a benchmark that shows how much the independent variable contributes to the dependent variable. Determination analysis is used to determine the percentage contribution of the influence of independent variables simultaneously on dependent variable.

Table 4

Model	Model Summary ^b				
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.820 ^a	.673	.658	1.57163	1.575
Predictors: (Constant), X3, X1, X2					
Dependent Variable: Y					

Source: Primary data processed, 2021

The value of the coefficient of determination (Adjusted R square) is 0.658, which means that the independent variable (X) which includes competence, commitment and participation contributes to the variation of village fund management accountability in North Toraja Regency by 65.8%, while the remaining 34, 2% is influenced by other variables that are not included in this study.

IV. DISCUSSION:

The Effect of Competence on Village Fund Management Accountability

Through hypothesis testing, it is shown that tcount of 4,335 is greater than t table of 1,667 with a significance level of 0.000 which is smaller than 0.05 which means that the competency variable has a positive and significant influence on the accountability of village fund management in North Toraja Regency, thus the hypothesis be accepted. This means that improving the quality of the village apparatus will increase the accountability of village fund management, and vice versa, a decrease in competence will reduce the accountability of village fund management. The decline in competence can occur due to several things, namely because in villages in Toraja, the way of recruiting employees is still using the family system.

The results of this study are in line with those carried out by Subroto (2009), the low competence of human resources of village government officials is an inhibiting factor in the management of accountable village fund allocations. Based on the demographic results, most of the apparatus with high school education can result in the apparatus being less skilled in the financial management of village funds. Therefore, to increase the capacity of human resources, it must be supported by educational backgrounds such as providing scholarships for study assignments, participating in training organized by sub-district or district governments, always following technological developments in the village financial management system. In addition, increasing human resources in the village can be done by means of socialization, monitoring, evaluation and supervision in order to create a prosperous and independent community (Dewi, Ramadhan and Wiratno, 2016).

The Effect of Organizational Commitment on Village Fund Management Accountability

Tests were carried out separately on the organizational commitment variable. From the results of the analysis, it was found that tcount was 2,595, which was greater than ttebel was 1,667. This means that organizational commitment affects the accountability of village fund management. This is in line with research by Mada et al. (2017) and Medianti (2018) which show that organizational commitment affects the accountability of village fund management.

The results of this test are in line with those developed by Cavoukian et al in Mada et al (2017) who stated that there are five important elements in accountability, namely organizational commitment to accountability and the implementation of internal policies that are consistent with externals, mechanisms for implementing privacy policies, systems for auditing internal and external oversight and assurance, transparency and mechanisms for individual participation and means for remediation. Having organizational commitment is important in government organizations. By having organizational commitment, it is expected to have a positive outlook and try to do the best to achieve goals.

The Effect of community participation on Village Fund Management Accountability

Through hypothesis testing, it is shown that the tcount of 4.722 is greater than the t-table of 1.667 with a significance level of 0.000 which is smaller than 0.05 which means that the community participation variable has a positive and significant influence on the accountability of village fund management in North Toraja Regency, thus hypothesis is accepted. This means that the contribution of the community in the management of village funds will increase the accountability of village fund management, and vice versa, the absence of intervention from the community will reduce the accountability of village fund management.

This research is in line with Periansya (2020) where the results of the study show that the Competence of the Village Apparatus has a real and important effect on Village Fund Management Accountability, then Village Community Participation is also useful and important for Village Fund Management Accountability. Meanwhile, the Village Apparatus Competence and Village Community Participation together are useful and important for Village Fund Management Accountability.

V. CONCLUSION:

Based on the results of the research and discussion above, it can be concluded:

1. Competence has a significant effect on the accountability of village fund management in North Toraja Regency. Thus, the higher the knowledge, experience and skills of financial managers, the more effective village financial management in North Toraja Regency is.
2. Organizational commitment has a significant effect on the accountability of village fund management in North Toraja Regency. In other words, the more committed to the agency, the better the village financial management in North Toraja Regency.
3. Participation has a significant effect on the accountability of village fund management in North Toraja Regency. In other words, the more the community or stakeholders are involved in the planning process, the more accountable village financial management is in North Toraja Regency.

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