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## FACTORS AFFECTING THE ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT IN BANYUASIN DISTRICT, SOUTH SUMATRA

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### Abstract

*This study employs a survey method on village funds in South Sumatra's Banyuasin Regency and aims to determine the influence of competence, organizational commitment, internal control system, and the use of information technology on accountability. The collected data consists of 97 village respondents' apparatus in the Banyuasin region. The findings show that: (1) Competence has no effect on accountability; (2) organizational commitment has no effect on accountability; (3) internal control system has no effect on accountability; and (4) the use of information technology has a positive effect on accountability. In addition to other factors that have been analysed, the implication of the research is an effort to increase accountability in the management of village funds through the use of appropriate information technology. The village government can implement a village government work system based on the use of information technology, such as the village web, which is a tool for disseminating information on village-related activities and supporting information accessibility so that it can reach all circles more effectively, thereby promoting accountability.*

**Keywords:** *Accountability, Competence, Organizational Commitment, Internal Control System, Utilization of Information Technology, Village Fund Management Accountability*

### Abstrak

*Penelitian ini merupakan survei dana desa di Kabupaten Banyuasin, Sumatera Selatan. Tujuan penelitian ini adalah untuk mengetahui pengaruh kompetensi, komitmen organisasi, sistem pengendalian intern, pemanfaatan teknologi informasi terhadap akuntabilitas. Data yang dikumpulkan terdiri dari 97 responden aparat desa di Kabupaten Banyuasin. Berdasarkan hasil penelitian dan analisis regresi yang digunakan menunjukkan bahwa: (1) Kompetensi tidak berpengaruh terhadap akuntabilitas, (2) Komitmen organisasi tidak berpengaruh terhadap akuntabilitas, (3) Sistem pengendalian intern tidak berpengaruh terhadap akuntabilitas, (4) penggunaan teknologi informasi berpengaruh positif terhadap akuntabilitas. Implikasi dari penelitian ini adalah upaya peningkatan akuntabilitas dalam pengelolaan dana desa dapat dicapai dengan pemanfaatan teknologi informasi yang tepat guna, disamping faktor-faktor lain yang telah dianalisis. Pemerintah desa dapat menerapkan sistem kerja pemerintah desa yang berbasis pemanfaatan teknologi informasi seperti web desa yang digunakan sebagai alat untuk menyebarluaskan informasi kegiatan yang berkaitan dengan desa dan untuk mendukung aksesibilitas informasi sehingga dapat lebih menjangkau semua kalangan, sehingga mendukung akuntabilitas.*

**Kata kunci:** *Akuntabilitas, Kompetensi, Komitmen Organisasi, Sistem Pengendalian Intern, Pemanfaatan Teknologi Informasi, Akuntabilitas Pengelolaan Dana Desa*

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### PRELIMINARY

Law No. 6 of 2014 concerning villages is the primary focus of the Indonesian government in laying the groundwork for national development beginning at the village level. The development is accomplished by empowering each village to manage and operate its own system of government. Decentralization refers to the delegation of authority from the central government to autonomous regional governments based on the principle of autonomy wherein the delegation of authority to local governments for the sole purpose of enhancing efficiency and effectiveness.

In addition, Law No. 6 of 2014 pertaining to the village in terms of village funds and village assets, which explains village finances and original income. Article 72, paragraph 5 states, "in the context of managing the village funds, the village chief (*kepala desa*) delegates a portion of authority to the designated village apparatus." The Indonesian poverty problem is addressed by the National Medium-Term Development Plan (*Rencana Pembangunan Jangka Menengah Nasional*/RPJMN) 2015-2019, which gives the mandate to develop Indonesia from the periphery and strengthen regions and villages. For a new policy, the federal government has allocated a village fund budget with a fantastic value.

According to the Book of the Ministry of Finance of the Republic of Indonesia (Financial Notes), the amount of village funds budgeted by the government over the course of five (five) years is:

Table 1. Village Fund Allocation

Year	Village Fund Allocation
2015	20.77 Billion
2016	46.98 Billion
2017	60.00 Billion
2018	60.00 Billion
2019	73.00 Billion

Source: Indonesian Ministry of Finance Book, 2019

The budget for village funds in the 2019 RAPBN is estimated to be IDR 73 billion, an increase of IDR 13 billion, with 70 billion allocated to village funds and IDR 3 billion allocated to the district. Compared to the disbursement of funds in 2018, which amounted to only IDR 60 billion, 2019 expenditures amounted to IDR 73 billion. This village fund is anticipated to finance government administration, development of implementation, community development, and community empowerment (PPMD Performance Report 2018).

The Village Fund contributes to the improvement of village welfare and local communities. In the 2015-2017 evaluation conducted by the Minister of Finance Sri Mulyani, it was determined that villages create facilities and infrastructure that are beneficial to the surrounding community, such as: the construction of more than 92,500 kilometers of village roads; 914 thousand bridges; 22,616 clean water connection units; 2,201 additional boats; 14,957 PAUD units; 4,004 Polindes units; 19,487 well units; 3,106 village markets; 103,415 drainage and irrigation units; 10,915 Posyandu units; and 1,338 village reservoirs (Direktorat Jenderal Perimbangan Keuangan, 2019).

It is feared that the administration of the Village Fund will turn good governance into bad governance. Given the capacity of village officials to manage finances and budgets, the situation remains precarious. For the management of the Village Fund, a planning system is required to maintain effective and organized oversight. Moreover, village officials who have

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been delegated authority must be capable of managing village finances (Wonar et al., 2018) and Hendrawati & Pramudianti, 2020).

Indonesia Corruptions Watch (ICW, 2018) discovered 154 cases of Village Fund corruption between 2015 and 2017, with an annual increase. In 2015, there were a total of 17 cases, which increased to 41 in 2016 and then to 96 in 2017. There are an increasing number of corruption cases each year, in which the village chief is the most prominent actor. In 2015, there were 15 arrests; in 2016, there were 32 arrests; and in 2017, there were 65 arrests. The number of village heads implicated in corruption cases demonstrates that village governance does not adhere to the principles of good governance, as outlined in the Village Law article 26 paragraph 2 (4).

Banyuasin Regency, which is one of the regencies in Indonesia's South Sumatra Province, encompasses 11,832,99 km<sup>2</sup>. This district is a subdivision of the Musi Banyuasin Regency, which was established in 2002 per Law No. 6. There are 21 sub-districts and 305 villages in District Banyuasin. The annual village funds for 2018 will be distributed in three stages: 20% in January, 40% in the month of April, and 40% in August. Funding for 2,852 villages in South Sumatra Province amounting to IDR 2.3 trillion in 2018 ([simbangda.banyuasinkab.go.id](http://simbangda.banyuasinkab.go.id)).

In the district of Banyuasin, village fund management is not yet fully accountable. This is due to the incompetence of the village apparatus, which has not yet achieved village fund management accountability. Where administration issues within the village apparatus have an effect on the disbursement of village funds, causing delays, search for the next period ([simbangda.banyuasinkab.go.id](http://simbangda.banyuasinkab.go.id)).

Representatives of the Indonesian Financial Audit Agency (Badan Pemeriksa Keuangan/BPK) for the province of South Sumatra stated: the findings in the Banyuasin Regency. Regarding village funds specifically, three villages have not reported their 2017 financial activities using village funds. Karang Anyar Village, Muara Padang District, Sungsang II Banyuasin II Village, and Tanjung New Village are the three villages. Due to their tardiness in submitting reports on the use of village fund activities, these three villages did not initially receive the 2018 village funds ([Palembang.tribunnews.com](http://Palembang.tribunnews.com)).

**Table 2. Data on Misappropriation of Village Funds**

Village (District)	Misappropriation
Kades Sungsang II (Banyuasin II) 2017	Forgery of village boundary maps and land mark-up
Kades Majatra (Rimau Island) 2018	Fraud
Head of Buana Mukti Village (Rimau Island) 2018	No transparency, clear
Tanjung Baru Village Head (Muara Padang) 2019	village fund corruption drug users
Sri Jaya Village Head (Rantau Bayur) 2019	Corruption of village funds

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As suspected, the number of reports and community reports concerning the use of village funds is as high as the markup on the cost of goods, recently destroyed buildings, and even many original buildings. This condition demonstrates the lack of transparency in village fund management.

Accountability is an obligation for every trust holder to provide accountability by presenting and disclosing all activities to the trustee (Principal), who has the right and duty to obtain accountability (Mardiasmo, 2002; Hefetz & Warner, 2004; Atmadja & Saputra, 2017; Hendrawati & Pramudianti, 2020). According to Widyatama (2017), accountability is one of the company's concepts for carrying out stakeholder accountability. The government is also accountable to the people, in addition to business entities.

Village fund management necessitates a good system of accountability as an example and oversight of all village government activities. The importance of the role of the village government apparatus as an agent in managing and accounting for village funds increases. The village funds allocated to the village government are substantial; therefore, accountability is required. The government of the village must be capable of applying the principle of accountability. The competency of the village apparatus leads to the realization of good accountability (Cheng, 2002; Prime, 2018; Kalontong et al., 2019; Laksmi & Siswantoro, 2019; Sumarsono & Purnomo, 2019; Saragi, 2021).

Numerous studies on the accountability of village fund allocations have been conducted in the past. According to research by Mada, Kalangi, and Gamaliel (2018), Aulia (2018), and Sugiarti and Yudianto (2017), the competence of village fund management apparatus has a positive effect on the accountability of village fund management. Contrary to the findings of Perdana (2018), Widyatama, Novita, and Diarespati (2017) reported that the competence of village fund management officials had no positive effect on the accountability of village fund management.

Internal controls and organizational system commitment can also affect the accountability of village fund management (Mada, 2017). According to research by Wijaya (2019), organizational commitment has no effect on the accountability of village funds in Ngaglik District, Sleman Regency, Yogyakarta. Oppositely, Aulia (2018) concludes that organizational commitment has a positive and significant effect on the accountability of village fund management.

According to the research of Yudianto and Sugiarti (2018), the internal control system has a significant impact on the accountability of village fund management. This is also supported by Aziz and Prastiti's (2019) research indicating that competent village officials, the use of information technology, and SPIP have a positive and substantial impact on the accountability of village funds. Santoso's (2016) research on the influence of the internal control system on accountability revealed that the government's internal control system has a negligible positive impact on regional financial accountability.

Similarly, the use of information technology does not have a significant positive effect on regional financial accountability. Sugiarti and Yudianto (2017) found that the use of information technology has a significant impact on the accountability of village funds in Klari District, Karawang District, East District, Majalaya District, and District Rengas Denglok, Karawang Regency. In contrast to Sutrisno's (2010) research that examines the effect of implementing financial accountability, utilizing information technology, and compliance legislation on the performance accountability of government agencies (Study on Pekanbaru City Regional Apparatus Work Unit). The utilization variable of information technology has no effect on the performance accountability of government agencies.

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This research was conducted because previous studies have yielded conflicting results and there is a paucity of research examining accountability in the management of village funds. This study refers to the research conducted by Mada, Kalangi, and Gamaliel (2017) using the variables, namely, competency of village fund management officers, village government organizations' commitment, and community participation. In this study, the researchers utilized four variables, namely the competence, organizational commitment, an internal control system, and the use of information technology. This study adds internal control system variables and technology utilization data to determine what obstacles village government officials face in enhancing the accountability of village fund management. Government Regulation no. 56 Year 2005 concerning the Regional Financial Information System, which is a replacement for PP No. 11 Year 2001 concerning the Regional Financial Information System, regulates the obligation of the Government and Local Government to use information technology. Moreover, in 2008, the Government issued Government Regulation No. 60 of 2008 pertaining to the Government Internal Control System (*Sistem Pengawasan Internal Pemerintah/SPIP*). The regulation states that the purpose of SPIP is to achieve: a. the effectiveness and efficiency of achieving goals in the administration of state government; b. the dependability of Financial Statements; c. the security of country assets; and d. compliance with laws and regulations.

## LITERATURE REVIEW

The agency theory explains the relationship between agents and principals in terms of the management of principal-provided resources. This theory describes how agents should maximize the management of the principal's resources and work in accordance with the desires of shareholders (Jensen & Meckling, 1976; Anthony & Govindarajan, 2005). According to Eisenhardt (1989), the agency theory is founded on three assumptions:

1. Assumptions about human nature, emphasizing that humans have the nature to be selfish, have limitations of rationality, and aversion to risk.
2. Assumptions about the organization, the existence of conflicts between members organization, efficiency as a productivity criterion, and the asymmetric information between principal and agent.
3. Assumptions about information, that information is seen as commodities that can be traded.

The perspective of agency theory is used to comprehend the issues of corporate governance and earnings management. Agency theory results in an asymmetric relationship between the owner and managers; therefore, the concept of Good Corporate Governance, which aims to make the company healthier, is required to eliminate this asymmetry. Application corporate governance is based on agency theory, which can be explained by the relationship between management and owners. Management, as an agent, is morally obligated to maximize the profits of the owners (principals), and in exchange, will be compensated in accordance with the contract (Eisenhardt, 1989).

In public sector organizations, the principals are districts and the agent is the village government, in this case the chief village official and other village officials. The Government Regulation of the Republic of Indonesia No. 71 of 2010 on Government Accounting Standards explains the clear relationship between government financial management and accountability.

Accountability in managing village funds is the responsibility of the village government, which is responsible for providing the village community with budget management reports (Atmadja & Saputra, 2017; Hendrawati & Pramudianti, 2020). In this study, a village community serves as the principal, while the government acts as the agent. The village

government is granted the authority to carry out their responsibilities in serving the community,



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one of which is to properly manage the village's finances. All activities for which the agent is accountable to society must be reported, accounted for, and disclosed as part of management accountability of the local government (Sumarsono & Purnomo, 2019; Saragi, 2021). Village funds can be viewed from various factors such as resource competence, resources, organizational commitment, use of technology and systems internal control of village government officials.

According to Rahmanurrasjid (2008), the notion of accountability is derived from the notion of responsibility, and authority is defined as legitimate power. Karyadi (2019) also distinguishes between narrow and broad accountability. Accountability in the narrow sense refers to who the organization or (individual worker) is responsible for and what the organization is responsible for, whereas accountability in the broad sense refers to the obligation of the holder mandate (agent) to give accountability, present, report, and disclose all activities and activities that become the responsibility of the trustee (principal) who has the right and authority to do so (Hefetz & Warner, 2004).

There are three types of Accountability: 1) Financial Accountability: Accountability that includes financial statements containing income/receipts, storage, and expenditures. 2) Benefit accountability: Accountability related to the results of achieving goals in accordance with procedures, with effectiveness being the most important aspect of achieving these goals. 3) Procedure-based responsibility Accountability pertaining to the significance of implementation procedures that consider the principles of ethics, morality, and legal certainty. (Mohamad et al, 2004 in Rahmi et al. 2015).

Competence is a combination of the knowledge, abilities, and skills required to perform a job (Rudana, 2005). Competence is an important thing that must be owned by an apparatus in managing village funds, see the number of resources to be managed. An apparatus must have good knowledge, ability and attitude in managing village funds (Mada et al., 2017).

Zwell in (Wibowo, 2017) describes five categories of competencies: a. Task achievement is a competency related to good performance; b. Relationship is a category of related competencies by communicating and working well with others and satisfying his needs; c. Personal attribute is an individual's intrinsic competence and connects how people think, feel, learn, and develop; and d. Managerial is a competency that is specifically related with managing, supervising an organization.

Competence is defined as the ability of an individual to perform a job or task based on the required skills and job knowledge (Wibowo, 2017). According to Sedarmayanti (2008), competence is the fundamental characteristic of an individual that influences performance directly. Competence is a combination of essential knowledge, abilities, and skills for performing a job (Rudana, 2005). See the number of resources to be managed to appreciate the significance of competence for a system managing village funds. A system must have the knowledge, skills, and disposition to effectively manage village funds (Mada et al., 2017).

According to Mitchel in (Suwardi & Utomo, 2011), organizational commitment is an individual orientation toward work that demonstrates that individuals constantly think about their jobs. This occupation provides life satisfaction and status. This organizational commitment demonstrates that individuals work in accordance with the organization's goals because they perceive themselves to be a part of the organization. According to Kanter in Sopiah (2008), there are three types of commitment: a. Continuance commitment; b. Integrated commitment (cohesion commitment); and c. Control commitment.

A government agency's internal control system has been determined to be able to provide

controlled and effective financial management of village funds and to provide escort on the



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accountability of village fund management from both the insurance and consultation perspectives. Romney (2015) describes several goals internal control according to COSO are: a. Operation Objective. Operational objectives pertain to the effectiveness and efficiency of all company operations, including operational and financial performance goals and asset protection; b. Reporting Objective. Reporting objectives pertain to the preparation of accurate financial and nonfinancial reports, as well as internal and external reporting; c. Compliance Objectives. Compliance objectives are concerned with the conformity of all organization activities with all applicable laws and regulations.

Based on Government Regulation Number 65 of 2010 pertaining to the Regional Financial Information System, which states, "The implementation of the development process is in accordance with governance best practices. The central and local governments are accountable for the development and use of technologically advanced information to enhance financial management capabilities and the dissemination of financial information to public services. Government officials must maximize the use of rapidly advancing information technology in the development of a management information system network because it can produce an integrated and integrated government work process by simplifying access between work units.

According to Setyowati, Isthika, and Pratiwi (2016), the use of information technology will expedite the management of financial transaction data, the presentation of financial statements, and the avoidance of errors in posting from documents books, journals, and ledgers in order to produce a unified financial report compliant with the laws and regulations governing the management of local government finances.

According to Suyanto (2005), the following components can be used to evaluate the use of Information Technology: a. Computer Hardware (Hardware), which consists of inputs and outputs for Decision Support System data. Hardware is utilized as a tool for file storage, data preparation, and input and output terminals; b. Computer Software (Software), or the existence and development of software used to aid in the allocation of information and data for the operation of a system. In addition, the use of software should be supported by computer-based software and systems to meet the needs of information users, such as e-commerce, e-banking, DSS, SAP (System Application and Processing), and so on; c. Network and Communication, which is a system capable of linking and integrating multiple points of communication so that they can be interconnected. The internet is used to facilitate and maintain quality relationships with information users and between organizational units. Therefore, tools that can support network capabilities are still being developed so that parties who are and will be transacting can interact rapidly.

Based on the results of previous research, the following hypotheses were developed:

- H<sub>1</sub> : Human resource competence has a positive effect on the accountability of village fund management
- H<sub>2</sub> : Organizational Commitment has a positive effect on village fund management accountability
- H<sub>3</sub> : The Internal Control System has a positive effect on village fund management accountability
- H<sub>4</sub> : The use of information technology has a positive effect Towards management and village accountability.

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### RESEARCH METHODS

This type of research employs a quantitative methodology and survey research techniques. Quantitative research methods are utilized to examine specific populations or samples, data collection is conducted with the aid of research instruments, and statistical data analysis is employed to test the established hypothesis (Sugiyono, 2011:74). This study's population consists of all villages in the Banyuasin Regency.

Banyuasin Regency's village government comprises 305 villages in 21 sub-districts (<http://simbangda.banyuasin.kab.go.id/documents/969>). This study's respondents were village officials authorized to manage village finances. This information was obtained from the responses to questionnaires distributed to village officials in Banyuasin Regency regarding the impact of competence, organizational commitment, an internal control system, and the use of information technology on the accountability of village fund management.

Dependent variable used in this study, namely the accountability of village fund management (Y). This variable is measured by using indicators of honesty and disclosure of information,

decisions in reporting, compliance in reporting, conformity of procedures, adequacy of information and accuracy submission of reports quoted from Aulia's research (2018). Resource competence (X<sub>1</sub>) is an individual's ability to an organization in carrying out its functions or authority to achieve organizational goals. Measurement of this variable using indicators from research (Aulia, et, al., 2018) which consists of knowledge, ability to improve knowledge, technical skills, search capabilities solutions, initiative in work, friendliness and courtesy. Instrument The question consists of 6 items measured by a Likert scale. Organizational commitment (X<sub>2</sub>) is defined as the degree to which an individual is involved in the organization and wishes to become its members. It can be interpreted as an employee who has entered village government must have an attitude of loyalty in working maximum for the organization. Measurement of this variable using indicators of work characteristics, nature of the rewards

provided, freedom alternative employment opportunities, treatment of newcomers in organization, personal characteristics. (Greenberg and Barron, 2015). According to (Mulyadi, 2017:180) internal control (X<sub>3</sub>) is a process carried out by the board of commissioners and other personnel for the achievement of objectives in the reliability of reports finance, legal compliance, effectiveness and efficiency. System Internal control here is how well a control is

in village government agencies and how effective the control is running internals. The indicators are (1) environment control, (2) risk assessment, (3) control activities, (4) information and communication, (5) monitoring. System instrument internal control is based on instruments taken from (PP number 60 of 2008). Utilization information technology (X<sub>4</sub>) in general can provide positive impact on local government financial management. Information technology has advantages in accuracy and accuracy of the data operation results. Utilization of information technology as well will reduce errors that occur, both intentional and accidental.

This study use regression analysis to predict a variable's symptom based on other variables (Setiawati, 2017:170). While linear regression analysis is used to determine whether independent variables have an effect on the dependent variable. To evaluate the model's accuracy (fitness), the F test is utilized. The test for the coefficient of determination measures how well the model can explain the dependent variable. The t value is used to determine whether the independent variable has a significant effect on the dependent variable. If the variable's t-value is greater than the t-table value, the variable is considered to have an effect (Suliyanto, 2011: 62).

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**RESULTS**

Table 3 below shows the results of descriptive statistical analysis of variable data in this study.

**Table 3. Results of Descriptive Statistical Analysis**

Variables	Min	Max	Mean	Std. Dev
Competence (X1)	3.58	4.40	3.90	0.16
Organizational Commitment (X2)	3.58	4.38	4.01	0.15
Internal Control System (X3)	3.58	4.47	4.09	0.19
Utilization of Information Technology (X4)	3.63	4.45	4.10	0.18
Accountability (Y)	3.53	4.45	4.09	0.19

Multiple linear regression analysis is useful for examining the impact of multiple independent variables (competence, organizational commitment, internal control system, and information technology utilization) on a single dependent variable (accountability of village fund management). The regression model has passed the normality and multicollinearity tests and is free of heteroscedasticity.

**Table 7. Summary of Multiple Regression Analysis Results**

Independent Variables	Reg Coef.	T <sub>count</sub>	Sig.
Competence (X1)	-0.105	-0.795	0.429
Organizational Commitment (X2)	0.220	1.449	0.152
Internal Control System (X3)	0.104	0.730	0.468
Utilization of Information Technology (X4)	0.573	4.048	0.000
Constanta = 0.834			
Adj. R Square = 0.435			
F <sub>count</sub> = 15.440			
Sig. F = 0.000			
T <sub>table</sub> = 1.993943			

Based on the data in Table 7, then it can be made multiple regression equation:

$$Y = 0,834 - 0,105 X_1 + 0,220 X_2 + 0,104 X_3 + 0,573 X_4$$

**DISCUSSION****1. The Effect of Competence on Accountability**

The results indicated that human resource competence had a negative but insignificant effect. Due to non-compliance with the following conditions, competent human resources have no impact on accountability. The coaching system from the sub-district and district

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governments is less effective at managing the distribution of village funds at the village level. It is not consistent with the agency theory that the village government, as the agent, should have the authority to carry out their responsibilities in serving the community, namely managing village funds in a transparent manner. In addition, implementation village allocations are led by individuals with low levels of skill and education. This is demonstrated by the questionnaire results.

According to the findings of a study on the competence of human resources in the District Banyuasin, the district is still deficient in managing village funds, as indicated by the lowest average score on the variable questionnaire. The average value for competence is 3.8964. Human resource competence is a characteristic of an employee that enables him or her to achieve high performance. Personal aspects include traits, motivations, value systems, attitudes, knowledge, and skills by which competence directs behavior, whereas behavior generates performance, according to Spencer in Moeheriono (2009:8).

This research concurs with the findings of Widyatama et al. (2017) and Prime (2018). Contrary to the findings of Sugiarti and Yanto (2017) Where 63.68 percent of respondents have a high school education background and up to 85.79 percent have a bachelor's degree without an economics major, the low competence of human resources will impact accountability and village government transparency.

### **2. The Effect of Organizational Commitment on Accountability**

The results indicate that organizational commitment has a positive effect, but it is not statistically significant. The descriptive analysis of village government organizational commitment yielded an average score of 4.01, which is categorized as fairly high. This demonstrates that the village government in Banyuasin Regency is committed to doing good.

According to Luthan (2015), organizational commitment is a strong desire possessed by a member of the organization, namely the desire to strive in accordance with organizational desires, have beliefs, and accept the values and goals of the organization, or it can be described as a person's loyalty to the organization for its success and sustainable advancement.

The accountability of village fund management is unaffected by organizational commitment because there is little organizational commitment followed by clear actions in the implementation of their responsibilities by the village government. Performing tasks In this instance, accountability for village fund management is meant. This condition was caused by the village apparatus in Banyuasin Regency, which merely complied with regulations and was only nominally responsible for their work as a form of central government accountability.

The majority of Banyuasin Regency's population worked as farmers in 2020, according to data from the Central Bureau of Statistics (BPS). In 2020, 194,997 people were employed in the agricultural sector, according to the Central Agency Statistics (BPS). This condition does not rule out the possibility that village officials in the Banyuasin Regency are also farmers. This is possible given that many village officials are not required to work every day.

Contrary to agency theory, the village government as an agent in the implementation of corporate governance is not morally responsible for optimizing the benefits of rural community principals. In addition, there is no effect on organizational commitment to accountability village fund management due to a lack of support and trust from the organization in the form of rewards to achieve organizational goals. Commitment organization is one of the factors that contribute to the success of management, but it has no effect on the smallest facets of government. This is the reason why the commitment village government apparatus in the Banyuasin Regency has no effect on the accountability of village fund management.

This research is in line with the Prime research (2018) and not in line with Aulia's research (2018).

### **3. Influence of Internal Control System on Accountability**

The results indicated that the effect of the internal control system was positive but not statistically significant. Mutmainah and Scouts (2017) stated that the internal control system does not significantly affect the management of village funds because the control team from the village apparatus and the community lacks sufficient knowledge of financial statements, allowing control over incoming and outgoing funds to be carried out in a straightforward manner. However, if there is a commitment to and a strong sense of responsibility for the internal control of village funds, the management of village funds will be more accountable.

In addition, there is no effect of the internal control system on accountability. Due to the fact that the internal control system is merely a form of responsibility carried out by local governments in order to report to the central government, the purpose of accountability to gain the public's trust is not achieved.

A suboptimal internal control system can result in accountability for village fund management that is also suboptimal. This is due to the lack of internal control teams within the scope of village government in the Banyasin District. Village communities that act as principals pay less attention to village management reports, leaving the village party that manages village funds feeling unsupervised and uncontrolled.

This is contrary to agency theory. If the village government is subject to strict supervision from the principal, it will feel more accountable for the management of village funds and produce a report that is transparent. Based on the organizational structure of the village in Banyuasin Regency, where the recording and management of the financial department are still the responsibility of a single individual, this condition may affect the level of accountability in the village. There must be a clear separation of duties between the finance department and the recording department's control system. This division This is done to increase accountability by monitoring each other's financial statements of village funds.

This research contradicts the findings of Widyatama, Novita, and Diarespati (2017), who found that the accountability of village fund allocation management is significantly impacted by the village government apparatus control system.

### **4. The Effect of Information Technology Utilization on Accountability**

The study indicates that the Utilization of Information Technology has a positive and statistically significant impact. The descriptive analysis of information technology utilization yielded an average score of 4.1036; this value falls within the "good" category. The highest average score on the statement "In general, my organization supports the use of information technology" with a value of 4.17 indicates that the village government supports the use of information technology to make it easier for users to access the data they require in government organizations. The form of village government support in the use of technology by providing computer equipment, software such as The SisKuDDes application releases version 2.0, which refers to the regulation of the Minister of Home Affairs Number 20 2018 regarding village financial management, and an adequate internet network to assist village officials in managing village funds.

The government develops and utilizes information technology to facilitate management and finance, as well as information dissemination, as outlined in law no. 6 of 2014 pertaining to villages. The use of computers will have a significant impact on the continuity of activities performed by village officials, including data processing and document management. Input and



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computerized data processing have advantages in terms of the output data's precision, thereby reducing the likelihood of errors. The greater the use of information technology in the village's financial process, the more precise, timely, transparent, and accountable the village's financial reporting will be.

As an agent for the village community, the village government is responsible for utilizing information technology to accurately process data and generate accurate data. This is consistent with the agency theory, which explains that agents should do their best to manage the principal's resources and adhere to his wishes.

The results of this study are consistent with research on the influence of technology utilization information on accountability conducted by Perdana (2018), Aulia (2018), and Sugiarti and Yudianto (2017), with findings indicating that the use of information technology has a positive effect on the accountability of fund management village, but not with research by Karyadi, Muh (2018) Information technology utilization has a minor impact on the financial accountability of villages.

### **CONCLUSION**

This study aims to assess the impact of human resource competency, organizational commitment, internal control system, and information technology usage on the accountability of village fund management in the Banyuasin District of South Sumatra. Using multiple linear regression, the results indicate that the competency of human resources has no effect on the accountability of village fund management, organizational commitment has no effect, the internal control system has no effect, and the use of information technology has a positive effect on the accountability of village fund management.

In order to improve accountability in the management of village funds, the research suggests that competent village officials, organizational commitment, routine internal control systems, and the use of appropriate information technology are necessary. The village government can increase the competence of the village apparatus by participating in training to increase the capacity of village officials and training in government management skills, so that village officials can increase their work productivity and competence will increase. The greater the competence of the village apparatus in managing village funds, the greater the accountability of village fund Management. Furthermore, a control environment can be created by dividing authority and responsibility in accordance with the organizational structure, along with a strong commitment from the leadership and all parties to implement an internal control system as a means to achieve better organizational objectives.

The research indicates that competent village officials, organizational commitment, routine internal control systems, and the use of appropriate information technology are required to increase accountability in the management of village funds. The village government can increase the competence of the village apparatus by participating in training to increase the capacity of village officials and training in government management skills, thereby allowing village officials to increase their work productivity and competence. The more capable the village apparatus is at managing village funds, the greater the accountability of village fund Management. In addition, a control environment can be established by dividing authority and responsibility in accordance with the organizational structure, along with a strong commitment from leadership and all parties to implement an internal control system in order to achieve better organizational objectives.



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