

THE ROLE OF ACCOUNTABILITY AS INTERVENING WITH THE INFLUENCE OF THE INTERNAL CONTROL SYSTEM AND VILLAGE APPARATUS COMPETENCY ON THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT

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ABSTRACT

This research aims to determine the influence of the internal control system and village apparatus competency on the effectiveness of village fund management with accountability as an intervening variable in Dolok Batu Nanggar District. Whether or indirectly, this research uses a direct quantitative approach with path analysis techniques. The research results show that there is no influence of the Internal Control System on the Effectiveness of Village Fund Management. There is an influence of Village Apparatus Competency on the Effectiveness of Village Fund Management, There is an influence of the Internal Control System on Accountability, There is an influence of Village Apparatus Competency on Accountability, There is no influence of Accountability on the Effectiveness of Village Fund Management, There is an influence of the Internal Control System on the Effectiveness of Village Fund Management job satisfaction as an intervening variable, There is an influence of Village Apparatus Competence on the Effectiveness of Village Fund Management with Accountability as an intervening variable.

Keywords: **Accountability, Effectiveness of Village Fund Management
Internal Control System, Village Apparatus Competence.**

INTRODUCTION

According to Republic of Indonesia Law no. 6 of 2014, a village is a legal community unit that has territorial boundaries and has the authority to regulate its own government affairs, community interests, origin rights, traditional rights that are recognized and respected by the Indonesian State. The government has provided opportunities for villages to manage their finances independently to improve the quality of life and welfare of village communities. Villages receive Village Fund distribution every year which is transferred through the Regency/City APBD which is used in organizing village government, carrying out development and empowering village communities. Therefore, village finances are expected to be managed well, honestly and effectively as a form of accountability for the village government's performance to the community. The internal control system is one of the factors that plays an important role in achieving effective village fund management. The

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implementation of internal control is to ensure that the process of achieving goals can be carried out well and reduce various unwanted risks. (Hanum et al., 2021) Competence is a basic characteristic possessed by a person. Characteristics are the deepest elements and are closely related to an individual's personality which can be used in predicting suitability for work. In order to realize the effectiveness of village fund management, it cannot be separated from the competence of competent village officials. . With competent competence, it will encourage village officials to understand the procedures for good village fund management. This shows that the better the competency, the more effectiveness will increase.(Hindrayani & Wati, 2021). The effectiveness of village fund management is a measurement used to see the extent to which funds allocated to villages are used efficiently and in the implementation of achieving goals in accordance with the targeted time in order to improve welfare and development at the village level. Village funds must be managed in an orderly manner, comply with provisions, laws and regulations, efficiently, economically, effectively, transparently and responsibly by paying attention to a sense of justice and compliance and prioritizing the interests of the community(Megaayudkk., 2023).This research was conducted in Dolok Batu Nanggar District. Dolok Batu Nanggar District is one of the sub-districts in Simalungun Regency, North Sumatra Province. The phenomenon found in Dolok Batu Nanggar District was found in one of the villages, namely Bahung Kahean Village, namely that no project planks were found during project work so that the community did not know the mechanism and details of the development budget being carried out.(simadanews.com, 2020). From this phenomenon it can be seen that one of the elements of the internal control system, namely information and communication, has not been fulfilled. Where government agencies are obliged to identify, record and communicate information in the right form and time, whereas Bahung Kahean Village does not provide information regarding the details of the development budget carried out.

Apart from that, in the following year another problem arose in the same village regarding a case of misappropriation committed by the village head, namely, misappropriation of funds from a cattle breeding business with capital investment of Rp. 100,000,000,- which comes from village funds. The suspect also corrupted funds for the construction of a number of village physical projects with a total alleged state loss of Rp. 388,000,000.(tribunnews.com, 2023). One of the factors that influences cases of misappropriation of funds is the competence of village officials. According toLakshmi & Sujana (2019)said that the village government, in managing village finances, is required to carry out its tasks in an accountable and transparent manner so that there is no misappropriation of funds. So, quality village apparatus competence is very necessary because competent village officials will be able to carry out their duties well. The same research was previously carried out byMegaayudkk. (2023)which researched "The Influence of Competence, Accountability, Internal Control and Community Participation on the Effectiveness of Fund Management in Kebonagung Malang Village". The results of this research show that competence and the internal control system have a positive effect on the effectiveness of village fund management. This is not in line with research conducted byJuniartidkk. (2022) which results that the competency of the apparatus has no effect on

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the effectiveness of village fund management. Based on the description above, it appears that there is still a research gap in previous research. Therefore, researchers added the accountability variable as an intervening variable. Implementing accountability in village government is very necessary to achieve good governance (Saputri, 2020). Village financial management cannot be separated from accountability which is defined as the obligation to account for the success or failure of the organization's implementation in achieving predetermined targets.

Internal Control System

According to PP no. 60 of 2008, the internal control system is an integral process of actions and activities carried out continuously by management and all employees to provide adequate confidence in achieving organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with legislation. Internal control over the management of village funds is very important so that the village income and expenditure budget can be managed well and the expected targets can be achieved. The existence of internal control can be the basis for policies and procedures to reduce risks, anticipate irregularities in government and realize regular and orderly budget implementation. (Megaayu et al., 2023).

Village Apparatus Competence

Human resource competency is the ability possessed by an employee related to knowledge, skills and attitudes that directly influence their performance so that they can achieve the desired goals. (Irafah et al., 2020) Competence of village officials is very necessary so that village fund management can develop in various aspects. For this reason, in its implementation, village officials must have intelligent knowledge and skills related to their work. This is a form of responsibility of village officials in carrying out village government activities (Widayanti et al., 2019). To manage large village funds, officials are needed who have high competence, such as knowledge, skills, abilities and attitudes that are appropriate to the position they hold, who will always be encouraged to work effectively and efficiently.

Effectiveness of Village Fund Management

Effectiveness can be interpreted as the level of success in implementing a program. A program can be said to be implemented effectively if the implementation achieves the objectives in accordance with the specified time. Village funds must be managed in an orderly manner, in compliance with statutory provisions, efficiently, economically, effectively, transparently and responsibly by paying attention to justice, compliance and prioritizing the interests of the community.

Accountability for Village Fund Management

Accountability is the obligation to provide responsibility or answer and explain the performance and actions of a person/legal entity or leader of an organization to parties who

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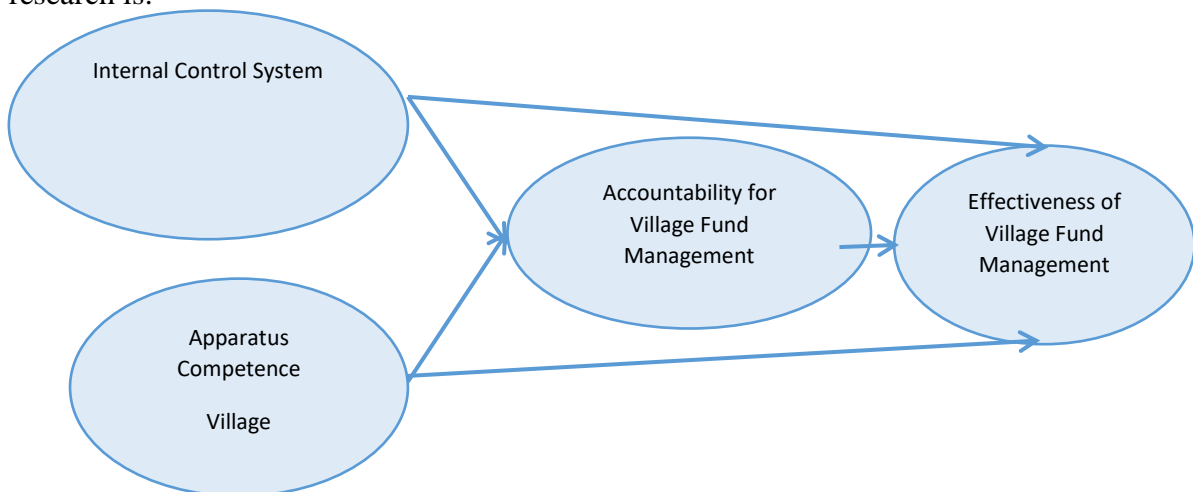
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have the right or authority to ask for information or accountability.(Saragih & Alpi, 2023).Accountability is an important thing in village government because accountability is a form of accountability of village officials for the government's performance so far in managing village funds.

RESEARCH METHODOLOGY

This research uses an associative approach. The data collected in this research used quantitative methods.This research was conducted in villages throughout Dolok Batu Nanggar District, Simalungun Regency, North Sumatra.The population in this study was all village officials in Dolok Batu Nanggar District, totaling 14 villages. The sample in the research was 14 villages with 4 respondents from each village. So the total respondents in this study were 56 respondents. The criteria for sample selection are village officials who are directly involved in managing village finances, so the respondents for this study are: Village head, Village Secretary, Kaur Or Kasi, Treasurer. The conceptual framework in this research is:



Hypothesis testing in this research uses PLS, namely by testing the structural model (Inner model). This structural model test aims to test the relationship between latent constructs.

RESULTS AND DISCUSSION

Path Coefficient Results (Hypothesis)

	T Statistics (O/STDEV)	P Values
Internal Control System (X1) -> Effectiveness Village Fund Management (Y)	0,939	0.348
Village Apparatus Competence (X2) -> Effectiveness Village Fund Management (Y)	4,294	0,000

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Internal Control System (X1) -> Accountability (Z)	2,415	0.016
Village Apparatus Competency (X2) -> Accountability (Z)	5,914	0,000
Accountability (Z) -> Management Effectiveness Village Funds (Y)	1,861	0.063

Source: SmartPLS Processed Results, 2023

Based on the table above regarding the path coefficient results, the results show that all path coefficient values are positive (seen in the T-statistic), including: The influence of the Internal Control System on the Effectiveness of Village Fund Management has a path coefficient of 0.939. These results show that the lower the Internal Control System, the lower the Village Fund Management Effectiveness. This influence has a probability value (p-values) of $0.348 > 0.05$, thus the Internal Control System has no effect on the Effectiveness of Village Fund Management. The influence of village apparatus competency on the effectiveness of village fund management has a path coefficient of 4.294. These results show that the higher the Competence of Village Apparatus, the higher the Effectiveness of Village Fund Management. This influence has a probability value (p-values) of $0.000 < 0.05$, thus Village Apparatus Competence has a significant influence on the Effectiveness of Village Fund Management. The Influence of the Internal Control System on Accountability has a path coefficient of 2.415. These results show that the higher a person's Internal Control System, the higher their Accountability. This influence has a probability value (p-values) of $0.016 < 0.05$, thus the Internal Control System has a significant effect on employee accountability. The influence of Village Apparatus Competency on Accountability has a path coefficient of 5.914. These results indicate that Village Apparatus Competence has an influence on Accountability. This influence has a probability value (p-values) of $0.000 < 0.05$, thus Village Apparatus Competence has a significant effect on Accountability. The influence of accountability on the effectiveness of village fund management has a path coefficient of 1.861. These results show that the lower the accountability, the lower the effectiveness of village fund management. This influence has a probability value (p-values) of $0.063 < 0.05$, thus Accountability does not have a significant effect on the Effectiveness of Village Fund Management.

Indirect Effect Results

Based on the results of testing indirect effects (indirect influence), the results obtained are as follows: The influence of the Internal Control System on the Effectiveness of Village Fund Management with the Accountability variable as an intervening variable obtained a result of 3.959 and p-values of 0.000, thus it can be concluded that Accountability as an intervening variable is able to mediate the influence of the Internal Control System on the Effectiveness of Village Fund Management. The influence of Village Apparatus Competence on the Effectiveness of Village Fund Management with the Accountability variable as an intervening variable obtained a result of 2.032 and p-values of 0.043, thus it can be concluded that Accountability as an intervening variable is able to

mediate the influence of Village Apparatus Competence on the Effectiveness of Village Fund Management.

DISCUSSION**The Influence of the Internal Control System on the Effectiveness of Village Fund Management**

Based on the research results, it shows that there is no influence of the Internal Control System on the Effectiveness of Village Fund Management, this is proven by the direct result of 0.939 with a significant number of 0.348. This shows that the lower a person's Internal Control System, the lower the effectiveness of a person's Village Fund Management. Based on the results of respondents' answers, the internal supervisory apparatus does not provide adequate confidence in compliance in achieving the objectives of carrying out the duties and functions of village government agencies. Village officials are also lacking have a village financial management plan or reduce the risk of violations so that the risk assessment is not complete and comprehensive regarding the emergence of various violations of the accounting system in village financial management. This is due to an internal control system that is not optimal and can result in less than optimal accountability in managing village funds. As for the internal control system which is not yet optimal, this may be due to a lack of information regarding the internal control system of each village apparatus. Based on the results of the research questionnaire, it is clear that a complete and comprehensive risk assessment has not been carried out regarding various violations of the accounting system, security policies and procedures have not been implemented properly and the Simalungun Regency Regional Financial Management Agency has not followed up on every finding/review of suggestions given by the BPK and the inspectorate. In stewardship theory, it is said that the community (principal) gives trust to the village government (steward) to carry out its responsibilities in achieving organizational success. Therefore, the village government as a steward must create a scope for carrying out activities that comply with regulations through internal control so that organizational performance can run well and provide satisfaction to the community and organizational managers. The results of this research are in line with research conducted by Pahlawan et al., (2020), which shows that the internal control system does not affect the responsibility for managing village funds. The results of this research contradict the stewardship theory, where the existence of a control system can influence the village government's internal decision-making process, which can affect the accountability and transparency of the village government.

The Influence of Village Apparatus Competence on the Effectiveness of Village Fund Management

The research results show that there is an influence of Village Apparatus Competency on the Effectiveness of Village Fund Management, this is proven by the t test results of 4.294 with a significant number of 0.000. This shows that the higher the Competence of a person's Village Apparatus, the higher the Effectiveness of Village Fund Management. Apparatus competency is the apparatus' ability to manage finances

(understand village fund management regulations). Realizing village fund accountability cannot be separated from competent officials, because competent competence can encourage village officials to understand the procedures for managing village funds well. According to (Faris, 2010) the better the competence of village officials, the more effective the management of village funds will be. Research that supports the influence of village apparatus competency on village fund management is research conducted by Megaayu et al. (2023) which shows that competence has a positive effect on the effectiveness of village fund management.

The Influence of Internal Control Systems on Accountability

The research results show that there is an influence of the Internal Control System on Accountability, this is proven by the t test results of 2.415 with a significant number of 0.016. This shows that the better the Internal Control System, the better the accountability. According to Widyatama et al. (2017) Accountability is very necessary in village government management because accountability is a form of village government responsibility for managing village funds. Accountability is control over all activities of village officials in managing village funds, so that the role of government as an agent becomes an important factor in accountability for managing village funds. In supporting the success of accountability there are factors that influence this aspect. One of them is the internal control system. The internal control system is the benchmark and standard for controlling the implementation of village funds. The control system maintains government operational processes in accordance with predetermined objectives. (Fresiliasari, 2022) Research that supports the influence of the internal control system on accountability in village fund management was carried out by (Kharisma & Widajantie, 2021) which shows that the internal control system has a positive effect on the accountability of village fund management.

The Influence of Village Apparatus Competence on Accountability

The research results show that there is an influence of 5.914 competencies with a significant number of 0.000. This shows that the more Competence a person has in Village Apparatus, the better their Accountability will be. The meaning of accountability cannot be separated from the form of responsibility for success or failure in the implementation of the organization. Correct and structured accountability will create governance that improves people's welfare. To achieve true accountability, the competence of qualified village officials is needed to ensure that village fund management is carried out properly in accordance with applicable regulations. Research that supports the influence of village apparatus competency on accountability in managing village funds was conducted Kharisma & Widajantie (2021) which shows that the internal control system has a positive effect on the accountability of village fund management.

The Influence of Accountability on the Effectiveness of Village Fund Management

The research results show that there is no influence of Accountability on the Effectiveness of Village Fund Management, this is proven by the t test result of 1.861 with

a significant number of 0.063. This shows that the lower the accountability of financial management, the lower the effectiveness of Village Fund Management. Accountability is a responsibility to provide answers that can indicate the performance results of a person or organization in carrying out tasks appointed by the relevant parties. In the government sector, accountability is an important aspect because accountability aims to gain trust and be considered capable by the community in carrying out its obligations. (Megaayu et al., 2023). The results of this research can be said that accountability has not become an obligation to account for the performance of a person or legal entity or leader of an organization to parties who have rights or authority. So, with a lack of accountability, the financial system and financial reports are not well structured and have a big impact on the effectiveness of village fund management. So the better the planning, implementation, administration, reporting and accountability in Dolok Batu Nanggar District, the more it will influence the effectiveness of Village fund management in Dolok Batu Nanggar District. Based on the results of the questionnaire, it can be seen that several respondents stated that village officials were not honest and open in disclosing the condition of financial reports shown through information boards, that there were respondents who stated that village fund management was not presented openly and transparently. The results of this research are in line with the results of research (Ratieh, 2023) which states that partial accountability has no effect on the effectiveness of Fund Management in Kebonagung Village1 Malang. This is because village officials are lacking honest and open in disclosing the condition of financial statements.

The Influence of the Internal Control System on the Effectiveness of Village Fund Management with Accountability as an Intervening Variable

The research results show that there is an indirect influence of the Internal Control System on the Effectiveness of Village Fund Management with Accountability as an Intervening Variable, this is proven by a statistical test of 3.959 with a significance number of 0.000. This shows that the hypothesis is accepted that there is an influence of the Internal Control System on the Effectiveness of Village Fund Management with Accountability as an Intervening Variable. Internal control in managing village funds is important because with internal control the village income and expenditure budget can be managed well and achieve the expected targets. So, the existence of internal control can become the basis for policies to reduce and prevent irregularities in government. Where the internal control system will also increase accountability in village fund management. This is supported by similar research by Fresiliasari (2022) which shows that the mediating influence of accountability on the internal control system on fraud prevention produces significant direct and indirect effects on the internal control system on fraud prevention.

The Influence of Village Apparatus Competence on the Effectiveness of Village Fund Management with Accountability as an Intervening Variable

The research results show that there is an indirect influence of Village Apparatus Competence on the Effectiveness of Village Fund Management with Accountability as an Intervening Variable, this is proven by a statistical test of 2.036 with a significance number

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of 0.043. This shows that the hypothesis is accepted that there is an influence of Village Apparatus Competence on the Effectiveness of Village Fund Management with Accountability as an Intervening Variable. Competency is defined as a person's ability which includes knowledge, skills and work attitudes in completing a job with specified performance standards. The higher the level of competency possessed by village officials, the effectiveness of village fund management will also increase. Likewise, the accountability of village fund management has increased due to the good competence of the apparatus. Results of research on a similar topic by Fresiliasari (2022) which shows that the influence of accountability which mediates the competence of village officials on fraud prevention produces a significant direct effect but the indirect effect is not significant.

CONCLUSION

There is no influence of the Internal Control System on the Effectiveness of Village Fund Management, which means that the existence of an Internal Control System in the agency does not affect the Effectiveness of Village Fund Management. There is an influence of Village Apparatus Competency on the Effectiveness of Village Fund Management that the existence of an Internal Control System in the agency influences the Effectiveness of Village Fund Management. There is an influence of the Internal Control System on Accountability, This means that with the existence of an Internal Control System, accountability will increase. There is an influence of Village Apparatus Competency on Accountability, meaning that the better the management of village funds, the greater the accountability. There is no influence of Accountability on the Effectiveness of Village Fund Management, meaning that the lower the accountability in the agency, the lower the effectiveness of managing village funds. There is an influence of the Internal Control System on the Effectiveness of Village Fund Management, job satisfaction as an intervening variable meaning that the Internal Control System is able to influence the Effectiveness of Village Fund Management through Accountability. There is an influence of Village Apparatus Competency on the Effectiveness of Village Fund Management with Accountability as an intervening variable.

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