

Determinants of Accountability for The Management of Funds Vis-À-Vis Village Governments in Indonesia (Empirical Case in Sukabumi, West Java)

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Hesap Verebilirliğin Belirleyenleri: Endonezya'da Köy İdarelerinin Fon Yönetimi (Batı Java'daki Sukabumi'den Deneysel Bir Örnek)

Abstract

The study aims to analyse the effect of Organisational Commitment on the Quality of Village Fund Financial Statements and the impact on Village Fund Management Accountability. The survey had conducted in villages in Sukabumi Regency, West Java. The observation units were village fund management officers, namely village heads/temporary village heads, village secretaries, and heads of financial affairs/village treasurers, totalling 193 villages. The data were analysed with the SEM model and processed using Smart PLS software. The results of this study prove that organisational commitment does not have a significant effect on the quality of Village Fund reports but has a significant impact on the accountability of Village Fund management, and the quality of Village Fund financial statements has a significant effect on the accountability of Village Fund management. The study's implications provide information to decision-makers, especially stakeholders from village funds, to improve organisational commitment and the quality of financial statements so that management and village accountability.

Keywords : Village Fund, Organisational Commitment, Quality of Financial Reports, Accountability of Village Fund Management.

JEL Classification Codes : M40, M42, M48.

Öz

Çalışma, Örgütsel Bağlılığın Köy Fonlarının Mali Tablolarının Kalitesi üzerindeki etkisini ve Köy Fon Yönetimlerinin Hesap Verebilirliği üzerindeki etkisini analiz etmektedir. Anket, Batı Java, Sukabumi Regency'deki köylerde, gözlem birimlerinde köy fon yönetimi memurları, yani köy muhtarları/geçici köy muhtarları, köy sekreterleri, mali işler müdürleri/köy saymanları olmak üzere toplam 193 köyde gerçekleştirilmiştir. Veriler SEM modeli ile analiz edilmiş ve Smart PLS yazılımı kullanılarak işlenmiştir. Çalışmanın sonuçları, örgütsel bağlılığın Köy Fonu raporlarının kalitesi üzerinde önemli bir etkisinin olmadığını, ancak Köy Fonu yönetiminin hesap verebilirliği üzerinde önemli bir etkiye sahip olduğunu ve Köy Fonu mali tablolarının kalitesinin, Köy Fonu raporlarının kalitesi üzerinde önemli bir etkisi olduğunu kanıtlamaktadır.

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Anahtar Sözcükler : Köy Fonu, Örgütsel Bağlılık, Mali Raporların Kalitesi, Köy Fon Yönetiminin Hesap Verebilirliği.

1. Introduction

Poverty is one of the problems that occur in almost all countries in the world, including Indonesia. Therefore, one of the development goals is to improve the community's welfare to alleviate poverty (Anshary et al., 2021; Hasan et al., 2022; Mood & Jonsson, 2016). The social consequence of poverty is the occurrence of social exclusion, and there are several losses for people included in the poor category (Callan et al., 1993; Widodo et al., 2022). This social exclusion has an impact on the low participation of the poor in productive activities as well as in economic activities and even in politics (Böhnke, 2008). Therefore, discrimination against the poor must be eliminated through regional development, especially in rural areas where the poorest live (Metanfanuan et al., 2021; Rodríguez-Pose & Hardy, 2015). Related to Marroli (2017), There are several efforts and priority programs of the Indonesian government to develop villages so that the people in these villages become more productive, including (i) developing the superior product area of the village; (ii) Building village irrigation to support agriculture; (iii) Development of Village Owned Enterprises; (iv) Building sports facilities for rural communities. Therefore, the Indonesian government 2017 allocated a large enough fund to empower rural communities with a budget of Rp800.4 million for 74,954 villages (Wibowo, 2017). Moreover, Table 1 below represents the allocation that has been implemented on the village budget for the village development program during the period 2015-2017, which includes:

Table: 1
Program Implementation of village fund budget use during the period 2015-2017

Rural Development Program	Amount	
Toddler Health Services in Villages (Posyandu)	7,524	Unit
Irrigation	12,596	Unit
Clean water connection	16,296	unit
Village Bridge	512	KM
Village Market	1,819	Unit
Village Road	66,884	KM
Village Sanitation	37,368	Unit

Source: Wibowo, 2017).

However, there is a phenomenon that is contrary to village development activities, where there have been several incidents of corruption of village funds that have occurred recently, which include:

- The occurrence of corruption of village funds by the Village Head in Bangka Lao, East Nusa Tenggara (NTT), amounted to an estimated Rp544 million (Taris & Pythag, 2022);
- Corruption of village funds was carried out by the Village Head and Treasurer of Blang Talon Village, North Aceh, with a total state loss estimated at Rp442 million. (Masriadi & Susanti, 2022);

- The Sei Dadap Plantation Village Head carried out the misuse of village funds, which was estimated at Rp352 million (Ramadhan, 2022).

The corruption from village funds causes village development that could be more optimal, so the allocation of village funds and implementation of government programs are not on target. Therefore, to mitigate corruption in village funds, high accountability for financial and village reports is required (Chang et al., 2021; Utami & Nugroho, 2019).

According to law no. 6 of 2014 Concerning Villages that make villages the spearhead of development and improvement of community welfare in the context of eradicating poverty. Therefore, the village government is given the authority and adequate sources of funds to manage its potential to improve the economy and community welfare (Adnan, 2020; Nugroho et al., 2020). The central government has budgeted a large enough fund to be allocated to the village government as a Village Fund (Fauziyyah et al., 2021; Sigit & Kosasih, 2020). An essential aspect of managing the Village Fund is an understanding of village fund management that must be owned by village government officials and the commitment of village government officials to realise transparency and accountability of village finances through the preparation of village fund financial reports (Nugraha et al., 2018; Rakhmawati et al., 2021). In addition, it is necessary to have an organisational commitment where, according to Mardiana Yusuf & Syarif (2018), is the attitude of loyalty of employees to the organisation by staying in the organisation, helping to achieve the goals of the organisation, and not having the desire to leave the organisation for any reason. As accountability, the manager has made financial statements. Financial statements must have qualitative characteristics to present helpful information for the wearer. Requires the quality of government financial statements to have relevant normative requirements, predictive *value* benefits, and be timely and complete. Research conducted by Mada et al. (2017) shows that the commitment of village government organisations has a positive and significant effect on the accountability of village fund management. At the same time, Iskandar & Setiyawati (2015) state that the quality of financial reporting positively affects financial accountability. Based on the phenomena in the background of this study, the formulation of the problem in this study is (i) Does organisational commitment have a significant effect on the quality of financial statements?; (ii) Does the organisation's commitment significantly affect the accountability of village fund management? (iii); Does the quality of financial statements significantly affect the accountability of village fund management? This study aims to find and obtain empirical evidence of research and contribute theory, practice, and policy on the influence of organisational commitment on the quality of the Village Fund's financial statements and its impact on the accountability of village fund management. The originality of the research is related to the disclosure of village fund accountability based on the perspective of the quality of village fund financial statements and organisational commitment. The implication of this research is to provide information to village fund stakeholders so that the use of village funds can effectively improve the welfare of rural communities to reduce the poor population in an area.

2. Literature Review and Research Framework Organisational Commitment

Organisational commitment is a form of the loyal desire of individuals to follow all the organisation's rules to achieve common goals. Furthermore, Shaleh & Firman (2018) and Umiyati et al. (2022) state that organisational commitment is an essential behavioural dimension that can be used to assess an employee's tendency to survive as a member of the organisation. Mardiana Yusuf & Syarif (2018) stated that organisational commitment is an attitude of employee loyalty to the organisation by staying in the organisation, helping to achieve organisational goals, and not having the desire to leave the organisation for any reason. Therefore, organisational commitment is the attitude of loyalty of employees to the company and the desire to work hard to support the organisation, lead to positive results and stay in the organisation for any reason.

2.1. Quality of Village Fund Financial Statements

According to Donald E. Kieso & Weygandt (2017), the primary purpose of financial statements is to provide financial information about reporting entities that are useful for current and potential equity investors, lenders, and other creditors to make decisions in their capacity as capital providers. For financial statements to provide helpful information for their users, normative requirements must be met in their preparation: relevant, reliable and comparable. The financial statements of the Village Fund, according to Sujarweni (2015), consist of the Village Revenue and Expenditure Budget (APBDes), General Cash Book, Auxiliary Diary Book, Bank Book, Tax Book, Village Inventory Book, Inventory Book, Capital Book, Receivables Book, Debt Book, Balance Sheet, and Budget Realization Report (LRA). Agung (2018) analysed the results of his research showing a positive and significant influence on the competence of human resources on the quality of local government financial statements.

2.2. Village Fund Management Accountability

Accountability is the obligation to provide accountability and explain the performance and actions of a person, legal entity, or organisational leader to other parties who have the right and obligation to ask for the obligation of accountability and information (Halim & Kusufi, 2012). Joyohadisumarto (2018) revealed that accountability is a commitment, a promise from every official in the organisation to account for the activities carried out. Sudaryo, Sjarif & Ayu Sofyan (2017) stated that accountability is one of the main principles in good governance, where the principle of accountability will be realised if there is clarity of duties and authorities in the organisational structure of government, the availability of a public information system, the opening of a budget system. There is an independent institution as a supervisor of the entire government process. The main principles underlying regional financial management, according to Mardiasmo (2018), are the principles of transparency, accountability, and the value of money. Transparency is openness in the process of planning, preparing, and implementing regional budgets; accountability is a principle of public accountability where the budgeting process starting from planning,

drafting, and implementing, must be able to be reported and accounted for to the Regional People's Representative Council (DPRD) and the community.

2.3. Research Conceptual Framework

The Village Fund is to improve public services, alleviate poverty, advance the village economy, overcome development gaps between villages, and strengthen rural communities as subjects of development. In addition, villages can develop the community's economy through training and marketing of community handicrafts, livestock and fisheries businesses, and tourist areas through BUMDes (Village-Owned Enterprises). Through the Village Fund, the government allocates funds through the State Budget intended for Villages, which are transferred through the District/City Regional Revenue and Expenditure Budget and used to finance government administration, development implementation, community development, and community empowerment. The Village Fund in the State Budget is determined to be 10% off and outside the Regional Transfer Fund in stages. Village Funds are calculated based on the number of villages. They are allocated by considering the population, poverty rate, area, and level of geographical difficulty, as stated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia number 20 of 2018, chapter I, article 1, point g. In managing the village fund finances, the village government must have a strong commitment, improve the village government's performance, and be accountable for implementing the village government following Law no. 6 of 2014 article 24 letter g. Village officials must maintain accountability for village fund management by committing to carry out their duties properly and submitting accountability reports on time and prepared based on accounting standards.

Research conducted by Setiyawati (2013), Arvian Triantoro (2014), and Widari & Sutrisno (2017) concluded that organisational commitment has a positive influence on the quality of financial statements. Meanwhile, Carsten & Spector in Dodopo, Sondakh & Tinangon (2017) revealed that the higher the organisational commitment, the more it will impact employees staying in the organisation and continuously improve their performance. However, some researchers need to align with this study's results, namely, Pranata (2019) and Oktavia & Rahayu (2019), with results stating that organisational commitment does not affect the quality of financial statements. Meanwhile, Fikrian (2017), in his research, analysed that the quality of financial statements affects the accountability of regional financial management. Moreover, in their study, Iskandar & Setiyawati (2015) stated that the quality of financial reporting positively affects financial accountability.

The relationship between the organisation's commitment to the quality of the Village Fund's financial statements, which has an impact on the accountability of village fund management, can be illustrated in the research framework as follows:

Figure: 1
Research Framework



Moreover, related to Figure 1, the hypothesis in this research is as follows:

H1: Organisational commitment significantly affects the quality of the Village Fund's financial statements.

H2: Organisational commitment significantly affects the accountability of village fund management.

H3: The quality of financial statements significantly affects the accountability of village fund management.

3. Methodology

This research is quantitative research with a causality approach to testing the effect of organisational commitment (X) on the quality of village fund financial statements (Y) and its impact on the accountability of village fund management (Z). The survey was conducted on villages in Sukabumi Regency, West Java, considering that Sukabumi Regency has the largest area and the most significant number of sub-districts in West Java. Based on data from the Central Statistics Agency of Sukabumi Regency in 2018, the average Village Fund received is around Rp. 800 million per village. The population in this study was the villages receiving the 2018 Village Fund in Sukabumi Regency, West Java, as many as 372 villages with a sample of 193 villages. The sampling technique used is nonprobability, where the findings from the study of the model cannot be generalised definitively to the population of Sekaran & Bougie (2016) and Oktris et al. (2022). Data collection was carried out by field research through questionnaires and literature studies. In this study, data analysis was used using the Partial Least Square (PLS) approach, which included variable descriptions, validity and reliability tests, structural models of the goodness of fit (outer model), and hypothesis testing using structural equation modelling (SEM) with partial least square (PLS) path modelling methods (Ghozali & Latan, 2015; Napitupulu et al., 2020). Furthermore, organisational commitment variables have dimensions: affective commitment, continuance commitment, and normative commitment. The variable quality of financial statements has dimensions consisting of relevance, reliability, and comparability. The accountability variable for village fund management comprises planning, implementation, administration, reporting, and responsibility (Sekaran & Bougie, 2017).

4. Results and Discussions

4.1. Research Variables Description

The results of the descriptive analysis of each variable are as follows:

Table: 2
Variable Description

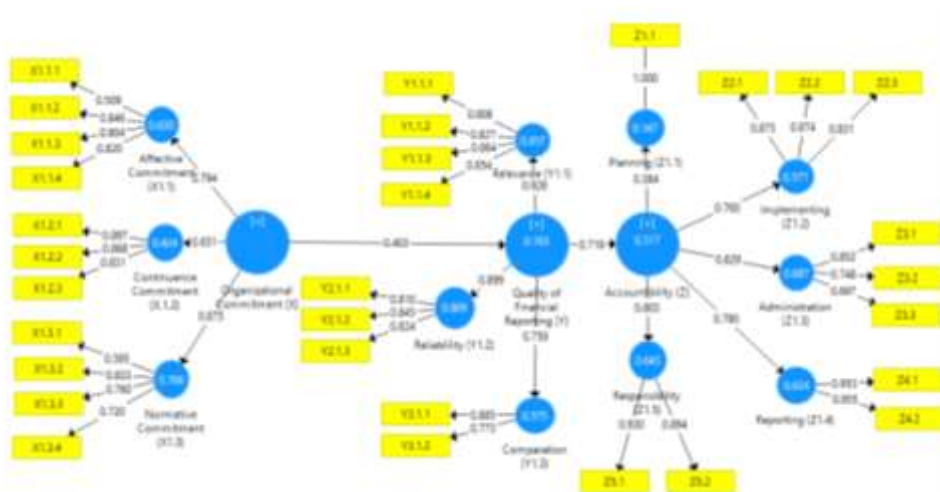
No	Variable	Average Value
1.	Organisational Commitment	3.74
2.	Quality of Village Fund Financial Reports	4.28
3.	Accountability of Village Fund Management	4.38

According to Table 2, the organisational commitment variable has an average value of 3.74, indicating that the village apparatus is aware of and concerned about the firm's reputation and is prepared to remain with it. Furthermore, the average value of the variable quality of financial reports is 4.28, indicating that the quality of financial reports in Sukabumi Regency is excellent, indicating that they present benefits that are relevant to the budget and source of funds, that they are planned on time, and entirely according to standards, that they are presented in a neutral, honest, and verifiable manner, and that they are consistent with the policies and can be compared. In addition, Sukabumi District is growing more accountable for Village Fund administration, as measured by the accountability for Village Fund management variable, which averaged 4.38. It demonstrates village officials' adherence to their powers as indicated in the village's formulation and approved by the Regent, as well as the implementation of the village budget and submission of the Village Budget and Expenditure (APBDes) to the Regent at the end of the fiscal year.

4.2. Validity and Reliability

The illustration describes the output loading factor for Organisational Commitment, the Quality of Financial Reports, and Accountability Management in Figure 2:

Figure: 2
Path Analysis and Hypothesis Testing



The loading factor for each construct meets the convergent validity condition, as indicated by an indicator value greater than 0.5, according to the output from the path diagram above (Figure 2). Each of the loading variables is significant at the 5% level. Furthermore, the findings of reliability testing on each dimension of the latent variables' organisational commitment, financial reporting quality, and managerial responsibility at the Village Fund are summarised in Table 3 below:

Table: 3
Reliability Testing Cronbach's Alpha and Composite Reliability

Variable/Dimension	Cronbach's Alpha	Composite Reliability
Organisational Commitment (X2)	0.820	0.860
Affective Commitment (X2.1)	0.733	0.839
Continuance Commitment (X2.2)	0.833	0.900
Normative Commitment (X2.3)	0.705	0.820
Quality of the Village Fund's Financial Report (Y)	0.890	0.912
Relevance (Y.1)	0.859	0.904
Reliability (Y.2)	0.768	0.866
Comparability (Y.3)	0.560	0.816
Accountability of Village Fund Management (Z)	0.867	0.894
Planning (Z.1)	1.000	1.000
Implementation (Z.2)	0.823	0.894
Administration (Z.3)	0.649	0.811
Reporting (Z.4)	0.902	0.953
Responsibility (Z.5)	0.800	0.908

Dimensions are comparable (similar) if their Cronbach's alpha value is less than 0.60, according to the output of the dependability results above (Table 3). The composite reliability score is still considered sub-marginal because it is more significant than 0.70, meaning that each variable is reliable and capable of assessing the construct.

4.3. Evaluation of Structural Goodness of Fit Model (Inner Model)

The R-Square value is used to determine the goodness of fit of a research model (R2). At the PLS output, the R-squared (R2) value. Table 4 below summarises the findings from examining the coefficients of determination for the research variables.

Table: 3
R Square

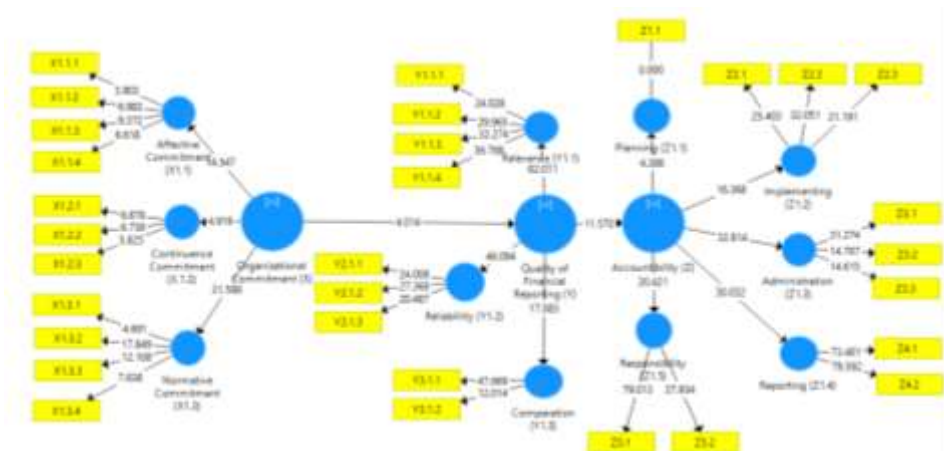
Variable	R Square
Quality of the Village Fund's Financial Report (Y)	0.163
Accountability of Village Fund Management (Z)	0.517
Predictive Relevance (Q ²)	0.667

Based on the table above, it can be explained that the quality of the Village Fund's financial statements and the accountability of village fund management can be explained by the variables of organisational commitment. Furthermore, based on the predictive relevance (Q2) value, it is explained that the model can explain the phenomenon of accountability for Village Fund management which is associated with the quality variable of the Village Fund's financial statements of 0.667 so that it is above 0.5. Therefore the model in the study has a good predictive value that can be used for hypothesis testing.

4.4. Hypothesis Testing

In this study, hypothesis testing is performed using the Partial Least Squares output with a 5% significant level. The path diagram for the testing hypothesis's outcomes is depicted in the following Figure 3:

Figure: 3
Path Diagram of Hypothesis Testing



When testing the first hypothesis, the parameter coefficient is 0.403 with a p-value of 0.000, indicating that organisational commitment significantly impacts the quality of financial reports. The result confirms that organisational commitment affects financial reporting quality. Based on the influence of organisational commitment to management accountability, the second hypothesis has a parameter coefficient of 0.290 and a p-value of 0.000, indicating a significant effect. The results support the second hypothesis that organisational commitment influences the accountability of management. The parameter coefficient obtained from the influence of the quality of financial reports on management accountability is 0.719, with a p-value of 0.000. The result Indicates that the quality of financial reports significantly impacts Village Fund management accountability. The result shows how organisational commitment variables can be used to explain the quality of financial reports and managerial accountability at the Village Fund. The model can describe the phenomenon of Village Fund management accountability concerning the variable quality of financial reports according to the predictive value of relevance (Q2), allowing the model to be classified as having an excellent predictive value suitable for hypothesis testing.

4.5. Discussions

According to the results of this study, it was found that the organisation's commitment had a significant effect on the quality of the Village Fund's financial statements. Village officials in Sukabumi Regency have a high commitment to the organisation, which is reflected in the willingness of village government officials to serve and be involved in the company's activities. In addition, village government officials in Sukabumi Regency also feel proud of the company they work for so that they have attachment, pleasure, and readiness to carry out their duties as well as possible and have awareness and concern for the company's image so that loyalty arises to work for the company. Therefore, these things affect the quality of the village fund's financial statements in Sukabumi Regency. This research is in line with Setiyawati (2013), Arvian Triantoro (2014), and Widari & Sutrisno (2017), who concluded that organisational commitment has a positive influence on the quality of financial statements.

Furthermore, referring to the results of this study, it is known that organisational commitment significantly influences the accountability of village fund management. The organisation's commitment to realise accountability in the Village government apparatus consisting of Village Heads and Village Cadres in Sukabumi Regency has a high attitude of professionalism and responsibility in carrying out their duties. It is known that in addition to carrying out daily duties in serving the community, they are also required by the West Java provincial government to increase their capacity through training and courses related to the preparation of village fund program planning, implementing programs under the goals and schedules that have been set, evaluating and also making reports on the implementation of programs whose funds come from village funds. Thus, the Village apparatus in Sukabumi Regency has the professionalism and is responsible and dedicated to managing village funds so that it impacts the accountability of village management. The results of this study are from the first studies conducted by Indriasih et al. (2022), Mualifu et al. (2019), and Sarah

et al. (2020), which state that the commitment of village government organisations has a positive and significant effect on the accountability of village fund management.

In addition, according to the results of this study, the quality of the Village Fund's financial statements has a significant effect on the accountability of village fund management. According to Sujarweni (2015), the village financial report consists of the Village Revenue and Expenditure Budget (APBDes), General Cash Book, Auxiliary Diary, Bank Book, Tax Book, Village Inventory Book, Inventory Book, Capital Book, Receivables Book, Debt/Obligation Book, Balance Sheet, and Village Budget Realization Report (LRA). Meanwhile, the management of the Village Fund is based on the principles of transparency, accountability, and participation. Village officials provide open and honest financial information to the community and present and disclose all resource utilisation activities and implementing policies that are their responsibility through informative written reports to the trustees. (Sujarweni, 2015) Furthermore, village communities in Sukabumi Regency are involved in every decision-making, either directly or indirectly, so that the community can know the transparency of the use and implementation of programs sourced from village funds. This research is in line with previous research conducted by Pamungkas (2012) and, Sardi, Rifa'i & Husnan (2016), Iskandar & Setiyawati (2015), Fikrian (2017), which stated (Sardi et al., 2016) (Iskandar & Setiyawati, 2015) (Fikrian, 2017) that the quality of government financial statements affects the accountability of the performance of government agencies.

5. Conclusion

Based on the results of data analysis and discussion of research results, it can be concluded that organisational commitment has a significant effect on the quality of Village Fund financial statements, organisational commitment has a significant impact on the accountability of Village Fund management, and the quality of Village Fund financial statements has a significant influence on the accountability of Village Fund management. Therefore, to improve the quality of the Village Fund's financial statements and the accountability of village fund management, it is necessary to conduct regular and planned training for village officials regarding the preparation of village fund financial reports, placement of village officials with educational backgrounds, providing facilities and infrastructure that support the work, and conducting continuous monitoring and evaluation to improve performance on all sides of both physical, technical, as well as administrative.

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