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The Effect of Competence and Internal Control Systems on Village Government Accountability in Managing Village Fund Allocations

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Abstract

This study aims to determine the effect of Competence and Internal Control Systems on Village Government Accountability in Managing Village Fund Allocations (ADD) in Malangke District, North Luwu Regency. This research is research with a quantitative approach. The data used are primary; the sampling method uses a purposive sampling method with a total sample of 100 respondents. The data collection method is a survey using a questionnaire distributed to respondents. Data measurement scale with a Likert scale—analysis of the influence of variables using multiple linear regression analysis methods. The results of this study indicate that the impact of competence and the internal control system has a significant and positive effect on village government accountability in managing village fund allocation (ADD).

Introduction

Based on Government Regulation Law Number 6 of 2014 concerning Villages, the government provides an opportunity for villages to independently manage village funds and develop the potential of a village to improve the quality of life and welfare of village communities. This shows that the government pays more attention to villages in Indonesia to manage Village Fund Allocations independently (ADD). Village financial management is inseparable from accountability. Good accountability will create good governance and improve the quality of service to the community so that ADD can significantly impact community empowerment. According to Mardiasmo (2009), accountability is an obligation to report and be responsible for the success or failure of the implementation of the organization's mission in achieving predetermined results through the medium of accountability carried out regularly.

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Accountability becomes a complete control of the apparatus over everything that has been done in a government so that the role of the government as an agent becomes an important factor in accounting for the government's performance to principals or the people. The internal control system plays a role in creating good village financial management. The internal control system is a process where every action or effort carried out by the leader or all employees will provide confidence in achieving group goals through appropriate and accessible activities and good financial reports. Security of state assets and compliance with the laws and regulations PP No. 60, 2008 An internal control system that the village government can implement is expected to produce accountable village fund allocation management.

In addition to the internal control system, competency plays a vital role in accountability. According to Indrianasari (2017), the competence of government officials also influences the accountability and transparency of the village government. The lack of competency in the village apparatus has caused problems with the village fund management administration, resulting in delays in the disbursement of village funds for the next period. Village programs/activities are created or implemented when the budget is about to be disbursed. Monitoring carried out on village finances has yet to be optimally carried out in a preventive and repressive manner, as well as a lack of community participation in carrying out village fund activities due to the limited ability of the community to participate and a low desire to participate.

For information, data obtained from (Tribunlutra.com, masamba) the budget for 166 villages in North Luwu Regency in 2019 was IDR 247.9 billion. As with other districts, each of them is given a budget each year; in general, the village government is still unable to allocate village funds, so problems often occur in terms of accountability and transparency in management so that the village government can quickly take action to misuse village funds.

The results of research from Abdi (2018) show that competency will positively and significantly affect village government accountability in managing ADD. However, it differs from the study by Widyatama (2017), which shows that competency does not affect the responsibility for village funds. Meanwhile, previous research conducted by Yesinia et al. (2018), Rosyidi (2018), and Widyatama and Novita (2017) stated that the higher the internal control over the accountability of village fund budget management, the greater the responsibility of village fund budget management. In contrast, Abubakar et al. (2017) research show that the internal control system has no significant effect on village government accountability in managing ADD.

Theoretical Framework and Hypotheses

Stewardship Teory

According to Donaldson & Davis (1991), stewardship theory is a theory that describes the situation of managers who are not motivated by individual goals but are more aimed at their main results for the benefit of the organization. Stewardship theory is more suitable for use in government agencies that are not profit-oriented but are more inclined to provide good service to the community.

The implications of stewardship theory for this research can explain the existence of village government (steward) as an institution that can be trusted and acts following the public interest by carrying out its duties and functions properly for the welfare of society. The village government carries out its responsibilities in making financial accountability in the form of the presentation of accountable and transparent financial reports following the characteristics of financial statements (relevant, reliable, understandable, and comparable). To realize this accountability, adequate competence of village fund management officials is needed. The form of responsibility created by the village government raises responsiveness to the community so that the community can provide responses or input in improving development and decision-making for the future.

Competence

is generally defined as skills, skills, and abilities. The basic word is competent, which means capable, capable, or skilled. In the context of human resource management, the term competence refers to the attributes/characteristics of a person that makes him successful in his work.

Internal Control System

Internal Control System (SPI), according to Government Regulation Number 60 of 2008, is "A process that is integral to actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations." While the government internal control system (SPIP) is an internal control system carried out within the central and regional governments.

Village Government Accountability Village

government accountability in managing village fund allocations (ADD) in this study is an effort to realize good governance in managing village fund allocations, including planning, implementation, and accountability processes. The planning process must be y through village meetings and accommodate all input from village meeting participants.

Research Method

This study involved 100 respondents in providing information regarding the influence of competence and internal control systems on village government accountability in managing village fund allocations (ADD). The data in this study used primary data collected by distributing questionnaires to all respondents filled in with several statements with five answer options that would be weighted with a score such as answers (Strongly Agree = 5, Agree = 4, Agree = 3, Disagree = 2, Strongly Disagree = 1). The collected data will be analyzed through several stages of testing. The first stage is to do a descriptive analysis. The second stage is to test the quality of the data, which consists of (a validity test and a reliability test). The third stage is the classic assumption test (normality test, heteroscedasticity test, and multicollinearity test). The fourth stage is to test all the hypotheses proposed in this study, and will be proven through partial tests, simultaneous tests, and tests of the coefficient of determination.

Data Analysis and Discussion

Data Analysis

A validity test is a test that is used to measure the legitimacy or validity of a questionnaire. A questionnaire is valid if the questions or statements can reveal something that the questionnaire will measure from the results of the fact obtained, three variables, namely competence (X1), internal control system (X2), and accountability (Y). The correlation value is compared to the table, looking for a significant 0.5 with (n) = 100, then the table is 0.195.

Table 1. Validity Test Results

Variabel	R-Calculated	R-Estimated	Info
Competence	0,665	0,195	Valid
	0,839	0,195	Valid
	0,823	0,195	Valid
	0,769	0,195	Valid
	0,734	0,195	Valid
	0,426	0,195	Valid
Internal Control System	0,299	0,195	Valid
	0,475	0,195	Valid
	0,288	0,195	Valid
	0,360	0,195	Valid
	0,270	0,195	Valid
	0.488	0,195	Valid
	0,508	0,195	Valid
	0,412	0,195	Valid
	0,431	0,195	Valid
	0,265	0,195	Valid
Accountability	0,712	0,195	Valid
	0,796	0,195	Valid
	0,852	0,195	Valid
	0,792	0,195	Valid
	0,683	0,195	Valid
	0,678	0,195	Valid

Table 1 shows that the value of the r-count of all variables, namely the competence, internal control system, and accountability variables, the r-count is greater than the r-table of 0.195, so it is declared valid. Furthermore, a reliability test was carried out to measure a questionnaire which is an indicator of the variable. A questionnaire is reliable if the answers from the respondents are stable from time to time—value to measure reliability by looking at Crobanch's Alpha (α). A construct is declared reliable if it has Crobanch's Alpha > 0.60.

Table 2. Reliability Test Results

Cronbach's Alpha	N of Items
,894	22

Table 2 shows that the reliability coefficient of the competency variable, internal control system, and accountability with a total of 22 statements is 0.894; this indicates that all reliability coefficients are > 0.6, so they are declared reliable. The next normality test uses graphical analysis, as shown in Figure 1 as follows:

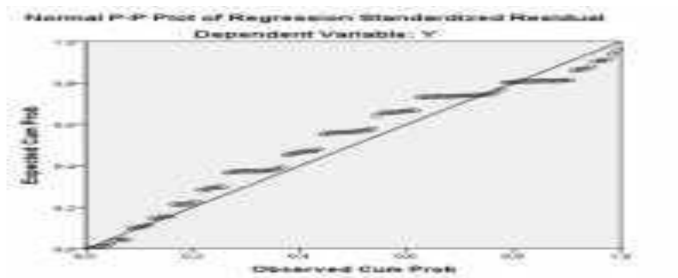

Figure 1. Normal Probability Plots

In Figure 1, it can be concluded that the histogram gives a normal distribution pattern because the shape of the curve resembles a bell. Meanwhile, the normal plot graph shows the dots that follow the direction of the diagonal line, and the spread is not too far apart so that it does not violate the assumption of normality. The statistical test can be seen in the test results using the following Kolmogorov-Smirnov (KS) non-parametric statistical test:

Table 3. One-Sample Kolmogorov-Smirnov Test

		UnstandardizedResidual
N		100
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	2,06439327
Most Extreme Differences	Absolute	,114
	Positive	,094
	Negative	-,114
Kolmogorov-Smirnov Z		1,139
Asymp. Sig. (2-tailed)		,149

Based on the test results, the statistical test value is 1.139, which is more significant than 0.05. Then the data distribution is declared to meet the normality assumption requirements. Multicollinearity is a condition with a linear relationship or high correlation between each variable in the regression model. Multicollinearity usually occurs when most independent variables are interrelated in one regression model. If there is a correlation, then there is a multicollinearity problem. The basis for decision-making is based on the VIF (Variant information factor) value; if VIF < 10.00, then multicollinearity does not occur, and if VIF > 10.00, then multicollinearity occurs.

Table 4. Multicollinearity Test Results

Coefficients[a]

Model	Unstandardized Coefficients		Standardiz ed Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	13,206	2,330		5,667	,000		

Competence	,484	,083	,536	5,838	,000	,848	1,179
Internal Control System	,019	,044	,040	,439	,662	,848	1,179

Based on table 4 there is no multicollinearity because the VIF results are 1.179 <10.00. Heteroscedasticity is a situation where the variance is not constant. To detect the presence or absence of heteroscedasticity, a test is carried out using the Glejset method with the provision that if the sig value > 0.05, then heteroscedasticity does not occur, and if sig < 0.05, then heteroscedasticity occurs.

Table 5. Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.206	2.330		5.667	.000
	Competence	.484	.083	.536	5.838	.000
	Internal Control System	.019	.044	.040	.439	.662

Table 5 shows that the significant value for the competency variable is 0.00, resulting in heteroscedasticity because it is < 0.05. whereas for the internal control system variable of 0.662, there was no heteroscedasticity because it was > 0.05.

Table 6. Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.206	2.330		5.667	.000
	Competence	.484	.083	.536	5.838	.000
	Internal Control System	.019	.044	.040	.439	.662

From table 6, an equation can be formulated which describes the relationship between competence, internal control system, and village government accountability in managing village fund allocations (ADD) as follows: Y =

$$13.206 + 0.484X1 + 0.019X2 + e$$

Next, a coefficient of determination test is carried out and internal control systems in explaining village government accountability in managing village fund allocations (ADD)

Table 7. Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,553[a]	,306	,292	2,086

Table 7 shows that R Square is 0.306; this means that the influence of variables X1 and X2 simultaneously on Y is 30.6%. The remaining 69.4% is influenced by other variables not included in this study. Furthermore, a simultaneity test is carried out to determine whether all the independent or independent variables included in the model simultaneously influence the dependent or dependent variable.

Table 8. Statistical Test Results F (Simultaneous Test)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	186,050	2	93,025	21,387	,000[b]
	Residual	421,910	97	4,350		
	Total	607,960	99			

Table 8 shows that the significant value is 0.00 <0.05 and the F-count value is 21.387 > F-table 3.94, so it can be concluded that competence and internal control systems influence village government accountability in managing ADD. Furthermore, a t-test or partial test is used to prove the influence between competence and the internal control system on village government accountability in managing village fund allocation (ADD).

Table 9. Partial Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.206	2.330		5.667	.000
	Competence	.484	.083	.536	5.838	.000
	Internal Control System	.019	.044	.040	.439	.662

The first hypothesis is known for the competency variable (X1) t-count = 5.838 > t-table = 1.660 with a significant 0.00 <0.05, meaning that competence has a positive and significant effect on accountability. The second hypothesis is for the internal control system variable (X2) t-count = 0.439 < t-table = 1.660 and 0.662 significant > 0.05, meaning that there is no effect and no significant effect on accountability.

Discussion

This study involved 100 respondents in providing information on the influence of competence and internal control systems on village government accountability in managing village fund allocations (ADD). The validity test results show that the questionnaire statements distributed to 100 respondents are valid because r-count > r-table for all. Then the results of reliability in this study were also reliable; that is, it was proven that all coefficients were more significant than 0.60, so all statements were declared reliable. The R test (Coefficient of Determination), the influence of competence and internal control systems in explaining village government accountability in managing village fund allocation (ADD) can be seen from the R Square value of 0.306; this means that the influence of variables X1 and X2 simultaneously on Y is equal to 30.6% while the other 69.4% were influenced by other factors not included in this study. The multiple linear regression analysis results show that Y = 13.206+ 0.484X1+ 0.019X2 with a constant value of 13.206. The results of the F test analysis (significant simultaneous test) show a simultaneous effect between variables X1 and X2 on Y with a sig value of 0.00 <0.05 with an F-count value of 21.387 > F-table 3.94. The results of the t-test analysis based on the first known hypothesis for the competency variable (X1) t-count = 5.838 > t-table = 1.660 with a significant 0.00 <0.05 meaning that competence has a positive and significant influence on village government accountability in managing village fund allocation (ADD), while the second hypothesis for the internal control system variable (X2) t-count = 0.439 < t-table = 1.660 and significant 0.662 > 0.05 means that there is no influence and no significant impact on village government accountability in managing village fund allocation (ADD).

The effect of competency on village government accountability in managing village fund allocation (ADD)

The first hypothesis for competency variables has a positive and significant influence on village government accountability in managing village fund allocations (ADD). It can be seen from the calculated t value of 5.838, which is greater than the t table value of 1.660 with a significant 0.00 less than 0.05. Competent officials will produce sound output by the principle of accountability because competence possessed by village fund managers is the main requirement for village accountability to run optimally. The more competent village officials in their fields, the more trust the government and society will have in allocating village funds. In line with the stewardship theory, officials who serve as servants must serve the community as a form of accountability. So at the time of decision making, it will result in decisions in the use of village funds which will result in the best decisions to provide the best service by the scheduled tasks.

Research by Mada et al. (2017) states that competence positively and significantly affects village government accountability. The more competent the village fund management apparatus, the more accountable village fund management is. By involving village officials, the management of village funds will be of good quality and transparent (Setiana and Yuliani, 2017). This is supported by research conducted by Rosyidi (2018), Dewi, and Gayatri (2019), which stated that the more competent the village apparatus in their fields, the higher the trust the government and the community have in allocating village funds. Supported by Rosyidi's research (2018) states that competency has a positive and significant effect on village government accountability in managing village funds, which means that the more village officials have competence in their fields, the higher the level of trust the government and the community have in allocating village funds. However, this is different from Widyatama's research (2017) that competency does not affect the accountability of village funds, and Prime's research (2018) states that the competence of village government officials has no significant effect on the financial management of village funds. The lack of competency in the village apparatus caused problems with the administration of village fund management which resulted in delays in the disbursement of village funds for the next period.

The effect of the internal control system on village government accountability in managing village fund allocations (ADD) The

the second hypothesis for the internal control system variable has no effect and is insignificant on village government accountability in managing village fund allocations (ADD). Because can be seen from the t-count value of 0.439, which is smaller than the t-table of 1.660 with a significant 0.662 greater than 0.05. This means the internal control system needs to be better and implemented effectively and efficiently, causing a lack of village government accountability in managing ADD. The internal control system is expected to improve the quality of the administrative preparation of village fund management to avoid delays in the disbursement of village funds for the next period. As a steward, the village government can direct all its capabilities and expertise in making internal controls effective to produce quality financial reports as a form of accountability to the community.

Abubakar et al. (2017) research show that the internal control system has no significant effect on village government accountability in managing ADD. This means that the internal control system still needs to be more robust when it comes to managing village funds which are quite large. This can be seen from the results of the questionnaire which explained that not all officials understand the management of village funds. Research conducted by Yudiantoro (2017) shows that the internal control system has no positive effect on the accountability of managing village funds. And a study conducted by Riandani (2017) states that the internal control system has no impact on village government accountability in managing (ADD). However, this differs from Rosyidi's (2018) and Novita's (2017) research, which states that the internal control system influences village government accountability in managing ADD. This means the higher the internal control over managing the village fund budget, the more it will increase the accountability of village fund budget management.

Conclusions

The results of this study indicate that understanding partially has a significant effect on village government accountability. Competence partially has a significant impact on village government accountability. The internal control system has no significant effect on village government accountability. We suggest to the village government that to increase the responsibility of the village government, the village government must also increase the ability or expertise of village fund management officials by conducting training or outreach to village fund management policies. The village government also trusts the community so that village programs can be realized with the community's help. For future researchers, it is hoped that they can add research variables that will affect village government accountability in managing village fund allocations (ADD), which have not been discussed in this study.

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