

VILLAGE FUND MANAGEMENT ACCOUNTABILITY AND ITS IMPLICATIONS ON VILLAGE GOVERNMENT PERFORMANCE

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Abstract

The regional autonomy implemented by the village government currently provides flexibility for officials to manage village funds so that they are more targeted, thus creating a critical task to create public trust. This study analyses internal and external factors that influence the village government in producing good performance and accountability. The population in this study is the village government in Riau Province, with sample of 200 was obtained purposively from the village government in Meranti Regency. Based on the results of descriptive and inferential statistical analysis using WarpPLS 5.0, internal and external government factors directly affects village fund management accountability and performance. Also, it affects performance indirectly partially associated with village fund management accountability. Organizational commitment is very dominant in improving performance, with or without mediation from village fund management accountability, so organizations need to facilitate the apparatus with a conducive work environment and appreciate the achievements of the apparatus.

Keywords: *Accountability; Competency; Organisational commitment; Participation*

Abstrak

Otonomi daerah yang dilaksanakan oleh pemerintah desa saat ini memberikan keleluasaan bagi aparat untuk mengelola dana desa agar lebih tepat sasaran, sehingga menciptakan tugas kritis untuk menciptakan kepercayaan masyarakat terhadap kinerjanya. Penelitian ini menganalisis pengaruh faktor internal dan eksternal yang mempengaruhi pemerintah desa dalam menghasilkan kinerja dan akuntabilitas yang baik. Populasi penelitian ini adalah pemerintah desa di Provinsi Riau, dan sampel sebanyak 200 orang diperoleh dari pemerintah desa di Kabupaten Meranti yang diperoleh secara purposive. Berdasarkan hasil analisis statistik deskriptif dan inferensial dengan menggunakan WarpPLS 5.0, informasi faktor internal dan eksternal pemerintah dalam penelitian ini berpengaruh langsung terhadap akuntabilitas pengelolaan dana desa dan kinerja pemerintah desa. Selain itu, secara tidak langsung mempengaruhi kinerja sebagian terkait dengan akuntabilitas pengelolaan dana desa. Komitmen organisasi sangat dominan dalam meningkatkan kinerja organisasi, dengan atau tanpa mediasi pertanggungjawaban pengelolaan dana desa, sehingga organisasi perlu memfasilitasi aparatur dengan lingkungan kerja yang kondusif dan mengapresiasi prestasi aparatur.

Kata kunci: Akuntabilitas; Komitmen organisasi; Kompetensi; Partisipasi

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INTRODUCTION

Regional autonomy that has been implemented provides clarity and convenience for each regional government area in Indonesia to manage its area independently. The success of the implementation of regional autonomy has now penetrated the village government so that all plans designed are right on target, and can reducing risks (Brown, 2009) and conflicts (Lundberg & Zhou, 2009). As the smallest part of the government, the village also has the same obligations as a larger-scale government in carrying out all of its activities accountable to achieve excellent performance.

The implementation of regional autonomy ultimately wants all the conditions which are the main requirements for this self-management to be fulfilled. Many cases related to village fund fraud prove the unpreparedness of village officials to carry out village fund management independently. The Head of Task Force 1 Directorate of Community Participation Development of the Corruption Eradication Commission (KPK) stated that corruption in village funds was the top three cases of corruption in financial management, and as many as 686 elements in villages were caught in cases of corruption in village funds (www.kompas.com; www.republika.co.id). Against the background of the problems above, this research was conducted to see how the performance achieved by the village government was influenced by other factors, either directly or indirectly. To believe that organisational performance can be achieved at a high level, the organisation must have competent human resources in their fields and are committed to the entity where they work. When supervision is carried out routinely and continuously, accountability for the apparatus's activities can be fulfilled, so the performance reported can be accountable (Bherer et al., 2021; Creighton, 2004).

In addition to human resources, monitoring the implementation of activities and managing village funds is also crucial. With

supervision, the apparatus is expected to work following the interests of the community. Public participation is one of the controls that can be carried out on village funds (Bherer et al., 2021; Pahlawan et al., 2020; Umaira & Adnan, 2019; Zakariya, 2020). The community supervises the implementation of activities and can also participate in formulating village policies and regulations so that all activities carried out by the village apparatus are right on target.

This study was conducted to answer the inconsistency of previous research results that tested the role of organizational commitment, community participation, and apparatus competency on government performance (Amirkhanyan et al., 2019; Đorđević et al., 2020; Hue & Tung-Wen Sun, 2022; Kumalasari & Widajantie, 2022; Park, 2020). In contrast to existing studies, this study suspects that village fund management accountability plays a vital role in mediating the relationship between organizational commitment, community participation, and apparatus competency in influencing village government performance.

This study was conducted to answer whether organisational commitment, community participation, apparatus competence, and accountability of village fund management can affect village government's performance and determine whether village fund management accountability can affect the performance through indirect relationship with predictor factors. With data obtained from Rokan Hulu Regency, Riau Province, and directly from the village government apparatus, this research is expected to improve the organisational performance and show other parties that the village funds have been used to serve and facilitate the community and free from fraud. This research is expected to explain the importance of maintaining organizational accountability to achieve the expected performance, so that village funds that have been managed independently by village officials can be on target. In addition, this research is also expected to explain the legitimacy of the village government in managing village

funds. It must make the community the main focus of managing village funds.

LITERATURE REVIEW

Legitimacy Theory

Legitimacy theory is a theory that focuses on the interaction of organizations with society. The theory pioneered by Dowling and Pfeffer (1975) illustrates that organizations are part of society, so they must be run following the norms prevailing in that society. Legitimacy theory makes society an essential factor that must be considered in order to create organizational sustainability. Deegan (2019) states that legitimacy theory wants organizations to run following community expectations so that the social contract created between the organization and the community keeps the organization operating within the limits and norms accepted in society.

Organizations that can submit to their legitimacy will provide openness and transparency of their performance. Disclosure and transparency of information are part of the initial creation of accountability in the organization and will ultimately increase public trust in reported performance (Heald, 2018). In the management of village funds, as stated in Permendes number 21 of 2015 concerning Priority Setting for the Use of Village Funds, it is stated that the management of village funds must be carried out in a transparent, accountable and participatory manner. Meanwhile, to carry out the programs and activities that have been prepared, the village government must commit to achieving the organization's vision and competence in each apparatus.

Village Government Performance

Village government performance in Halim (2007) is defined as the result or output of activities and programs that will or has been achieved using the budget with measurable quantity and quality. In Ministry of Home Affairs Regulation number 77 of 2020 concerning regional financial management guidelines, it is stated that performance is the

output or result of programs or activities that will be or have been achieved in connection with the use of the budget with measurable quantity and quality. Village Government is an inseparable part of the Government at large. The performance of government agencies is a description of the level of achievement of targets or objectives of government agencies as an elaboration of the vision, mission and strategy of government agencies that indicate the level of success and failure of implementing activities following established programs and policies (Decree of the Head of LAN Number 239/IX/6 /8/2003). Article 84, paragraph 1 of the Minister of Home Affairs Regulation number 77 of 2020 states that the draft of General Budget Policy contains measurable performance targets for programs to be implemented by local governments for each regional government affair, accompanied by regional revenue projections, regional expenditure allocations, sources and uses of financing along with the underlying assumptions. According to Mardiasmo (2018), performance measurement is crucial to assess the accountability of both organisations and managers in serving the public, including an assessment of whether the budget they have has been used economically, effectively, and efficiently. Papulová et al. (2021) stated performance measurement is one of the key aspects affecting growth and improvement. In government, performance, according to Hue and Sun, (2022) describes the concept of the 4Es Model (Economic, Efficiency, Effectiveness, and Equity), where government performance must be able to describe many aspects such as economic, institutional, administrative, and political.

Village Fund Management Accountability

Accountability, according to Mardiasmo (2018), is an obligation to account for both the success and failure of implementing the organisation's mission in achieving the goals and objectives set periodically. According to Kusumastuti, (2014), accountability is a form of obligation for providers of public activities to explain and answer all matters concerning

the steps of all decisions and processes carried out, as well as accountability for results and performance. In the Decree of the Head of the State Administration Number 239/IX/6/8/2003, it is stated that accountability is the obligation to convey accountability or to answer and explain the performance and actions of a person/legal entity/collective leader of an organisation to parties who have the right or authority to request information or responsibility. Based on the definition of accountability above, it can be concluded that accountability is an obligation to account for all the implementation of public programs and activities to describe the performance of organisations and individuals.

Accountability is one of the basic principles in governance. Goddard, (2005) states that accountability has a fundamental value in the public sector and is increasingly difficult to define. For example, currently, performance measurement looks at the financial side and includes the non- financial side. Article 2, paragraph 1 of Ministry of Home Affairs Regulation number 113 of 2014 states that accountability is one of the principles in managing village finances. (Restianto & Bawono (2015) state that the principle of accountability in government consists of program accountability, activity accountability, and financial accountability.

Organisational Commitment

Luthans (2002) states that organisational commitment is a form of attitude divided into three essential components: emotional, informational, and behavioural. Robbins (2007) define attitude as an evaluation of a statement or assessment of something, someone, or an event, divided into three components: cognitive, affective, and behavioural. Mowday et al. (1979) stated that organisational commitment is a force involving individuals in an organisation which is characterized by a strong belief in and acceptance of the goals and values of the organisation, a willingness to exert effort on behalf of the organisation, and a strong desire to maintain membership in the organisation.

According to Porter and Steers, (1982), there are three determinants of an individual's commitment to his organisation: individual commitment, organisational commitment, and commitment influenced by individual characteristics. Based on the definitions of commitment above, one characteristic of a person committed to his organisation is the existence of individual loyalty in the organisation. According to Kuryanto (2011), loyalty is characterized by a positive attitude shown by individuals by increasing their achievements, always trying to defend the organisation, and focusing on achieving organisational goals. Individuals loyal to their organisations will not hesitate to reveal fraud in the organisation because these individuals will try to protect their organisation from destruction.

Public Participation

In-Law number 23 of 2014 concerning regional government and Law number 6 of 2014 concerning Villages, article 3 states that one of the principles in village regulation is community participation. Community participation in village management is carried out with the hope that the village government can develop the village's potential for mutual prosperity. In another article in Law number 6 of 2014 concerning Villages, in order to accommodate village community participation, a Village Community Institution was created. In addition to accommodating community participation, the Village Community Institution was also created to empower village communities to achieve village self-management by the village community. As one of the controllers for the implementation of activities, community participation can make the management of village funds more in line with the village's needs.

Apparatus Competency

Mangkunegara (2005) defines competence as a fundamental factor possessed by someone who has more abilities, making it different from average or ordinary abilities. According

to Robin (2007), competence is the ability or a person's capacity to do various tasks in a job. This ability is determined by two factors, namely intellectual ability and physical ability. Meanwhile, Sedarmayanti (2008) defines competence as a fundamental characteristic possessed by a person who directly affects or can predict excellent performance.

In an organisation and capital in the form of funds, human resources are an essential factor in achieving goals. It will be difficult for an organisation, both private and government, to achieve the target if competent human resources do not support it. In Article 233 of Law Number 23 of 2014 about Regional Government, it is stated that the government competence includes knowledge, attitudes and skills. It is related to decentralization policies, the relations between the central government and regions, general government, regional financial management, government affairs that become the regional authority, the relationship between the Regional Government and the Regional People's Representative Assembly, also government ethics, proven by certification. Continued in article 233, someone with competence must have three requirements: technical, managerial, and socio-cultural. Draganidis and Mentzas (2006) stated that competence is a combination of knowledge, skills and attitudes. Edison et al. (2016) suggested that the knowledge dimension has indicators in the form of knowledge and the ability to increase knowledge, the skill dimension has indicators in the form of technical expertise and the ability to find solutions, while attitudes with indicators of friendliness and courtesy and initiative in work.

Hypothesis Development

Organisational Commitment and Its Relationship to Village Fund Management Accountability

In the 4Es concept, government performance must also include institutional aspects, which means that an organization is also measured by its ability to equalize perceptions to

achieve goals. *Organizational commitment* is the loyalty shown to the organization to continue to carry out all activities to achieve the organization's goals (Bakiev, 2013; Hardiningsih et al., 2020; Mualifu et al., 2019; Sujana, 2012) Human resources who commit will work based on the organisation's interests and no longer see the benefits for themselves. The higher the commitment created by the government apparatus, the better and higher the impact on budget management accountability, and ethical commitment in budget management makes its use more targeted to achieve the planned goals (Sari and Padnyawati, 2021; Hardiningsih et al., 2020; Kompetensi et al., 2020; Matani and Hutajulu, 2020).

H1: Organisational commitment affects village fund management accountability.

Public Participation and Its Relationship to Village Fund Management Accountability

Connected with the theory of legitimacy, the government management system must be community-oriented. Law number 6 of 2014 concerning villages in article 77 states that the management of village's assets is carried out based on public interest, functional, legal certainty, openness, efficiency, effectiveness, accountability, and certainty of economic value. As the holder of power in managing the village's assets, the village head is assisted by village officials in its implementation. Public participation is an essential factor in monitoring village wealth management (Kumalasari & Widajantie, 2022). Without Public participation, there will be the potential in mistargeting activities and programs, so there will be the possibility of misappropriation of village wealth and funds.

H2: Public participation affects village fund management accountability.

Apparatus Competence and Its Relationship to Village Fund Management Accountability

Apparatus Competence is one of the factors that affect accountability. Edison et al. (2016) stated that a person's self-competence could be seen from knowledge, skills, and attitudes.

Competence is the main obstacle in improving accountability for village fund management because a high level of education will affect and strengthen the apparatus's accountability for village fund management (Hardiningsih et al., 2020; Makalalag et al., 2017). This follows the theory of stewardship, which is a view of managing an organization and human resources within, which wants extensive participation of organizational personnel in creating accountability and good organizational performance.

H3: Apparatus competence affects village fund management accountability.

Organisational Commitment and Its Relationship to Village Government Performance

Commitment can also be seen from loyalty. Someone who has loyalty to the organisation will give the best performance. Loyalty can also be seen from the positive attitude shown towards the organisation, increased individual performance in the organisation, and belief in the achievement of organisational goals (Kuryanto, 2011). Management commitment is the dominant variable affecting management performance because organisational commitment makes a person feel an emotional attachment, so they will strive to achieve organisational performance according to the targets set (Andriono et al., 2018; Hayat, 2017). The more committed the people in the organisation, the better their performance Porter and Steers (1982).

H4: Organisational commitment affects village government performance.

Public Participation and Its Relationship to Village Government Performance

Law number 6 of 2014 concerning villages and Law number 23 of 2014 concerning local government state that the community can participate in village/regional management by proposing and providing input to the head and village apparatus regarding the preparation of village regulations, as well as

supervising the performance of the village head. The existence of public participation in village management will increase the accountability in managing village funds so that the performance of the village government will be good (Amirkhanyan et al., 2019; Kumalasari & Widajantie, 2022).

H5: Public participation affects village government performance.

Apparatus Competence and Its Relationship to Village Government Performance

Individuals who have good self-competence consisting of the level of knowledge, skills, and attitudes can affect themselves and their organisation. Frink and Klimoski (2004) state that one of the factors supporting performance is if competent human resources support an organisation. Low individual competence will affect organisational performance, and good individual abilities can create a good work environment, thereby increasing performance (Sujana, 2012; Suyanto & Hendri, 2018).

H6: Apparatus competence affects village government performance.

Village Fund Management Accountability and Its Relationship to Village Government Performance

Kusumastuti (2014) states that accountability is a form of obligation for providers of public activities to explain and answer all matters concerning the steps of all decisions and processes carried out, as well as accountability for results and performance. When accountability is high, it can be believed that the performance achieved has also been satisfactory (Han, 2020; Ji, 2022). Following the legitimacy given to management, human resources in government have accountability for their performance and the existing budget to the community as the ultimate goal of the institution, which is to provide optimal service to the community.

H7: Village fund management accountability affects village government performance.

Relationship between Village Fund Management Accountability, Organisational Commitment and Village Government Performance

According to applicable ethics and regulations, village fund management accountability can be concluded as management carried out responsibly. Organisations committed to improving their performance can be seen from how the organisation does its work according to applicable regulations and is carried out with established ethics. Therefore, high accountability will be able to strengthen the organisational commitment that has been built to create the good organisational performance (Đorđević et al., 2020; Mualifu et al., 2019).

H8: Village fund management accountability mediates the relationship of organisational commitment to village government performance.

Relationship between Village Fund Management Accountability, Public Participation and Village Government Performance

Accountable management of village funds can also be seen from the role of the community as supervisors. The accountable management of village funds must have an element of information disclosure so that the role of the community in supervising the activities of the village government can be felt very strong, thereby fostering public confidence in the performance of the village government in managing village funds (Amirkhanyan et al., 2019; Pahlawan et al., 2020).

H9: Village fund management accountability mediates the relationship of public participation to village government performance.

Relationship between Village Fund Management Accountability, Apparatus Competence and Village Government Performance

In legitimacy theory, it is stated that organizations are an inseparable part of society, so they must pay attention to the

norms that apply in that society. In carrying out their work, every organizational human resource must have high loyalty to achieve organizational, not personal, goals. Competent apparatus has a vital role in creating accountability for village fund management. Accountability can be a benchmark for an apparatus competence in achieving the targeted performance. If the apparatus has followed the rules in work, then accountability will be reliable so that the performance achieved will gain the public's trust (Aprilya & Fitria, 2020; Park, 2020; Umaira & Adnan, 2019; Zulkifl et al., 2021). Therefore, accountability can be the driving force of apparatus competence towards village government performance.

H10: Village fund management accountability mediates the relationship of apparatus competence to village government performance.

RESEARCH METHOD

This research is quantitative research with an explanatory approach, wherein this study tests the hypotheses built so that it can be concluded whether the theory is rejected or even strengthened by the results of this study. The subject of this research is the village government, while the object of research is the performance of the village government.

Population and Sample

The research population is the Village Government in Riau Province. The research sample is the village government in Meranti Regency. The village government in Meranti Regency was chosen as the subject of this research because of its proven performance. For the last eight years, Meranti Regency has received an unqualified audit opinion. It is known that the element of district accountability reporting includes good management of the village government as an extension of regency government (www.meranti.go.id).

The sample was selected by using the purposive sampling method. Criteria of respondents chosen are those who worked in the village office more than one year and had

the main tasks and functions involved in the organisational planning process and the preparation of performance reports, both financial and non-financial. The survey was carried out by distributing questionnaires, using a Likert scale in assessing each question. The number of questionnaires distributed was 200 copies, and all returned and could be processed.

Operational Definition and Variable Measurement

Organisational performance is the conformity of work performance with the goals that have been set (Dwianto, 2006:57; Abadi et al., 2020). The measurement indicators used are productivity, service quality, responsiveness, responsibility, and accountability. Accountability for managing village funds is the obligation to convey responsibility or answer and explain the performance and actions of a person/legal entity/collective leader of an organisation to parties entitled or authorized to request information or accountability (Hardiningsih et al., 2020). In this study, indicators of planning, implementation, administration, reporting, and accountability measure the accountability variable for managing village funds.

Organisational commitment is when a person believes and accepts the organisation's goals and will not leave the organisation (Mathis and Jackson, 2011). This study uses indicators of organizational commitment developed by Meyer and Allen (1997), which consist of three indicators, affective commitment, continuance commitment, and

normative commitment. Then, public participation is community involvement in carrying out their duties overseeing the activities of the apparatus. This research refers to the article by Cohen & Uphoff (1977) which differentiates community participation into four types: participation in decision-making, implementation, benefits, and evaluation. Finally, the competence of the Apparatus in this study is the ability of village officials to understand knowledge, management, and technical knowledge (Abadi et al., 2020; Asrori, 2014). The respondents' answers in all variables were measured with a 5- point Likert scale ranging from 1="strongly disagree" to 5="strongly agree".

Data Analysis Method

The research data was processed using the Structural Equation Model Partial Least Square (SEM-PLS). The analysis carried out on the data includes descriptive analysis, inferential statistical analysis, and hypothesis testing. Descriptive statistics describe how respondents' answers are related to the variables studied, including the minimum number, maximum number, and standard deviation of the data. While in inferential statistical analysis, the model (outer model) measurement, which includes general method bias testing, validity and reliability testing, model structure (inner model), includes model fit, path coefficient, and R². Meanwhile, hypothesis testing is used to see direct and indirect effects of the variable were studied.

RESULT

Descriptive Statistical Analysis

Table 1. Descriptive Statistical Analysis

	N Data	N Indicator	Min	Max	Mean	Std. Deviation
KO	200	15	2.00	5.00	3.724	.829
PM	200	8	2.00	5.00	4.273	.913
KIPD	200	13	2.00	5.00	3.812	.794
APDD	200	33	2.00	5.00	3.807	.948
KPD	200	19	2.00	5.00	3.759	.777

Source: WarpPLS 5.0 Output.

The table above shows that the theoretical range of the variables studied is between 2.00 to 5.00. In general, respondents feel that organisational commitment, apparatus competence, accountability for village fund management, and local government performance have been carried out well. Even respondents also consider that community participation in supervising the implementation of all activities in village

government has been carried out very well. The distribution of data from all variables based on the questions in the questionnaire ranged from 0.777 to 0.948, where the questionnaire was made on a Likert scale with five categories of answers. Meanwhile, the mean is in the range of 3,724 to 4,273, higher than the standard deviation value, so it can be concluded that the research data is well-distributed and homogeneous.

Inferensial Statistical Analysis

Tabel 2. Outer Model

	KO	PM	KIPD	APDD	KPD
Full Collinearity VIFs	3.113	1.667	2.470	2.342	2.697
Loading Factor Variable	0.695-0.906	0.639-0.919	0.834-0.89	0.755-0.842	0.084-0.946
AVE	0.669	0.671	0.652	0.649	0.895
Composite Reliability	0.889	0.889	0.902	0.978	0.945
Cronbach's Alpha	0.831	0.830	0.862	0.976	0.883

Source: WarpPLS 5.0 Output.

Based on the table above, it can be concluded that the variables in this study are free from collinearity problems, with a range of 1,667 to 3,113 still below the value of 3.3. The Convergent Validity Test is declared valid because the loading factor value of all indicator variables is in the range of values above 0.50. Furthermore, the AVE value also illustrates that all variables in this study have met the convergent validity criteria (> 0.50). The value of composite reliability and Cronbach's alpha is in the range above 0.80, so it can be concluded that all indicators of this research model are reliable.

The data processing results above explain that APC has an index of 0.251 with a p-value < 0.001 , and ARS has an index of 0.580

with p-value < 0.001 . Based on the criteria, APC has met the criteria because it has a p-value < 0.001 . Likewise, the p-value of ARS is $p < 0.001$. The AVIF value that must be < 5 has been met, because based on the data, the AVIF value is 2.180. Value of all indicator variables is in the range of values above 0.50. Furthermore, the AVE value also illustrates that all variables in this study have met the convergent validity criteria (> 0.50). The value of composite reliability and Cronbach's alpha is in the range above 0.80, so it can be concluded that all indicators of this research model are reliable. Testing the structural model can also be done by looking at the R-Square value, a goodness fit model test (Ghozali, 2014: 66).

Table 3. Model Fit Index

	Indeks	P-Values	Criteria	Summary
APC	.251	$P < 0.001$	$P < 0.005$	Accepted
ARS	.580	$P < 0.001$	$P < 0.005$	Accepted
AVIF	2.180		acceptable if ≤ 5 , ideally ≤ 3.3	Accepted

Source: WarPLS 5.

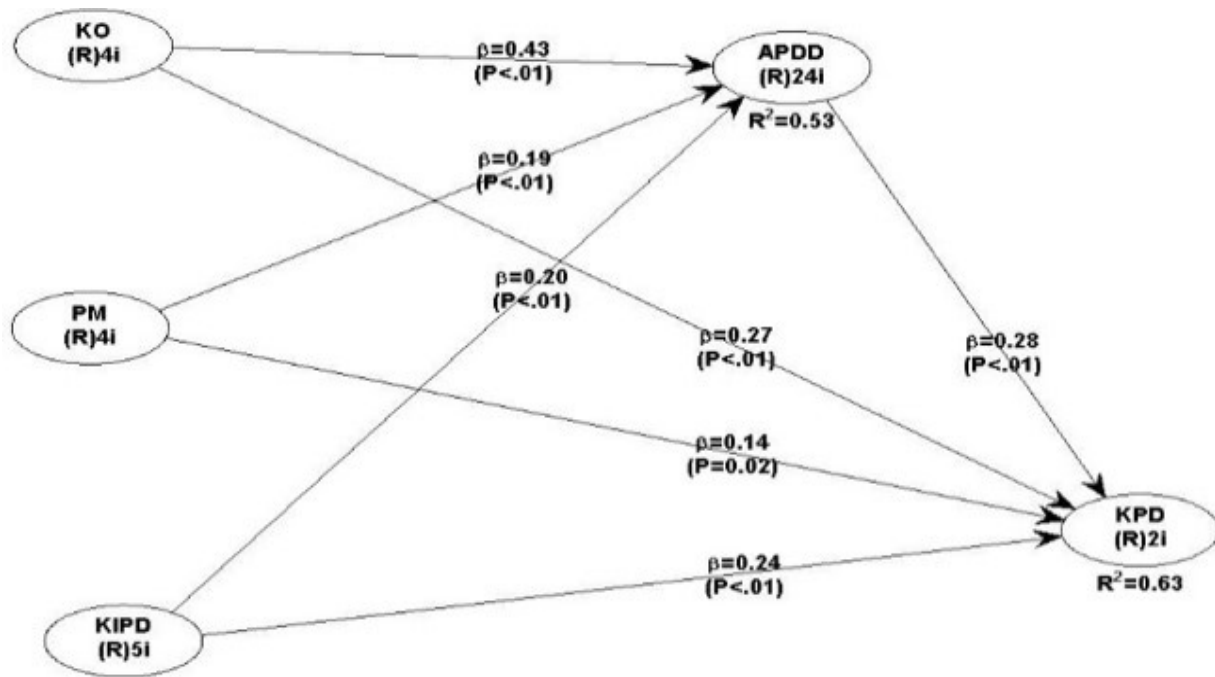


Figure 1. Research Model
Model Source: WarPLS 5.0 Output.

Table 4. R Square Coefficients

KO	PM	KIPD	APDD	KPD
			0.531	0.629

Source: WarpPLS 5.0 Output.

The R-square for the accountability variable for village fund management is 0.531, and the KPD variable is 0.629. These results indicate that 53.1% of village fund management accountability can be influenced by variables of organisational commitment, public participation, and apparatus competence. At the same time, the village government performance variable has an R-square value of 62.9%, which shows the magnitude of the village fund management accountability, organisational commitment, community participation, and apparatus competence on the village government performance variable.

Hypothesis Testing

Figure 1 above shows the research model consisting of exogenous variables, namely organizational commitment (KO), community participation (PM), and Apparatus Commitment (KIPD). At the same time, the endogenous variables are the

performance of the village government (KPD) and the accountability of village fund management (APDD), which acts as a mediation. Testing is done to see the direct and indirect effects.

Direct Effect Test

The direct effect test in this study was carried out on exogenous variables to endogenous variables to determine whether the hypothesis was accepted or rejected. Based on the path coefficient test results, the hypothesis can be accepted with the criteria if the path coefficient value is more significant than 0.1 and the p-value is less than 0.05 ($\alpha = 0.05$). As seen in the table above, all hypotheses are accepted because they have path coefficient values in the range of 0.143 to 0.433, greater than 0.1. In addition, the p-value of the seven hypotheses is in the range <0.001 to 0.019 and is smaller than 0.05 and represents the significance between the variables tested.

Table 5 Direct Effect Hypotesis Results

Research Hypothesis	Path	Path Coefficient	P Value	Information
H1	KO→APDD	0.433	<0.001	***
H2	PM→APDD	0.192	0.003	***
H3	KIPD→APDD	0.203	0.002	***
H4	KO→KPD	0.268	<0.001	***
H5	PM→KPD	0.143	0.019	***
H6	KIPD→KPD	0.237	<0.001	***
H7	APDD→KPD	0.280	<0.001	***

Source: WarPLS Output 2020.

Indirect Effect

Table 6. Indirect Effect Hypothesis Testing Results

Path	axb (1)	axb+c (2)	VAf=(1)/(2)x 100%	Efek
KO→APDD → KPD	0.433 x 0.280 = 0.121	0.124+0.390=0.514	20%<23.54%<80%	Partial mediation
PM→APDD → KPD	0.192 x 0.280 = 0.053	0.053+0.197=0.250	20%<21.20%<80%	Partial mediation
KIPD→APDD→ KPD	0.203x 0.280 = 0.057	0.057+0.294=0.351	16.24%<20%	No mediation

a = path coefficient value of predictor variable to mediator, with the significance of P <0.05

b = path coefficient value of mediator variable to criterion, with the significance of P <0.05

c = path coefficient value of the predictor variable on criterion before the mediator variable included in the model, with a significance of P <0.05 (PV or β = 0.390; β = 0.197; β=0.294; P Value < 0.05) Source: WarpPLS 5.0 Output.

Discussion

The Effect of Organizational Commitment on The Accountability of Village Fund Management

In testing the direct relationship of the research hypothesis, from the test results in table 5, it can be seen that the p-value <0.001, so it is concluded that hypothesis 1 is supported. It is concluded that organizational commitment can significantly influence the accountability of village fund management. The results of this study are in line with research of Aprilya and Fitria (2020), Mualifu et al. (2019), Zeyn (2011), dan Zulkifl et al. (2021) which also supports the influence of the relationship between organizational commitment and accountability in the management of village funds. It can be concluded that an organization committed to achieving its goals will carry out all existing programs and activities responsibly, which ultimately illustrates the creation of accountability in the management of funds carried out.

The Effect of Community Participation on The Accountability of Village Fund Management

Testing the second hypothesis in this study appears to have a p-value of 0.003, so it can be concluded that the second hypothesis is supported. It is concluded that community participation influences the accountability of village fund management. The results of this study are in line with that of Pahlawan *et al.* (2020) serta Umaira and Adnan (2019) who found a relationship between community participation and accountability for managing village funds, and this is different from the research results of Aprilya and Fitria (2020) which found no effect of these two variables. The results of this study support the theory that transparency is a characteristic of accountability. Village fund management can be carried out with the direct role of the community in supervising the implementation of village fund management.

The Influence of The Competence of The Apparatus on The Accountability of Village Fund Management

The third hypothesis of this study is to examine the influence of the competence of the apparatus on the accountability of managing village funds. This study supported this third hypothesis with a p-value of 0.002. This research is in line with research belonging to Aprilya and Fitria (2020), Mualifu *et al.* (2019), Pahlawan *et al.* (2020), Umaira and Adnan (2019), and Zulkifl *et al.* (2021), who also concluded that the self-competence of apparatus could affect the accountability of managing village funds. Apparatus plays an essential role in carrying out all programs and activities that have been prepared. Apparatus must be supported with their abilities to provide results that follow the targets of these programs and activities. If the self-competence of the apparatus is good, accountability for job responsibilities can provide satisfaction to the community.

The Effect of Organizational Commitment on Village Government Performance

The fourth hypothesis of this study is to see the effect of organizational commitment on village government performance. Based on the p-value of the data processing test results, which is <0.001 , it is concluded that this study supports the fourth hypothesis. The results of this study align with our research Bakiev (2013), Đorđević *et al.* (2020), Steyrer *et al.* (2008), which supports the function of organizational commitment in improving performance. Organizations that are committed to achieving their goals will produce a good work culture to improve performance personally and organizationally.

The Effect of Community Participation on Village Government Performance

The fifth hypothesis of this study is to examine the effect of community participation on local government performance. This study supported this fifth hypothesis with a p-value of 0.019. This research is in line with Amirkhanyan *et al.*

(2019), Hue and Sun (2022), Kumalasari and Widajantie (2022), who also concluded that community participation could affect village government performance. Monitoring carried out by the community directly on budgets and programs and organizational activities positively impact achieving goals that are right on target, so that performance also gets a positive influence from this supervision.

The Influence of The Competence of The Apparatus on The Performance of The Village Government

The sixth hypothesis of this study is to examine the influence of apparatus competence on local government performance. This study supported this sixth hypothesis with a p-value <0.001 . This research aligns with Kumalasari and Widajantie (2022) and Park (2020), concluding that apparatus competence can affect village government performance. The apparatus's ability to carry out its duties to manage village funds will, of course, affect the creation of good governance so that if the apparatus has adequate capacity, it will give the public confidence in the reported performance.

The Effect of Village Fund Management Accountability on Village Government Performance

The seventh hypothesis of this study is to examine the effect of accountability on local government performance. This study supported the seventh hypothesis, with a p-value <0.001 . This research is in line with research by Han (2020), Ji (2022), Kumalasari and Widajantie (2022), which also concludes that accountability can affect village government performance. Accountability is an illustration of the accountability that the village government can provide for the management of village funds. Village governments that have good accountability will automatically have good performance too.

Village Fund Management Accountability Mediates The Influence of Organizational Commitment on Village Government Performance

The eighth hypothesis of this study is to examine the indirect effect of accountability mediation on the relationship between organizational commitment and village government performance. Table 6 shows that the VAF value is 23.54%, which is in the range of 20% and 80%, so it is concluded that accountability for managing village funds can mediate the relationship between organizational commitment and village government performance.

Village Fund Management Accountability Mediates The Effect of Community Participation on Village Government Performance

The ninth hypothesis of this study is to examine the indirect effect of accountability mediation on the relationship between community participation and village government performance. Table 6 shows that the VAF value is 21.20%, which is in the range of 20% and 80%, so it is concluded that accountability for managing village funds can mediate the relationship between community participation and village government performance.

Village Fund Management Accountability Mediates The Influence of The Competence of The Apparatus on Village Government Performance

The tenth hypothesis of this study is to examine the indirect effect of village fund management accountability in mediating the relationship between apparatus competency and village government performance. It can be concluded that accountability cannot mediate the relationship between apparatus competence and performance. In table 6, the VAF value is 16.24%, small compared to the lower range of 20%. Based on the results of this study, it is suspected that competent officials do not comply with the rules as long as they have, and this ability can become an opportunity for these officials to manipulate

and cheat so that the public can trust accountability because of the apparatus' ability to convince the public.

CONCLUSION

The results of this study reveal that: (1) organizational commitment has a significant positive effect on village fund management accountability; (2) community participation has a significant positive effect on village fund management accountability; (3) apparatus competence has a significant positive effect on village fund management accountability; (4) organizational commitment has a significant positive effect on village government performance; (5) community participation has a significant positive effect on the performance of the village government; (6) apparatus competence has a significant positive effect on village government performance; (7) village fund management accountability has a significant positive effect on village government performance; (8) village fund management accountability mediates the relationship between organizational commitment and village government performance; (9) village fund management accountability mediates the relationship between community participation and village government performance; (10) village fund management accountability cannot mediate the relationship between apparatus competence and village government performance.

In line with legitimacy theory, the village government must be able to carry out its activities to provide services to the community with a commitment that is supported by the ability to carry out management. In addition, public trust in the performance of the village government can be created by providing transparency to the community through direct supervision in the form of opportunities to participate in village fund management, starting from the budget preparation process to accountability. A committed village government will try to support its apparatus with good self-capacity by providing training and education that will

affect its work's effectiveness and efficiency. Direct community supervision is expected to make village fund management right on target.

From the results of this study, the contributions and implications for managerial and literature related to village government performance can be described. *Organisational commitment* is an agreement that involves all individuals in the organisation to make maximum efforts in achieving organisational goals. A reflection of this commitment can be seen if the apparatus has loyalty in working, placing organisational goals above self-interest. To create these conditions, the organisation must have good human resource management, appreciation for the achievements of the apparatus, such as providing rewards and clarity in career paths and creating a conducive and comfortable working atmosphere. In addition, ethics is an essential factor that a state apparatus must own. Apparatus with good abilities will not be helpful if they cannot distinguish between good and evil. It is necessary to hold activities that can fill the spirituality of the apparatus so that they can always work according to applicable regulations, such as education and training, religious lectures, and other activities related to the development and evaluation of the ethics of the apparatus. Community participation needs to be facilitated so that all community aspirations can be channelled and considered by the village government in preparing activity plans and budgets. It is necessary to create a database that can accommodate people's opinions so that the local government can easily hear their aspirations.

Like other research, this study also has weaknesses and limitations. First, this research was only conducted in Meranti Regency, Riau Province, so the study results cannot generalize the conditions in other locations with the same topic. It is hoped that research on the performance of other village governments can expand the area and scope of research. In addition, subsequent research

can look at other factors that affect the performance of village government because, based on this research, it is suspected that many other factors affect the performance and accountability of village fund management.

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