Investigating Apparatus Competence and Organizational Commitment for the Village Financial System

Nela Safelia (a), Aulia Beatrice Brilliant (a), Afrizal (a) Susfa Yetti (a), Fredy Olimsar (a)*

Faculty of Business and Economics, Universitas Jambi, Indonesia.

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ABSTRACT

This research aims to analyze the effect of village apparatus competence and organizational commitment on village fund management accountability. In addition, researchers also examine the application of the village financial system (SISKEUDES) as an intervening variable. The population in this study were village officials in Kumpel Ulu and Mauro Jambi sub-districts. Determination of the research sample using purposive sampling method, the number of samples is 145 data observations. The analysis technique used is the Structural Equation Model with the Partial Least Square (PLS) approach. The result of the research is that the competence of the village apparatus does not affect the accountability of village fund management. Organizational commitment and the implementation of SISKEUDES have a significant positive effect on the accountability of village fund management. The implementation of SISKEUDES can mediate the relationship between the competence of village officials and organizational commitment to the accountability of village fund management.

Introduction

The goal of fiscal decentralization is to fulfil regional aspirations concerning control over state financial resources, encouraging local government accountability and transparency, increasing participation community in the process of regional development, reducing inequality between regions, ensuring the implementation of minimum public services in each region, and ultimately expected to improve the welfare of society as a whole general. The Village Government is given financial resources to carry out government affairs which are the authority of the Village Government (Team, 2020).

Fiscal decentralization gives authority to villages to manage local finances. The village is given the authority to dig sources of revenue by their potential. Principle of the fiscal decentralization is money follows functions, where the Government of The village has the authority to carry out service functions and development in the village. The Central Government provides support by submitting revenue sources to the village to be managed independently and optimally to be able to finance the village in carrying out its duties and function (Wibowo, 2019). China is one of the countries that has successfully implemented decentralization and made villages economically self-sufficient. Huaxi Village is one such example, which can maximize the village's potential in a variety of industries ranging from textiles to steel (Muliana, 2017).

In Indonesia decentralization is regulated in Law Number 6 of 2014 concerning Villages. The Village Government has the task of administering Village Government, implementing Village Development, Village community development, and Village community empowerment (Keuangan, 2017). The enactment of Law Number 6 of 2014 concerning Villages places the position of the village as a customary law community unit by the original rights of the village, so that village autonomy is recognized and respected within the government system of the Unitary State of the Republic of Indonesia.

The village is a subsystem of the national government administration system and the forefront of administering the national government, the village is also given the authority to carry out government affairs as a consequence of the existence of the village as a government entity. Village funds that are channelled to the village government must be utilized optimally by statutory provisions.

* Corresponding Author

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Managing village finances must be guided by accountable principles, transparent, and carried out in an orderly manner. Based on the principle of accountability, the village government is required to manage village funds properly and be accountable to the community. Regional financial management accountability is accountability Regarding financial integrity, disclosure, and compliance with laws and regulations. Accountability shows the extent to which success has been achieved in achieving the vision of the Village Law to create a developed, strong, independent, democratic, and just village in achieving community welfare. This is a lawsuit regarding the accountability of managing village funds which is an important focus for village officials (Ardianti & Suartana, 2020). This principle of accountability must be able to be applied by the village government in its governance, where all activities can be accounted for by the rules and regulations that apply. Village financial management has been regulated in the Minister of Home Affairs Regulation Number 113 of 2014 which was amended in the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management.

To maintain the trust and satisfaction of the community as the owner of funds managed by the village government, the village government management must anticipate problems of management irregularities that may occur in the village government. Transparency and accountability in the management of village funds are urgently needed. Accountability in the management of village funds is a public demand that necessitates public service delivery institutions emphasizing both vertical and horizontal responsibility. Furthermore, as a measure of the performance of public sector organizations, public institutions are required to produce accountability reports.

Accountability for managing village funds cannot be separated from village officials’ competence and organizational commitment. The competence of village officials is critical in understanding village fund management (Medianti et al., 2018). Their understanding of how to manage village funds will affect the credibility of the financial reports they produce, which must, of course, meet central government standards. Organizational commitment is critical in improving village government performance and reducing reporting errors (Sofyani et al., 2020).

To support the readiness of local governments to implement Law Number 6 of 2014 concerning Villages, the Financial and Development Supervisory Agency (BPKP) created an application that aims to improve the quality of village financial governance. The application is SISKEUDES or Village Financial System Application (Luthfiani et al., 2020). The competence of village officials in understanding the implementation of village accounting is urgently needed to realize the accountability of managing village funds. There are still many research results that state that government organizations or institutions have not been able to realize accountability for managing village funds properly (Dewi & Gayatri, 2019).

Accounting information systems, such as SISKEUDES, rely on the knowledge of users, such as village officials, to produce useful financial data (Paranoan et al., 2019). Organizational commitment to using the SISKEUDES application effectively in village administration can make it easier for villages to regulate the efficient use of village funds, organize operational activities, reduce the potential for fraudulent budget use, and motivate and improve the performance of village officials (Sulina et al., 2017).

Muaro Jambi Regency has 150 villages in 11 sub-districts, in 2020 the total village funds in Muaro Jambi Regency are IDR 127 billion. Of the total funds, only 140 villages received village funds. This was due to irregularities in village funds in 32 villages. The findings of irregularities in village funds were administrative and physical in nature. According to Budi Hartono, Head of the Muaro Jambi District Inspectorate. Because of that, researchers are interested in conducting research in Muaro Jambi and Kumpeh Ulu Districts, Muaro Jambi Regency.

**Literature Review**

**Agency Theory**

An agency relationship occurs when a person's contract as a principal and someone as an agent performs services for the principal's interest in managing his wealth (Kurniawan Saputra et al., 2020). The challenge is how to motivate agents to become as productive as principals (Robert & Vijay, 2012).

**Stewardship Theory**

Stewardship is an attitude and behavior that places the group's long-term interests above personal goals, stewardship theory describes where there are no management conditions or situations that are motivated by personal goals but only focus on organizational interests goals (Schillemans & Bjurstrom, 2020).

**Village Fund Management Accountability**

The accountability of village fund management is closely related to Kooiman's 1993 proposal for good governance in modern government. Accountability is one of the parameters that must be met in order for government organizations to achieve good governance. Transparency, accountability, participation, and the rule of law are the four main principles of good governance for the bureaucratic apparatus. (Sedarmayanti, 2004). Accountability is the agent's obligation to disclose, report, and account for all types of activities and activities carried out by the principal, who has the right to demand such accountability. Accountability for the management of village funds is a major focus for village officials, as accountability can demonstrate the success of achieving village goals. Financial reports produced by a transparent and accountable accounting process are used by village officials to demonstrate accountability. (Ardianti & Suartana, 2020).
Village Apparatus Competence

Competence is a skill and knowledge characterized by professionalism in a particular field (Wibowo, 2019). Knowledge, Skills, and Attitudes are components of the formation of competence. Knowledge is information that a person has in a particular field. Skill is a basic ability possessed by members in carrying out their duties. Examples of skills are the ability to work together and motivate others, as well as communication skills. Attitude is friendliness and courtesy possessed by members in providing good service to the community (Sari & Aji, 2020).

Organizational Commitment

Organizational commitment is a characteristic that shows an individual's relationship with his organization that has an impact on the decision to continue to participate in the organization. According to Purnamawati & Adnyani (2019), the strong commitment of village officials in financial management and other fields positively impacts their performance. High apparatus commitment makes village officials work hard by using their competencies and abilities to the maximum to achieve goals and interests in the village government. Furthermore, better organizational commitment will encourage the realization of public accountability including financial accountability (Olimsar & Tialonawarmi, 2021; Zeyn, 2011).

Village Financial System Application (SISKEUDES)

An information system cannot be arbitrarily formed without considering who will use it. So forming an information system must be considered properly. To help village governments improve the quality of village financial management, the Financial and Development Supervisory Agency (BPKP) created an application called the Village Financial System (SISKEUDES) (Artini et al., 2018). The implementation of SISKEUDES is expected to be able to bring about changes in the reporting process, accountability, and the level of participation of village officials in carrying out their duties to make it easier and more responsible (Bawono et al., 2020). The use of a good village financial system (SISKEUDES) will make it easier for the village to manage the efficient use of village funds, carry out operational activities, can reduce the potential for fraud in the use of the budget, and motivate and improve the performance of village personnel (Sulina et al., 2017).

Previous Research

The results of research conducted by Sari & Aji (2020) state that the competence of village officials has a positive effect on the management of village funds in the Banyumas Regency. This is in contrast to the research conducted by Luthfiani et al., (2020) which states that the competence of village officials does not have a significant influence on the management of village funds. This is supported by research results which explain that the competence of qualified village officials will affect the level of accountability in managing village funds (Umar et al., 2018).

The results of research conducted by Bawono et al., (2020) stated that the application of the SISKEUDES application was able to become an intervention in the management of village funds by the village government in Banyumas Regency. This is also in line with research conducted by Luthfiani et al., (2020) which states that the SISKEUDES application has a positive effect on the accountability of village fund management. The SISKEUDES application, as an integrated accounting information system technology to aid in the management of village funds, still necessitates village officials' understanding of financial data in order to avoid misunderstandings when using it. Accounting information systems, such as SISKEUDES, require users, such as village officials, to be competent in order to produce financial information effectively (Paranoan et al., 2019).

Accountability requires organizational commitment. High commitment from village heads and village officials improves the quality of village fund management which indirectly also improves the performance of village officials (Martini et al., 2020). Previous research has proven that the commitment of village officials has a significant effect on the accountability of village fund management (Mada et al., 2017; Zeyn, 2011).

Research Framework and Model

The research model can be seen in the following figure:
Figure 1: Research Model

From Figure 1 it can be explained that this study was used to examine the effect of village apparatus competence (X1), organizational commitment (X2), and village apparatus competence in the SISKEUDES application (Y) on the accountability variable for village fund management (Z).

Based on the description above, the hypotheses formulated are:

H1: Competence of village officials affects accountability of village fund management.
H2: Organizational commitment affects the accountability of village funds management.
H3: The implementation of SISKEUDES affects the accountability of village fund management.
H4: The competence of village officials affects the implementation of SISKEUDES.
H5: Organizational commitment affects the implementation of SISKEUDES.
H6: The application of SISKEUDES can mediate the relationship between competencies of village apparatus and village fund management accountability
H7: The application of SISKEUDES can mediate the relationship between commitment organization and accountability of village fund management.

Research and Methodology

Types and Sources of Data Collection

This type of research is descriptive quantitative research. This research was conducted in the village government in Muaro Jambi Regency. To test the hypothesis, the numerical data was processed by statistical methods. The Source of data is primary data obtained from the distribution of questionnaires.

Population and Sample

The population in this study were all village fund managers in 48 villages in the Jambi Outer City and Kumpeh Ulu sub-districts, Muaro Jambi Regency. The technique of determining the nonprobability sampling sample is in the form of purposive sampling (Sugiyono, 2019). The sample criteria in this study were the village secretary, section head, head of affairs, chairman of the BPD, and deputy chairman of the BPD. The Jambi Outer City Sub-district consists of 20 villages and the Kumpeh Ulu sub-district consists of 18 villages so the number of observations is 145 samples.
Research Variable

Table 1: Operational Variables

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>Indicator</th>
<th>Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$X_1$: Village Apparatus Competence</td>
<td>It is measured by knowledge, skills, abilities, friendliness, and courtesy to the community (Mada et al., 2017).</td>
<td>Interval</td>
</tr>
<tr>
<td>2</td>
<td>$X_2$: Organizational Commitment</td>
<td>Measured by Feelings of belonging to the organization, loyalty to the organization, give good performance.</td>
<td>Interval</td>
</tr>
<tr>
<td>3</td>
<td>$Y$: Application SISKEUDES</td>
<td>Measured by looking at the use of the SISKEUDES application, seen from the ability to input, process, store, and organize data (Luthfiani et al., 2020).</td>
<td>Interval</td>
</tr>
<tr>
<td>4</td>
<td>(Z) Village Fund Management Accountability</td>
<td>Measured using 5 indicators (Mada et al., 2017). - Honesty and disclosure of information. - Compliance in reporting. - Compliance with procedures. - Information sufficiency. - Accuracy in submitting reports.</td>
<td>Interval</td>
</tr>
</tbody>
</table>

Data Analysis Method

The method of data collection in this study is to use a questionnaire with a Likert scale. PLS regression is used in this study because the model parameters are stronger when a new sample is taken based on the total population (Sholihin & Ratmono, 2013). PLS analysis in reflective model research is measured through a fit model consisting of inner and outer models (Kock, 2017). In testing the outer validity of the PLS model, convergent and discriminant validity tests were carried out. The convergent validity of WarpPLS is seen through the significance value of the cross-loading results. Reliability testing is needed in the analysis of models outside of PLS. Reliability can be analyzed through the value of Cronbach's Alpha. The analysis of the inner model is carried out after passing the PLS outer model test.

Results and Discussion

Research Results

To analyze the influence of company village apparatus competence, and organizational commitment to village fund management accountability mediated by the application of the SISKEUDES application. In this research, the writer uses structural modeling (Structural Equation Model-SEM) with Partial Least Square (PLS) approach. The data used comes from a sample of 145 data observations.

SEM-PLS Model Assessment

Structural Equation Modeling (SEM) with the Partial Least Square (PLS) approach, there are 2 stages of assessment of a research model (Ghozali & Latan, 2019) namely by looking at the results of the measurement model (Outer model) and the results of the structural model (inner model) of the model under study.

Measuremen Model Testing (Outer Model)

Evaluation of the outer model is carried out through 3 criteria in the reflective model, namely convergent validity, discriminant validity, and composite reliability.

1. Convergent Validity

Convergent validity was determined by the cross-loading value for each indicator in the study. The indicator can be said to be valid if the convergent validity value is greater than 0.07 or ranging from 0.05-0.06 is still acceptable (Ghozali & Latan, 2019). The results of the calculation of the loading factor for each of the indicators obtained have met Convergent Validity where the loading factor is greater than 0.6 and the p-value is less than 0.05.

2. Discriminant Validity

The discriminant validity test can be seen from the Average Variance Extracted (AVE) value. According to Hair et al., (2017) AVE value must be > 0.5. The AVE value can be seen in figure 2.
Discriminant Validity Test

The correlations among variables with square roots of AVEs are shown in Table 2. The competency variable (X1) has a correlation of 0.704 with the commitment variable (X2), 0.216 with the SISKEUDES implementation variable (Y), and 0.081 with the accountability variable (Z). The commitment variable (X2) has a correlation of 0.788 with the competency variable (X1), 0.116 with the SISKEUDES implementation variable (Y), and 0.207 with the accountability variable (Z). The SISKEUDES implementation variable (Y) has a correlation of 0.536 with the competency variable (X1), 0.220 with the commitment variable (X2), and 0.779 with the accountability variable (Z).

The AVE value obtained for the competency variable (X1) is 0.704, the commitment variable (X2) is 0.788, the SISKEUDES implementation variable (Y) is 0.536, and the accountability variable (Z) is 0.779. Since all AVE values are greater than 0.5 (Hair et al., 2017), it meets the validity requirements based on the AVE.

Composite Reliability

Composite reliability is a measure of internal consistency that shows the reliability of the latent variable (construct) formed from the manifest variables. The ideal composite reliability for the appropriate structural model is 0.7 or 0.6-0.9 (Hair et al., 2017).

The results of the calculation of the composite reliability of the variables in the study are the competency variable (X1) has a composite reliability of 0.870, the commitment variable (X2) has a composite reliability of 0.865, the SISKEUDES implementation variable (Y) has a composite reliability of 0.818, and the accountability variable (Z) has a composite reliability of 0.924.

Structural Model Assessment (Inner Model)

Assessing the structural model (inner model) formed in the Structural Equation Modeling (SEM) with the Partial Least Square (PLS) approach is done by looking at the model fit test (model fit), R-square value, predictive-relevance value (Q2) and path coefficient.

1. Model fit test

The test model suitability test, namely average path coefficient (APC), average R-squared (ARS), average adjusted R-squared (AARS), and average variance factor (AVIF) with the criteria of APC, ARS, and AARS accepted on condition that p-value < 0.05 and AVIF are less than 5. The test results of the fit indices model can be presented in the following table:

<table>
<thead>
<tr>
<th>Index</th>
<th>P-Value</th>
<th>Criteria</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>APC</td>
<td>0.199</td>
<td>0.003</td>
<td>P &lt; 0.05</td>
</tr>
<tr>
<td>ARS</td>
<td>0.121</td>
<td>0.034</td>
<td>P &lt; 0.05</td>
</tr>
<tr>
<td>AARS</td>
<td>0.105</td>
<td>0.049</td>
<td>P &lt; 0.05</td>
</tr>
<tr>
<td>AVIF</td>
<td>1.076</td>
<td>Good if &lt; 5</td>
<td>AVIF &lt; 5</td>
</tr>
</tbody>
</table>

Output result Model model fit and quality indices it can be explained that the APC has an index of 0.199 with a p-value of 0.003. While ARS has an index of 0.121 with a p-value of 0.034. AARS has an index of 0.105. Based on the criteria, APC, ARS, and AARS have met the criteria because they have a p-value smaller than 0.05. Likewise, the AVIF value which must be smaller than 5 has been fulfilled because based on the data, the AVIF value is 1.076, thus, the inner model can be accepted.

2. R-Square Value

The R-square value was used to measure the level of variance of changes in the independent variable to the dependent variable. Table 4 is the R-square result for the research model which is calculated using WarpPLS Software. The following is a table of R-square values.
Table 5: R-Square Value

<table>
<thead>
<tr>
<th>No.</th>
<th>Variable</th>
<th>R-square</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Y Implementation of SISKEUDES</td>
<td>0.244</td>
</tr>
<tr>
<td>2.</td>
<td>Z Village Fund Accountability</td>
<td>0.198</td>
</tr>
</tbody>
</table>

Source: Data processed 2022

Table 5 shows that the R-square value for the variable SISKEUDES implementation is 0.244. These results indicate that 24.4% of the variable SISKEUDES implementation is influenced by the compensation variable for village officials and organizational commitment. While the remaining 75.6% is explained by other variables outside this research model. The R-square value for the village fund accountability variable is 0.198. This result shows that 19.8% of the village fund accountability variable is influenced by the village apparatus compensation variable and organizational commitment. While the remaining 80.2% is explained by other variables outside this research model.

3. Hypothesis Testing Results

After describing the results of the measurement model testing of each variable and the accuracy of the structural model, then a significant test of the effect of exogenous variables (independent variables) on endogenous variables (dependent variable) was carried out by the existing hypothesis. The correlation between constructs is measured by looking at the path coefficients and the level of significance. The hypothesized obtained with WarpPLS 7.0 rocks, the path diagram image can be seen in Figure 2 below:

![Path Diagram of SEM Model-PLS](image)

The results of the calculation of the value of the hypothesis test are presented in table 6 below:

Table 6: Hypothesis Test Results

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>Path Coefficient</th>
<th>P Values</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Competence of village officials -&gt; accountability of village fund management.</td>
<td>0.087</td>
<td>0.143</td>
<td>No effect</td>
</tr>
<tr>
<td>2</td>
<td>Organizational commitment -&gt; accountability of village fund management.</td>
<td>0.183</td>
<td>0.012</td>
<td>Significant Influence</td>
</tr>
<tr>
<td>3</td>
<td>Implementation of SISKEUDES -&gt; accountability of village fund management.</td>
<td>0.214</td>
<td>0.004</td>
<td>Significant Influence</td>
</tr>
<tr>
<td>4</td>
<td>Competence of village officials -&gt; implementation of SISKEUDES</td>
<td>0.349</td>
<td>0.001</td>
<td>Significant Influence</td>
</tr>
<tr>
<td>5</td>
<td>Organizational commitment -&gt; implementation of SISKEUDES</td>
<td>0.165</td>
<td>0.021</td>
<td>Significant Influence</td>
</tr>
<tr>
<td>6</td>
<td>Competence of village officials -&gt; implementation of SISKEUDES -&gt; accountability of village fund management.</td>
<td>0.162</td>
<td>0.023</td>
<td>Significant Influence</td>
</tr>
<tr>
<td>7</td>
<td>Organizational commitment -&gt; implementation of SISKEUDES -&gt; village fund management accountability.</td>
<td>0.218</td>
<td>0.003</td>
<td>Significant Influence</td>
</tr>
</tbody>
</table>

Source: WarpPLS Calculation Results
Discussion

The influence of village apparatus competence on fund management accountability village

The results of testing the effect of the competency variable of village apparatus on village fund management accountability are shown by the path coefficient value of 0.087 with a p-value of 0.143. The p-value of 0.143 is greater than the alpha value of 0.05. This result means that the competence of village officials does not affect the accountability of village fund management. Lack of skills of village officials in the use of technology, poor knowledge in running the system regarding village fund management, and the lack of good technical accounting understanding so that in compiling and reporting village funds is still not optimal. The lack of training activities is also the reason for the village apparatus' competence to be less than optimal. The competence of the village apparatus is still low when it comes to managing large village funds, therefore it is necessary for officers who understand the system to make it easier to make financial reports (Masruhin & Kaukab, 2019). The results of this study are not by the agency theory (Agency Theory) which explains the differences in interests between the principal and the agent. The results of this study are in line with research conducted by Widyatama et al., (2017) which states that the competence of the village apparatus does not affect the accountability of village fund management. The results of this study are not in line with research conducted by Dewi & Gayatri, (2019) and Mada et al., (2017) which shows that the competence of village officials affects the accountability of village fund management.

Organizational commitment affects management accountability village funds

The results of testing the influence of the organizational commitment variable on the accountability of village fund management are shown by the path coefficient value of 0.183 with a p-value of 0.012. The p-value of 0.012 is smaller than the alpha value of 0.05. This result means that organizational commitment has a significant positive effect on the accountability of village fund management. The success of managing village funds in an accountable manner is carried out by the government as a form of the village government's commitment to implementing village financial management. The management of village funds is the task of the village government apparatus. The organizational commitment of the village government apparatus is felt to be very necessary to be owned by the village government apparatus. Mada et al., (2017) state that with organizational commitment, village officials are expected to be able to carry out village fund management well so that they can run all programs well, which is supported by the agency theory that agents must have a high sense of responsibility to manage funds. village in an accountable manner.

Application of SISKEUDES affects management accountability of village funds.

The results of testing the effect of the SISKEUDES implementation variable on village fund management accountability are shown by the path coefficient value of 0.214 with a p-value of 0.004. The p-value of 0.004 is smaller than the alpha value of 0.05. This result means that the implementation of SISKEUDES has a significant positive effect on the accountability of village fund management. The demands for accountability for village financial accountability are getting higher, the village apparatus as an agent of course requires a tool or system that can assist in the series of work of the village apparatus. The SISKEUDES application is used to present village financial reports by village financial management accountability standards. It is also believed to be able to minimize the information asymmetry between the agent and the principal. With the SISKEUDES application, it can increase village financial management accountability where the village financial management apparatus can provide correct financial reporting by the provisions of the applicable law. In addition, the SISKEUDES application also provides effectiveness and efficiency in terms of implementation and accountability. The results of the study are in line with Dewi & Gayatri (2019) and Luthfiani et al., (2020).

The competence of village officials affects the implementation of SISKEUDES

The results of testing the influence of the variable Competence of village officials on the implementation of SISKEUDES are shown by the path coefficient value of 0.349 with a p-value of < 0.001. The p-value < 0.001 is smaller than the alpha value of 0.05. This result means that the competence of village officials has a significant positive effect on the implementation of SISKEUDES. The competence of village officials has a good and significant impact on the implementation of SISKEUDES, village officials who have competence will be able to use SISKEUDES properly and effectively. The relationship between the competence of village officials and the implementation of SISKEUDES is that the higher the competence of village officials, the more effective the implementation of SISKEUDES in managing village finances is. Increasing the competence of village officials can increase the effectiveness of the implementation of SISKEUDES in the districts of Kumpeh Ulu and Muaro Jambi. The results of this study are in line with restiti Nintyari et al., (2019) who found that the competence of village officials had a significant influence on the effectiveness and efficiency of the implementation of SISKEUDES. Where the increase in competence can be supported by the competence of village officials in their experience in the field of finance so that they are more optimal when using SISKEUDES.

Organizational commitment affects the implementation of SISKEUDES

The results of testing the effect of the organizational commitment variable on the implementation of SISKEUDES are shown by the path coefficient value of 0.165 with a p-value of 0.021. The p-value of 0.021 is smaller than the alpha value of 0.05. These results mean that organizational commitment has a significant positive effect on the implementation of SISKEUDES. Organizational commitment is one of the important elements in the implementation of the system developed to achieve organizational effectiveness. Based on the Technology Acceptance Model (TAM) theory, the system can be accepted if it has benefits and convenience and there is a commitment from the village organization to implement SISKEUDES (Bawono et al., 2020).
The implementation of SISKEUDES can mediate the relationship between the competence of village officials and the accountability of village fund management

The competence of village officials can affect the accountability of village fund management through the application of SISKEUDES. Villages that have competent and proficient officials in using SISKEUDES will support village financial management activities to the maximum so that problems in delays in reporting village funds can be overcome. Thus, it will increase the accountability of village fund management in the Muaro Jambi and Kumpel Ulu Regencies. This shows that competence is very much needed for village officials to achieve village fund management accountability, by implementing good SISKEUDES in managing village finances can overcome the problem of delays in reporting village funds at a later stage (Sulindawati, 2018).

The application of SISKEUDES can mediate the relationship between commitment organization and accountability of village fund management

Siskeudes can provide benefits and convenience in the preparation of village financial accountability reports. If the level of commitment from village government organizations is high, it will increase the effectiveness of village financial management which refers to Permendagri No. 20 Th. 2018. So that to achieve effectiveness in implementing Siskeudes, the government continues to encourage village government officials to always contribute to all Siskeudes development to achieve successful village financial management. So it can be concluded that the increased commitment of village organizations to the implementation of Siskeudes, also increases the effectiveness of the implementation of Siskeudes in Muaro Jambi and Kumpel Ulu districts. The higher the commitment of the village and village government officials who want to be involved, all tasks and obligations regarding village financial management will run smoothly. The participation of village officials is a form of commitment and contribution of village officials in all processes of village fund management accountability through the implementation of Siskeudes to achieve optimal village fund accountability reporting. The village government is expected to continue to improve the competence and commitment of village government organizations, namely: the village secretary, finance department, and village staff operators in maximizing the implementation of SISKEUDES which is used to manage village finances properly to realize good village financial reports. BPKP and DPMD are expected to continue to monitor and encourage village government officials to implement SISKEUDES to the fullest.

Conclusions

The result of the research is that the competence of the village apparatus does not affect the accountability of village fund management. Organizational commitment and the implementation of SISKEUDES have a significant positive effect on the accountability of village fund management. The implementation of SISKEUDES can mediate the relationship between the competence of village officials, and organizational commitment to the accountability of village fund management.

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