

The Effects of Village Apparatus Competence, Leadership and Accessibility of Village Fund Reports on Accountability of Village Fund Management with Internal Control Systems as Moderating Variables

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Abstract--- Purpose- The purpose of this study is to analyze The Effects of Village Apparatus Competence, Leadership and Accessibility of Village Fund Reports on Accountability of Village Fund Management with Internal Control Systems As Moderating Variables of Studies in Village Governments in Banjarnegara.

Design- This study used primary data obtained from the distribution of questionnaires to 74 villages which were then filled in by village heads and village secretaries. The sample of this study was taken using a cluster random sampling system, the data were then analyzed using multiple regression analysis with the SPSS 21 application.

Findings- Based on the hypothesis testing it is known that competence and leadership have a significant and positive effect on accountability. Leadership variables have a significant negative effect on accountability. The internal control system is able to moderate the relationship of competency and accessibility to accountability, but cannot positively moderate the relationship between leadership and accountability.

Originality/Value- This article is original and has not been published in any journal. **Keywords---** *Competence, Leadership, Accessibility, Accountability, Internal Control Systems*

I. Introduction

The village is a representation of the smallest legal community unity that has existed and developed in line with the history of Indonesian people's lives and became part of the Indonesian governance structure (Ministry of Finance of the Republic of Indonesia, 2018). Village funds are funds sourced from the National Budget and are intended for the development and empowerment of village communities. In order to support the implementation of village functions in the administration of government and village development in all aspects following their authority, Law number 6 gives a mandate to the government to allocate village funds.

Village funds are budgeted every year in the APBN given to each village as a source of village income. The village funds allocated for villages and traditional villages that are transferred through the district / city APBD are allocated to each village equally and fairly. Village funds in the APBN are determined at 10% of and outside the regional transfer funds in stages. Village funds are calculated based on the number of villages and allocated by taking into account the population, poverty rate, area, and geographical difficulty. The village fund is to improve public services in the village, alleviate poverty, advance the village economy, overcome development disparities between villages, and strengthen the village community as the subject of development. Accountability is the obligation of the trustee; in this case, the village head and his apparatus to provide accountability, present, report, and disclose all activities that are his responsibility to the trustee.

Accountability is useful to ensure existing provisions use that village funds. The high transfer funds have resulted in misappropriations such as the use of village funds that are not per their allotments and do not produce significant results for village development. Allotments do not use about 6% of village funds in force in 2015 (<http://liputan6.com>).

Accountability is essential to be owned by business entities and governments as a form of accountability to stakeholders.

The government is an organization whose duty is to serve the community. In the private sector, accountability will appear autonomous if the entity has or is in the process of issuing securities in the capital market. The entity controls assets for a large group of people (Narsa & Isnalita, 2017). About village funds, local government accountability is very complex and attracts much interest. The problem of resource mismanagement has raised stakeholder concerns because government agencies are seen as public agents with the task of ensuring the functioning of government agencies that are expected to be responsible for success or failure to those believed to receive the right to disburse funds. Several factors affect accountability (Mahayani, 2017) states that the more competent the village government officials are, the more capable the village government officials manage village funds in an accountable manner.

A different matter was expressed by (Widyatama & Novita, 2017), which stated that competence did not affect the accountability of village fund accounting management. Mahayani (2017) states that there is no relationship between leadership and accountability. Different results stated by (Kuddy, 2016) which states there is a relationship between leadership and accountability. (Kewo, 2017) the internal control system has a positive and significant effect on accountability.

According to (Wahyuni et al., 2014), accessibility has a significant and positive effect on accountability. Different results stated by (Yuliani, 2017) which states there is no relationship between accessibility and accountability. The research, there is still a tendency to influence the variables of competence, accessibility, leadership, which are still experiencing inconsistencies so that a research gap is still found. The description above shows the importance of research on village fund management accountability; there are still have inconsistencies in the results of previous studies. concerning the influence of the analysis of the determinants of village fund management accountability, thus encouraging researchers to take a study entitled "Influence of Competence, Leadership, Accessibility to Village Fund Accountability with Internal Control as a Moderating Variable. "

II. Methodology

Location and Research Design

This research was conducted at the village government office in Banjarnegara district, Central Java. The type of data in this study is primary data. This study design is a quantitative study with ex post facto research methods, namely research that takes or digests data from events that have occurred (Wahyudin, 2015; 18).

Population and Sample

The population in this study is the village administrator in the district of Banjarnegara. The population taken is those involved in village financial management. Village financial management is carried out by the village head and the Village Financial Management Technical Implementation (PTPKD) consisting of the village secretary, the village treasurer, and the section head. The sampling technique used is Purposive Random Sampling because the population used is homogeneous and does not take into account certain levels or classifications. The determination of the number of samples is calculated using the Slovin formula, which results in 74 villages with two respondents taken from each village.

Method of collecting data

The data used in this study are primary. This study took data directly in the form of a questionnaire given to village financial managers. Data sources were obtained from respondents' answers consisting of village heads or village secretaries, and village treasurers as village financial managers. Questionnaires were given directly to respondents. (Ghozali, 2009) A questionnaire is reliable if one's answer to a statement is consistent or stable from time to time. Questions or statements in the questionnaire for each variable in this study were measured using a Likert Scale. The questions in this section are made using a scale of 1-5.

Data analysis

Data that has been collected then processed to find out the results of research. Data is processed using the SPSS 21 application. Based on the problems that have been formulated, research objectives, and attention to the nature of the data collected, the data analysis in this study is described using descriptive statistics, multiple regression analysis, moderated regression analysis (MRA), and hypothesis testing.

III. Result and Discussion

Descriptive Analysis Results

The results of the descriptive analysis of accountability variables with N are 148 obtained, the results of the minimum value are 48, the maximum value is 63, and the average value is 56.66622. From these results, the accountability variable has an average value that is included in the high category. The results of the descriptive analysis of competency variables with N values are 148 obtained results with a minimum score of 67 with a maximum value of 90, and an average value of 76.9865. From these results, it is known that the competency variable has an average that is included in the high category.

The results of the descriptive analysis of leadership variables with N values of 148 obtained the results of a minimum value of 94, a maximum value of 131, and an average value of 120,0068. From these results, it is known that the competency variable has an average that is included in the high category. The results of the descriptive analysis of accessibility variables with N values of 148 obtained the results of a minimum value of 67, a maximum value of 99, and an average value of 86.6622. From these results, it is known that the competency variable has an average that is included in the high category. The results from the descriptive analysis of internal control variables with N values are 148 obtained results of a minimum value of 110, a maximum value of 146, and an average value of 134.5405. From these results, it is known that the competency variable has an average that is included in the high category.

Results of multiple regression analysis

In a linear regression model, can be said to be good if it meets the calcic assumption. Therefore in this study, using a classic assumption test before conducting a regression analysis. The analysis used for the classical assumption test is the data normality test, the multi correlation test, and the heteroscedasticity test.

Based on the normality test with the Kolmogorov-Smirnov test, the value of Kolmogorov-Smirnov Z is 0.572, and the Asymp. Sig is 0.900 greater than 0.1, so it can be concluded that the data are typically distributed.

Based on a multicollinearity test, it is known that all independent variances have a tolerance value of more than 0.10, and the value of Variance Inflation Factor (VIF) is less than 10. So it can be concluded that there is no multicollinearity between variance incompetence, leadership, accessibility to internal control.

Based on heteroscedasticity test shows that all independent variables have a significant level above 0.1. it can be concluded that the regression model does not occur heteroscedasticity.

Hypothesis Test Results obtained an equation before the inclusion of the moderating variable and after the moderating variable was included:

$$\text{Accountability} = 6,432 + 0,252\text{kom} + 0,136 \text{ kep} + 0,167 \text{ acces} \dots\dots\dots \text{model 1.}$$

From model 1 equation, it is known that:

1. The regression coefficient for the competency variable is positive 0.252 or 25.2% and positive which means competence will increase the increase in accountability by 25.5%,
2. The regression coefficient of the positive leadership variable is 0.136 or 13.6%, and it is positive, which means that the leadership will increase the increase in accountability by 13.6%.
3. The regression coefficient for the accessibility variable is positive at 0.167 or 16.7% and positive, which means that accessibility will increase the increase in accountability by 16.7%. $\text{Accountability} = 2,551 + 0,373 \text{ com} - 0,324 \text{ kep} - 0,002 \text{ aks} + 0,004 \text{ spi.kom} - 0,003 \text{ spi.kep} + 0,006 \text{ spi.aks} \dots\dots\dots \text{model 2.}$

From equation 2, it is known that:

1. Competence changed to 0.373 or 37.3% which means competence would increase the increase in accountability by 37.3%.
2. The leadership has changed to -0,324 or 32.4% and has a negative value, which means that leadership will reduce the value of accountability by 32.4%.
3. Accessibility changes to 0.002 or 2% and is positive, which means accessibility will increase accountability increases by 2%.
4. The regression coefficient of the competency variable from the MRA test after moderating a positive value of 0.004 then, if the internal control system rises by one unit, will increase the effect of competence on accountability by 4%.
5. The leadership variable after the internal control system variable becomes 0.003 and has a negative value if the internal control system rises by one unit it will reduce the influence of leadership on accountability by 3%,
6. Accessibility after there is an internal control system variable, the value of the regression coefficient becomes 0.006 and a positive value that is if the value of the internal control system rises by one unit it will increase the effect of accessibility on accountability by 6%.

Model Feasibility Test Results (Statistical Test F)

Based on the ANOVA test table or F test, it can be seen that the calculated F value is 12.752, with a probability of 0.00. The probability value is smaller than 0.10, and it can be concluded that the variables of competence, leadership, and accessibility simultaneously affect accountability.

Table 3 .1
Test Results of partial significance t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	27,569	2,551		10,806	,000
Kompetensi	,373	,033	,560	11,326	,000
Kepemimpinan	-,324	,030	-,408	-10,928	,000
1 Aksesibilitas	,002	,001	,005	2,087	,038
spi.komp	,004	,000	,680	11,196	,000
spi.kep	-,003	,000	-,724	-11,269	,000
spi.aks	,006	,001	,687	10,971	,000

Source : Primary Data Processed, 2018

- H1.** In the table above, it is known that the competency variable (X1) has a calculated t value higher than t table that is $11.326 > 1.665$, and a significance value of $0.00 < 0.05$. So, it can be concluded that H1, which states that competence has a positive and significant effect on accountability received.
- H2.** The table above it is known that the leadership variable (X2) has a value of -10.928 , and a significance value of $0.000 < 0.10$. It can be concluded that H2 which states that leadership has a significant negative effect on accountability, then H2 is rejected
- H3.** In the table above, it was written that accessibility (X3) has a value of $t_{arithmetic} > t_{table}$ that is $2.087 > 1.665$, and a significance value of $0.038 < 0.10$, it can be concluded that H3 which states that leadership has a significant and positive influence is accepted.
- H4.** Shows that the moderating variable (spi.kompetensi) has a positive effect with a regression coefficient of 0.004, while the results of the t-test show a significance value of $0.00 (< 0.10)$. This explains that the internal control system has a positive and significant influence on the relationship between competence and accountability in village fund management. Thus H4 is accepted.
- H5.** Shows that the moderating variable (leadership SPI) has a negative effect with a regression coefficient of 0.003, while the t-test shows a significance value of $0.00 (< 0.10)$. This shows that the internal control system has a negative and significant influence on the leadership relationship to accountability; hence, H5 is rejected
- H6.** Showed that the moderating variable (SPI. accessibility) had a positive effect with a regression coefficient of 0.006, while the results of the t-test showed a significance value of $0.00 (< 0.10)$. This explains that the internal control system has a positive and significant influence on the relationship between the accessibility of the village and the accountability of village fund management; thus, H6 is accepted.

Determinant Coefficient Test Results

Based on the determinant coefficient test, it can be seen that the adjusted R square value is 0.196. This shows that variations of the three variables can explain 19.6 % of the variation in accountability. The remaining 80.4% explained other factors not included in this study.

H1 Effect of Competence of Village Apparatuses on Village Fund Management Accountability.

The competence of village officials has a positive and significant direct effect on the accountability of village fund management. Based on the results of statistical tests that have been obtained regression coefficient of 0.373 and t arithmetic of 11.326 with a significance level of $0.00 < 0.10$, so it can be concluded that H1 in this study is supported, namely the competence of village officials has a positive and significant effect on accountability village fund management. This means that the higher the competency of the village apparatus, the higher the accountability in managing village funds. The results of this study support the Spencer competency theory, which explains that competency is a fundamental characteristic possessed by an individual who causally meets the criteria required to occupy a position.

Criteria that must be possessed by someone competent are knowledge, skills, motives, traits, self-concept. Based on empirical evidence from the descriptive analysis, it is known that the average value of each competency indicator is high, and the highest is knowledge. This means that the respondent has good knowledge of managing village funds. (Mahayani, 2017) states that competence is positively and significantly related to accountability. The more competent the village government officials are, the more capable the village government officials manage village funds in an accountable manner. The results of this study are also consistent with the research (Mada, Kalangi, & Gamaliel, 2017) which states that competence has a significant and positive effect on accountability besides the low competency of human resources of village government officials is an inhibiting factor in the management of an accountable Village Fund Allocation.

H2. The Effect of Leadership on Accountability in Village Fund Management.

Leadership has a positive and significant influence on village fund management accountability. Based on the results of statistical tests that have been obtained regression coefficient of -0.332 and t count of -10.928 with a significance level of $0.000 < 0.10$, so it can be concluded that H2 in this study was rejected, namely leadership has a negative and significant effect on the accountability of fund management village. This means that if the leadership value rises, it cannot influence the accountability of village fund management. Based on the results of the descriptive analysis, the average value of leadership in the high category is 120,0068, with a maximum value of 131 and a minimum of 94.

The results of this hypothesis are not following the theory of competence, in an organization that practices leadership, a leader becomes vital in achieving the objectives of village fund management accountability, but the results of the research show that leadership results have a significant adverse effect on accountability which means that if the leadership value does not increase able to influence the accountability of village fund management. Based on descriptive analysis, it is known that in the village of Klampok with a very high leadership value, it is 131 but has accountability in the medium category with a value of 53. This result is contrary to the village of Kutayasa, which has a moderate leadership value of 94 but has a very high accountability value of 62.

These results are in line with research (Mahayani, 2017), which states that the better the value of leadership, the more it cannot influence the accountability of village fund management. The study results demonstrate that increasing the value of leadership does not positively influence the accountability of village fund management. (Mahayani, 2017) states, this can occur because the management of village funds is carried out by a technical implementation team of village financial managers, namely village officials consisting of the village head, village secretary, head of affairs, and treasurer. Each village office has different duties and responsibilities. This causes the role of leadership values to be minimal and even ignored by village government officials.

H3. Effect of Accessibility of Financial Statements on Village Fund Management Accountability.

The accessibility of financial reports has a positive and significant direct effect on accountability for village fund management. Based on the results of statistical tests that have been obtained regression coefficient of 0.002 and t arithmetic of 2.087 with a significance level of $0.38 < 0.10$, so it can be concluded that H3 in this study is supported, namely accessibility has a positive and significant effect on the accountability of fund management village. This means that the higher the accessibility of financial statements owned by the village, the higher the accountability in managing village funds.

In order for the information conveyed in the regional government financial reports to meet the principle of accountability, the village government must increase the accessibility of its financial reports, not just to submit them to the government, but also to facilitate the general public so that they can find out or obtain financial reports quickly.

This result is also following the theory of stewardship, which in the theory of stewardship explains the accessibility of financial statements is one form of village government obligations (steward) to the community (principal) in village financial management, namely by providing access to financial information to the public so that public services and welfare society can be reached to its full potential.

H4. The Influence of the Internal Control System in Moderating the Relationship between the Village Apparatus Competencies and the Village Fund Management Accountability.

The internal control system has a positive effect, with a regression coefficient of 0.004. The coefficient of the variable shows a positive direction and a significance value of $0.00 < 0.05$, it can be concluded, the higher the internal control system, the effect on competence in increasing accountability is positive, so the hypothesis of the influence of the internal control system in moderating the relationship of village apparatus competence to accountability Village fund management is accepted.

According to (Kewo, 2017), the internal control system used by an organization ensures that organizational resources are used effectively and efficiently to achieve organizational goals. One of the actions of internal control is to increase the competence of the village apparatus in managing village funds. By increasing internal control carried

out by increasing the competence of the village fund management apparatus will increase the accountability of village fund management.

H5. Effect of Internal Control Systems Moderating the leadership relationship to Village Fund Management Accountability.

The test results show no empirical evidence that the internal control system strengthens the influence of leadership on the accountability of village fund management. The test results show the opposite that the internal control system weakens the effect of human resource competence on village fund management accountability with the estimated coefficient value marked negative with a regression coefficient of -0.003. This means that the higher the internal control system it has, the smaller the influence of the relationship of the leadership of the village apparatus to the accountability of village fund management. Based on the descriptive analysis in the onion village, it is known that the value of the internal control system is in the very high category, 141 and the value of the leadership is in the high category, 124, but the account value is in the moderate category, only 53. This shows that the hypothesis of the influence of the internal control system moderates the leadership relationship on accountability of village fund management was rejected.

Stewardship theory states leaders must be able to establish good relations with their subordinates in a corporate organization with situational mechanisms that include philosophical management of organizational cultural differences, and leadership in achieving common goals without obstructing foreign interests.

H6. Effect of Internal Control Systems Moderating the relationship of Accessibility of Financial Statements to Village Fund Management Accountability.

The internal control system has a positive effect, with a regression coefficient of 0.006. The coefficient of the variable shows a positive direction and a significance value of $0.00 < 0.05$, it can be concluded, the higher the internal control system, the effect on accessibility in increasing accountability is positive so that the hypothesis of the influence of the internal control system in moderating the relationship of the village apparatus to accountability Village fund management is accepted.

According to Permendagri 113 Article 40 states the realization report and the accountability report on the realization of the APBDesa must be informed to the public in writing and with information media that is easily accessed by the information media as intended, among others, notice boards, community radio, and other information media Ease of obtaining information what is desired can be through various sources not only limited to financial statement books. This is following the theory of stewardship where the existence of controls can realize financial statements that are accountable and easily accessible in the preparation of the financial statements, namely the internal control system following PP No. 60 of 2008 concerning Government Internal Control Systems (SPIP). The village government can direct all of its capabilities and expertise in making internal controls effective in producing quality financial information reports as a form of excellent service to the community.

IV. Conclusion

Competence and accessibility have a significant and positive effect on accountability. Also, Internal control can increase the influence of accessibility to accountability. Leadership has a significant negative effect on accountability. Internal control cannot increase the influence of leadership on accountability. Based on the research results, the variables in this study do not explain all the factors that influence the accountability of village fund management. Therefore in subsequent studies, it is expected to add new variables that can influence the accountability of village fund management.

Based on the results of research variables that do not influence the accountability of village fund management, namely leadership variables and internal control system variables as moderating variables cannot increase the influence of leadership variables on village fund management accountability. The competency variable and the accessibility variable have a significant and positive effect on village fund management accountability. In contrast, the moderating variable can influence the competence and accessibility to accountability.

It is hoped that further research can provide alternatives, such as measurement and others, to prove the hypothesis. This study only uses 74 villages. It is expected that in subsequent studies, it can further broaden the research samples. The instruments used in this study were judged to be still under-representative and not yet comprehend comprehensively about the characteristics of the respondents. In the next research, it is expected to use a more representative instrument and also make observations in advance about the characteristics of the respondents.

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