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Author

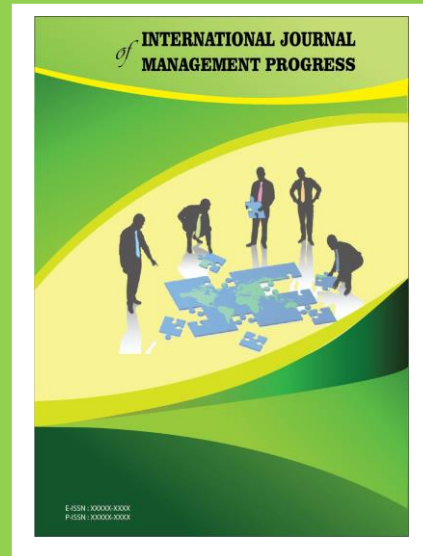
1. Muhammad Rais

Affiliation

1. Muhammadiyah University of Buton

E-mail Koresponden:

raismuhamad000@gmail.com



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Analysis of Competency of Village Apparatuses, Organizational Commitment, and Clarity of Budget Targets Based on the Basic Values of Islamic Leadership on the Accountability of Village Fund Management in Batauga District, South Buton Regency

Muhammad Rais¹

¹Faculty of Economy, Muhammadiyah University of Buton, Indonesia

E-mail Koresponden: raismuhamad000@gmail.com

Abstract: Accountability for managing village funds is an obligation for the village government. Problems that occur in the management of village funds are related to the competence of the village apparatus, organizational commitment, and targets. This study aims to determine the effect of village apparatus competence, organizational commitment, targets for accountability in village fund management in Batauga Sub-district Village. This study collected data using a questionnaire with a sample of 30 people. The data analysis technique used multiple linear regression which was processed using SPSS. The results of this study indicate that the competence of the village apparatus and the target of excellence have a significant and positive effect on the accountability of village fund management. Meanwhile, organizational commitment has no significant effect on the accountability of village fund management. In addition, the adjusted R square value is 0.248 or 24.3%, which means the ability of the independent variable to explain the variable is only 24.3% and 75.7% is explained by other variables.

Keywords: *apparatus competence, organizational, clarity of budget targets.*

1. Introduction

Village revenues come from the state revenue and expenditure budget and are distributed through the district/city regional revenue and expenditure budget for governance, development implementation, community development, and community empowerment. Every year, the government invests much in the village. However, the existence of village-level funds introduces a new issue: village fund management. As a result, the village administration requires staff who are competent in their disciplines, such as knowledge, skills, talents, and attitudes suited to the roles they hold, and encourages them to work effectively, efficiently, and productively at all times. An organization's performance is heavily reliant on committed personnel. Each village apparatus is required to offer responsibility, appearance, and disclosure of all activities carried out. According to Law Number 6 of 2014, accountability is the principle of administering village governance, which means that village officials who manage village funds must provide the community with reliable information that village financial management is aimed at advancing village development and improving community welfare..

Batauga sub-district has 5 (five) villages, namely Lawela Village, South Lawela Village, Lampanairi Village, Bola Village, and Poogalampa Village. Of the five villages, the village apparatus had various educational backgrounds, some had only high school education, and some had educational backgrounds not related to finance. Therefore it is necessary to know the

extent of competence of the village apparatus, organizational commitment and clarity of the budget for the accountability of managing village funds in villages in the Batauga sub-district, South Buton Regency. Based on this background, the researcher took the title "Analysis of Village Apparatus Competence, Organizational Commitment, and Clarity of Budget Targets on the Accountability of Village Fund Management in Villages in Batauga District, South Buton Regency"

2. Literature Review

Village Apparatus Competence

Manninen and Vitala (2007) are cited in Saleh et al. (2013:15). Competence is defined as the ability to successfully use or use knowledge, skills, talents, conduct, and personal traits to fulfill specific and crucial job duties while maintaining moral and ethical standards. The key factor determining village-level money management responsibilities is the competence of village-level institutions. To fulfill the defined goals, the village administration needs have competent human resources (HR) to handle local funds. Masruhin A. and Kaukab M. A. (2019), Suryani, N.M. and Suprasto, H.B. (2021), and Budiarto, D.S., et al (2020) conducted research on the competency of village apparatus. According to the findings of the research they conducted, village institutional capacity had a substantial impact on village money management accountability.

Organisation Commitment

The characteristics of organizational commitment are outlined as follows by Cut Zurnali (2010) in Yusuf and Syarif (2018: 36); (1) Sincere commitment, (2) Consistent dedication, (3) Normative dedication. The higher the amount of organizational commitment, the more responsible the village's management of funds. Because organizations with a high organizational commitment to human resources provide good performance in order to fulfill organizational goals (Masruhim, A., and M.E. Kaukab, 2019). According to Mada, S., et al. (2017) research, the higher the level of organizational commitment, the better the management. The village government's organizational commitment has a good and significant impact on the accountability of managing local funds.

Village Fund Management Accountability

Accountability is the responsibility of individuals or groups who are authorized to carry out certain tasks to authorized parties vertically and horizontally (Rusdiana and Nasihudin, 2018:21). According to Mardiasmo (2001) in Putra (2013), there are four dimensions of accountability that must be met by public sector organizations, namely: (1). Honesty accountability and legal accountability. (2). Process accountability. (3) Program accountability. (4). Policy accountability. Based on Pemendagri number 113 of 2014 concerning financial management of village funds, what is meant by village financial management is all activities that include planning, implementation, administration, reporting, and accountability of village finances. Village finances are managed based on transparent, accountable, participatory principles, and are carried out in an orderly and budgetary manner

3. Methodology

The village head, village secretary, village finance (person in charge of village finances), director of planning, director of community livelihoods, and director of village equipment 2022 comprised the sample for this study. The types of data used in this study were quantitative data and qualitative data. This study uses both primary and secondary data. Multiple linear regression was utilized to analyze the data in this study. Multiple linear regression models (X1,

X2, Xn) are equations that describe the connection between two or more independent variables (X1) and the dependent/response variable (Y). Multiple linear regression is used to assess the relationship between the dependent and independent variables. The dependent variable in this study is village fund management responsibility (Y), and the independent factors are village institutional capacity (X1), organizational commitment (X2), and budget objective clarity (X3).

4. Results and Discussion

Results

Validity Test

The results of the validity test of the research variables are as follows:

Table 1. Research Variable Validity Test Results

Statement	Pearson correlation	Significance	Status
Village Apparatus Competency (X1)			
X1.1	0,684	0,000	Valid
X1.2	0,645	0,000	Valid
X1.3	0,789	0,000	Valid
X1.4	0,434	0,016	Valid
X1.5	0,611	0,000	Valid
X1.6	0,431	0,017	Valid
Organizational Commitment (X2)			
X2.1	0,377	0,040	Valid
X2.2	0,536	0,002	Valid
X2.3	0,765	0,000	Valid
X2.4	0,740	0,000	Valid
X2.5	0,837	0,000	Valid
X2.6	0,406	0,026	Valid
Clarity of Budget Targets (X3)			
X3.1	0,825	0,000	Valid
X3.2	0,582	0,001	Valid
X3.3	0,918	0,000	Valid
X3.4	0,837	0,000	Valid
X3.5	0,604	0,000	Valid
Village Fund Management Accountability (Y)			
Y.1	0,764	0,000	Valid
Y.2	0,773	0,000	Valid
Y.3	0,654	0,000	Valid
Y.4	0,602	0,000	Valid
Y.5	0,675	0,000	Valid

According to Table 1, the results of the validity test for each independent variable, village apparatus competency (X1), organizational commitment (X2), and clarity of budget targets (X3), and the dependent variable, village fund management accountability (Y), each statement has a significance value of less than 0.05, indicating that the statements are feasible to use and declared valid.

Reliability Test

The following table shows the results of the research variable reliability test:

Tabel 2. Research Variable Reliability Test Results

Variabel	Cronbach's Alpha	Index Alpha	Statement
Village Apparatus Competency	0,636	0,6	Reliabel
Organizational Commitment	0,698	0,6	Reliabel
Clarity of Budget Targets	0,814	0,6	Reliabel
Village Fund Management	0,730	0,6	Reliabel
Accountability			

The reliability test results presented in Table 2 show that the Cronbach's alpha value for all research instruments is greater than 0.6. This means that all statements related to the variables of village institutional capacity (X1), organizational commitment (X2), clarity of budget targets (X3), and the variable of village fund management responsibility (Y) fulfill the reliability or reliability requirements, so this research is reliable or available can be trusted.

Multiple Linear Regression Analysis

Tabel 3. The result of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	19.671	3.969		4.956	.000
Village Competency Apparatus	.387	.137	.492	2.829	.009
Organizational Commitment	-.035	.120	-.051	-.294	.771
Clarity of Budget Targets	.304	.116	.438	2.612	.015

Based on the table 3 above, it can conclude that; (1). The constant (a) 19.671 indicates that the variables X1, X2 and X3 are zero, so the fixed value of village fund management responsibility is 19.671, (2) The value of the regression coefficient for the ability of village officials (X1) is 0.387, which means that each additional capacity unit of village officials will increase by 0.387 if the values of the variable organizational commitment and budget targets do not change, (3) In organizational commitment (X2) the regression coefficient value is -0.035, which means that when the value of the variable X2 increases by one unit, the value of the variable Y decreases by 0.035 provided that the variable value of village apparatus competency and clarity of budget targets is fixed. (4). The coefficient value of the variable clarity of budget targets (X3) is 0.304, meaning that when the coefficient value of X3 increases by one unit, the value of the variable Y will increase by 0.304. With the provision that the variable values of village apparatus competence and organizational commitment are fixed.

Normality Test

Table 4. Normality test

One-Sample Kolmogorov-Smirnov Test		
N		Unstandardized Residual
		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.42644987
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.057
Test Statistic		.076
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Table 4 shows that the significance value of the normality test results using the Kolmogorov Smirnov one-sample test is 0.200, which is greater than 0.05, indicating that the data used in this study's regression model has normally distributed residual values and can be used for research

Hipotesis Test

The following are the results of the coefficient of determination test::

Table 5. Coefficient of Determination test (R2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.570 ^a	.325	.248	1.506

a. Predictors: (Constant), Clarity of Budget Targets, Organizational Commitment, Competence of Village Apparatuses

b. Dependent Variable: Akuntabilitas_Pengelolaan_Dana_Desa

Table 5 shows that the adjusted R-squared value is 0.248, or 24.3%. This suggests that the independent factors, namely village institutional capacity, organizational commitment, and clarity of budget targets, explain 24.3% of the dependent variable, namely accountability for managing village money, with Others accounting for the remaining 75.7%. Unchecked variables are interpreted.

F- test

Tabel 6. Result of F-testing

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	28.459	3	9.486	4.180	.015 ^b
Residual	59.008	26	2.270		
Total	87.467	29			

a. Dependent Variable: Akuntabilitas_Pengelolaan_Dana_Desa

b. Predictors: (Constant), Kejelasan_Sasaran_Anggaran, Komitmen_Organisasi, Kompetensi_Aparatur_Desa

The F test findings show a significant value of 0.015 or 0.05, indicating H0 rejection and H4 acceptance, as given in Table 6. Based on these findings, it is possible to conclude that village institutional capability, organizational commitment, and budget objective clarity all have a significant impact on the dependent variable, namely village fund management accountability

T-Test

The following table is the result of T-test:

Tabel 7. Result of T-test
Coefficients^a

Unstandardized Coefficients				Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	20.861	4.207		4.959	.000
	X1	.421	.141	.535	2.980	.006
	X2	-.021	.122	-.030	-.169	.867
	X3	-.417	.167	-.443	-2.502	.019

a. Dependent Variable: Y

The t-test results, as shown in Table 7, can be summarized as follows; (a).The hypothesis test findings show a significant value of 0.009 0.05 and t count > t table with a value of 2.980 > 2.056, indicating that the first hypothesis is accepted. This demonstrates that the competency of the village apparatus has a substantial impact on the accountability of local financial management, (b) The significant value of the variable organizational commitment to village fund management accountability is 0.771 larger than 0.05 in the hypothesis test, indicating that the second hypothesis is rejected. This leads to the conclusion that organizational commitment has little effect on village fund management responsibility, (c) If the significant value of budget target clarity in the village fund management accountability system is 0.015, which is less than 0.05, the third hypothesis is accepted. This suggests that the clarity of budget targets has a substantial impact on village-level finance management accountability

Discussion

Village apparatus competence (X1) has a strong impact on village fund management responsibility (Y).

Based on the regression analysis results, it is possible to infer that the first hypothesis (H1), that institutional capability at the village level has a considerable effect on village fund management responsibility, is accepted. This demonstrates that the higher the institutional ability at the village level, the more responsibly the village level funds are managed. The most significant aspect of the village apparatus is a sense of accountability because they have been granted the trust and appointed by the community to achieve the organization's aims. Institutions with high levels of competence will work tirelessly and with discipline to ensure that responsibility in money management is enforced as effectively as possible. This study supports the findings of Kaukab and Masruhin (2019), who discovered that the capacity of village institutions has a positive and significant effect on accountability for managing village funds, and that the higher the capacity of village institutions, the better. Doing will always activate the device. effective,

efficient,. Budiarto et al., 2020; Mada et al., 2017 The same findings reveal that the competency of village institutions has a favorable and significant impact on the accountability of village financial management.

Organizational commitment (X2) has no effect on the accountability of village fund management (Y).

Organizational commitment has little effect on the responsibility of village fund managers. This is consistent with the findings of Budiarto et al (2020), who found that organizational commitment has no significant effect on the accountability of village fund management because high organizational commitment only improves the performance of village cadres and increases their productivity and creativity. The findings of this study are also consistent with the findings of Sari, N.M.R and Padnyawati, K.D (2021) and Panjaitan R.S, et al (2022), who concluded that organizational commitment is not necessary for accountability in the management of village money. The outcomes of this study contradict the idea about the components of organizational commitment, which states that village institutions must own effective commitment, sustainability commitment, and normative commitment.

The clarity of budget targets (X3) has a major impact on the accountability of village funds management (Y).

The clarity of budget objectives has a considerable impact on the village's accountability system for managing funds. That is, the more specific the budget goal, the more responsible the budget management at the village level. Because there are specific financial objectives, the success or failure of mission implementation will be easier to justify in order to meet the stated objectives. And, because the budget is highly significant and primary in efforts to acquire accountability for managing village funds, the clearer the budget aim, the greater the responsibility for managing funds at the village level.. The presence of clarity and specificity in a budget allocation in financial management will make accounting for it easier. Having set budget goals makes it easy to identify an organization's success or failure to meet goals and KPIs.

5. Conclusion

Based on the results of research and discussion, it can be concluded as follows: (1) The competence of village-level institutions has a significant impact on village-level fund management accountability; (2) organizational commitment has no significant impact on village-level fund management accountability; and (3) budget objectives are clear, which has a significant impact on the accountability system for managing village funds.

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