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## Measuring Factors to Increase Village Financial Accountability

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**Abstract:** The aim of the research is to measure the influence of the accounting system on village financial accountability, test the influence of implementing good governance on village financial accountability, test the influence of internal control on village financial accountability and test the influence of organizational commitment on village financial accountability. This research was carried out using a cross-sectional survey and random sampling and research data was collected from 138 village officials in Minahasa Regency, including village heads, village secretaries and village finance officers. Data collection was carried out using questionnaires given directly or filled out via g-form. The method used in the research is quantitative with partial least squares (PLS) analysis. The research results show that a good accounting system can increase village financial accountability. Likewise, internal control implemented well, and high organizational commitment can increase village financial accountability. However, the results show that the implementation of good governance has not been able to increase financial accountability. This research shows that it is necessary to increase the role of district/sub-district governments in developing, supervising, and increasing community participation in budget preparation, and maximizing the competence of apparatus in managing village finances. These actions are essential for sustainable financial practices.

**Keywords:** accounting system, commitment organizational, good governance, internal control, village financial.

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## INTRODUCTION

Village financial mandates are regulated in Minister of Home Affairs Regulation number 20 of 2018 concerning village financial management, which consists of village income and expenditure. The income in question consists of original village income, transfers such as village fund transfers from the center, and other income. The village head must organize and account for village financial reports to the Regent/Mayor for each period of APBD implementation and financial management in a transparent and accountable manner. Therefore, village governments must manage their finances from planning to reporting in an accountable manner. Village financial management follows the agency theory. The village head and officials as agents are obliged to inform



the village finances of the user community as principals. This financial report is used to assess accountability and make decisions. This relationship is called an agency relationship. Agency theory reflects the role of village government officials and village heads as parties trusted for the public interest (Triyono et al., 2020).

Accountability is a social relationship and an obligation to show and convey performance in accountability reports. According to Sofyani et al. (2021), accountability is a synergy to explain one's behavior to other parties. Village government accountability is reporting village financial responsibilities including village funds and being accountable for all village activities horizontally and vertically to the district government, to the community and related agencies (Hakim et al., 2022, Dewi & Gayatri, 2019). Accountability will ensure the wise use of government resources and provide oversight of tasks and decisions taken for better governance (Arun et al., 2020).

Public trust in local government financial management, including accountable village governments, has an impact on increasing trust in the government. Ramadhan (2014) stated that performance accountability reported by the government is a government report to realize accountability for the performance of government institutions to those who provide the mandate. Regarding accountability in village financial management, the current phenomenon shows many villages financial problems. International Corruption Watch (ICW) data found an increase in corruption and misappropriation of village funds, where in 2015 there were 22 incidents, in 2016 48 incidents, and in 2018 96 cases. These problems include budget misuse, fictitious reports, embezzlement, budget inflation, and bribery. This village budget corruption case causes total state losses to increase (CNN Indonesia, 2019).

Apart from that, as reported by the companion website *desa.com*, there are obstacles in producing quality village financial reports, including in terms of the competence of the authorities, as well as internal control obstacles, including not yet mastering the preparation of accountability, misuse of financial management, limited supervision and monitoring, and evaluation from provincial and district governments. The problem is that the deputy for corruption prevention at the Corruption Eradication Committee said that since the distribution of village funds, the village ministry has only focused on channeling funds, even though the most important thing is accountability, even though there is an accounting system (diskettes), it has not been used optimally. The cause of poor village financial accountability is that control or supervision is not optimal.

To ensure quality village financial accountability, a good internal control system is needed. COSO (2013) defines internal control as a synergistic series where leaders can achieve organizational goals effectively and efficiently, then financial reporting must comply with applicable regulations. Implementing internal controls can reduce the misuse of village funds (Audela & Kristianti, 2022).

The accounting system is also important in producing financial accountability, where a system that cannot be implemented properly will open up opportunities for irregularities and corruption in village finances. Accounting information systems can be run through computer devices starting from data collection to the process of creating reports that help decisions to be taken. Al-Dalaïen & Dalayeen (2018) states that an accounting system is a series of resources and components, which form a series in managing information data used in decision-making by internal and external stakeholders.

Implementing supervision of a democratic government, it is necessary to implement good governance in villages involving village community leaders such as village heads, religious leaders, and political figures as well as the village community. The research results of Dewi & Gayatri (2019), Lewerissa & Handayani (2018), and Bruno, (2019) found that good governance has a good impact on regional financial accountability. Implementation of democratic and effective good governance will accelerate development and development in villages. In achieving

organizational goals, organizational commitment is an important factor from a psychological perspective in the organization's wheels to achieve the expected goals (Chong & Chong, 2002; Darma, 2004). Darma (2004) shows that implementing officer commitment to the organization will have a good impact and increase performance.

A strong sense of attachment and involvement must exist within an employee to achieve organizational goals. This loyalty will bind employee commitment to the agency or organization. There are three known components of commitment according to Meyer & Allen (1997), namely commitment, continuity, and normative. If these three commitments are implemented, they will motivate employees to work to advance the organization (Al Zefeiti & Mohamad., 2017), fulfill their responsibilities, and be motivated to volunteer for the progress of the organization (Imamoglu et al., 2019). In the public sector, such as local government, officials are needed who have a high commitment to achieving community welfare goals. Research by Cheche et al. (2017) shows that agency performance is moderated by employee commitment. Commitment is important in minimizing fraud and fraud in government institutions (Rifai & Mardijuwono, 2020). Rantesalu et al. (2016) opinion is that commitment can be an intermediary between employee competence and employee work results. One of the indicators for measuring local government performance both financially and non-financially is employee commitment or work enthusiasm (Steccolini et al., 2018).

An investigation into financial accountability in the public sector conducted by Rangkuti (2017) found that the quality of financial accountability was partly caused by internal control factors. Research on developing countries in Asia with a focus on the influence of accountability and internal control as well as leadership quality by Aziz et al. (2015). Research conducted by Mardinan et al. (2018) on local governments in Indonesia shows that one of the factors influencing financial accountability is internal control. Research related to the performance of village governments, research results from Chintya (2015) and then Putri (2013) explain that monitoring internal control will improve the performance of village governments.

Research related to accounting systems carried out by Fitrius (2016) found that the quality of financial accountability is influenced, among other things, by an adequate accounting information system. Then Pratiwi & Pravasanti (2020) showed that the implementation of the financial system affects the accountability of village financial management as well as internal control can have an impact regarding village financial governance and accountability. Suhendi et al., 2022, Chairina & Wehartaty, 2019, who conducted research in the public sector (ministries and institutions) showed that the quality of financial reports and organizational performance will be influenced by the accounting system.

The research results of Zeyn (2011) show that government governance implemented together with high commitment to the organization will influence financial management accountability, organizational commitment moderates the increase in financial accountability. Likewise, Akase et al. (2021) found that commitment to the organization also directly has a significant impact on local government financial performance. The research results stated that the implementation of internal control, the application of technology, and commitment of officials to the agency had an impact on performance accountability (Handayani et al., 2020). Regarding the quality of regional government financial reports, one of them is influenced by the commitment of regional heads (Silviana, 2012).

However, different results by Rangkuti (2017) found that the accounting system had no impact on financial accountability, as did Wahyudi et al., 2019 that the village financial accounting system and participation in budgeting could influence the performance of the village government. However, this is different from the test results of Akase et al. (2021) where there is no significant influence of the implementation of internal control

on financial accountability in Gorontalo. Likewise, the internal control system does not affect the accountability and performance of public agencies, which is the finding of Indriasih (2014).

Because there are still inconsistencies in research results, this research wants to cover the gaps in previous research and make a new contribution to the literature by examining the factors that influence village financial accountability using the quantitative method of partial least squares measurement. This research aims to analyze whether the accounting system, implementation of good governance, internal control, and organizational commitment can influence village financial accountability. The research hypothesis is H1. There is an influence of the accounting system on village financial accountability. H2. Good government governance can positively influence village financial accountability. H3. Internal control can positively influence village financial accountability. H4. There is an influence of commitment to the organization on village financial accountability.

## METHODS

This type of research is quantitative research. Primary data in the form of a research questionnaire filled in by respondents in the form of village heads and village secretaries has been prepared and given to respondents. The first research stage is designing and validating the questionnaire, distributing the questionnaire to respondents, and then the data of the returned questionnaires is analyzed. The population is 227 villages in Minahasa Regency, North Sulawesi Province and the samples taken were 138 villages. Sampling used simple random sampling for 138 villages, both via Google form and direct entry. Primary data was also obtained through interviews with accessible village officials as complementary data. The data that has been collected is tested for validity and reliability, then continued with path analysis using the partial least squares method. The dependent latent variable is village financial accountability (Y), while the independent latent variables are internal control (X1), accounting system (X2) commitment to the organization (X3), and implementation of good governance (X4). Variable measurements for all alignment items use a Likert scale 1–5.

The partial least squares (PLS) method was chosen in the Structural Equation Modeling application because this method is very suitable or powerful for every type of data scale (ordinal, nominal, ratio, and interval) this model can be used (Hair et al., 2017). According to Hair, a minimum sample size of 30 is recommended for analysis. According to Ghazali (2012), PLS can be suitable for building constructs that have formative and reflective indicators. Data processing with PLS is measured using an outer model paying attention to convergent validity values and discriminant validity values. Convergent validity is the correlation value between item scores and construct scores. The measurement guideline is that if the correlation between the item score/component score and the construct score is equal to or greater than 0.7 then it is in the high category. If the score is between 0.5–0.6, it is included in the sufficient category (Ghozali, 2012). Then, in the structural model suitability test, two measurements are often used, namely R-square and the T-statistic test.

## RESULTS AND DISCUSSION

This research was carried out by taking data from villages in Minahasa Regency, North Sulawesi Province. This research hypothesis will be tested based on data that has been collected from respondents and the respondent criteria can be seen in Table 1.

Table 1 Respondent Data

	Frequency	Percentage
Gender		
Male	76	55
Female	62	45
Position		
Village head	35	25
Village secretary	58	42
Financial department	45	33
Education		
High school	10	8
Diploma	21	15
Bachelor	104	75
Master degree	3	2
Doctoral Degree	0	0
Working time		
< 5 years	48	35
5-10 years	72	52
> 10 years	18	13

Source: Data processing, 2023

The structural model diagram can be explained in Figure 1.

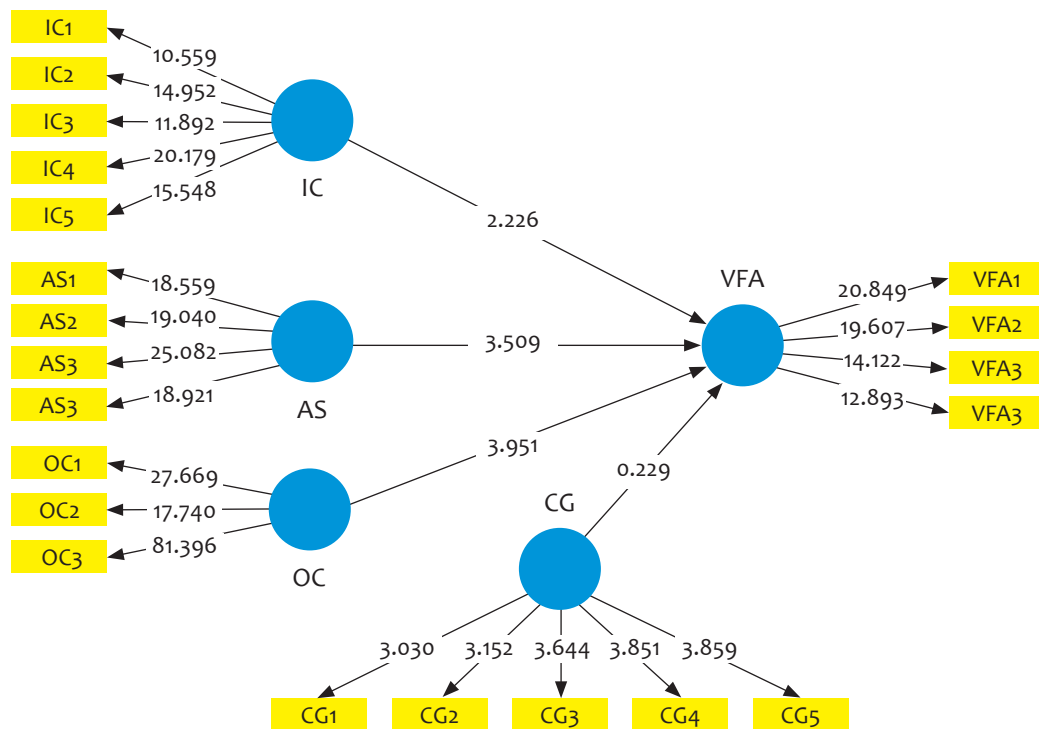


Figure 1 Structural Model

There is a measure to test whether a research construct is valid or not and whether it is reliable or not. The validity and reliability of the constructs studied include loading values, Cronbach alpha, composite reliability, and AVE (Table 2). variable is considered valid if it has an outer loading value for each indicator  $> 0.5$ . Composite reliability measurements are seen in AVE more than  $> 0.5$  and composite reliability (CR)  $> 0.7$ . This shows that the variables and indicators tested in this research have met the requirements and are valid (Hair et al., 2017). The presentation of outer model research data is in Table 2.

**Table 2 Validity Test and Reliability Test**

Constructs	Items	Loading Factor	Cronbach Alpha	CR	AVE
Accounting System	Flexible	0.769	0.833	0.889	0.666
	Function	0.837			
	Integration	0.859			
	Ease of use	0.796			
Good Governance	Participation	0.768	0.896	0.919	0.695
	Transparency	0.767			
	Accountability	0.853			
	Effectiveness	0.896			
	Law enforcement	0.873			
Internal Control	Control environment	0.824	0.895	0.922	0.702
	Risk assessment	0.899			
	Control activity	0.796			
	Information and communication	0.855			
	Monitoring	0.812			
Organizational Commitment	Affective commitment	0.827	0.809	0.888	0.727
	Continuance commitment	0.788			
	Normative commitment	0.935			
Financial accountability	Financial Planning/budgeting	0.799	0.773	0.854	0.595
	Implementation/financing activity	0.790			
	Evaluation of financial performance	0.763			
	Financial reporting	0.730			

Source: Data processing, 2023

To measure discriminant validity, it can also be seen in the cross-loading value (Hair et.al, 2017) and can be seen in the correlation between the dimensions of the square root of AVE. Table 3 shows the discriminant validity results presenting the root data of the AVE value for each independent variable  $>$  correlation between independent variables (along the diagonal). This shows that the research variables have good discriminant validity values.



**Table 3 Discriminant validity**

Variable	AS	GG	IC	OC	VFA
Accounting System / AS	0.816				
Good Governance / GG	0.022	0.833			
Internal Control / IC	0.289	0.177	0.838		
Organizational Commitment / OC	0.544	0.284	0.288	0.852	
Village Financial Accountability / FA	0.543	0.117	0.347	0.563	0.771

Source: Data processing, 2023

There is measured from 2 measures that are often used, namely the R-square value and the t-statistical value. To measure how good the observation values produced by the model and the estimated parameters are, the R-square value is used. The R-square value ranges from 0-1, where the closer to 1 means the model is better. If the R-square value is close to 1, it means the resulting model is better. For the t statistic value, if it is > 1.96, it indicates that the resulting model is getting better. The R square in this study was 0.401 indicating the model was fit for research (Table 4).

**Table 4 Model Fit Test**

	R Square	F Square
Village Financial Accountability / FA	0.401	
Accounting System		0.104
Good Governance implementation		0.001
Internal Control		0.039
Organizational commitment		0.137

**Table 5 Hypothesis Testing**

	Original Sample (O)	Sample Mean (M)	T Statistics ( O/STDEV )	P Values	Information hypothesis
AS → VFA	0.303	0.318	3.509	0.000	Accepted
GG → VFA	-0.020	-0.004	0.229	0.819	Reject
IC → VFA	0.160	0.163	2.226	0.026	Accepted
OC → VFA	0.357	0.345	3.951	0.000	Accepted

Note. AS: Accounting system, GG: Good governance, IC: Internal control, OC: Organizational commitment, VFA: Village Financial Accountability. Significance \*0.05

The results of testing the first hypothesis with a mean sample value of 0.318 (Table 5), a t-statistic value of 3.509 is greater than the t table of 1.65 and a P-value of 0.000 is 0.005 smaller, proving that the accounting system, in this case, the village financial system (diskettes) is implemented in the village has a positive and significant influence on village financial accountability. The direct influence of competence on the quality of village financial reports is 0.303 or 30.3%.

The research results show that the better the accounting system will increase financial accountability. This accounting system is measured by indicators of flexibility, function, integration, and ease of use, showing that the better the accounting system implemented will increase village financial accountability. Financial accountability reflects the performance of the village government, starting from financial planning to financial reporting, which is influenced, among other things, by the village financial accounting system and involvement in budgeting, this was stated by Wahyudi et al. (2019), one component of the accounting system is the input data. Quality data will affect the output of the accounting system (Rahayu, 2012). Data inputted through the accounting system must show actual data. The accounting information system or financial system application is an accounting system that helps the government to produce quality village financial reports (Puspasari & Purnama, 2018; Bela & Utama, 2019; Arfiansyah, 2020; and Budiati et al., 2020). The use of information technology can minimize errors in data processing. The same thing was said by Mutiara et.al. (2022) that the application of a village accounting system can influence village financial accountability directly and indirectly through transparency as a mediating variable, however, the results of this research are different from Rangkuti (2017) who found that the accounting system has no impact on financial accountability.

The results of testing the second hypothesis with a mean sample value of  $-0.004$  (Table 5), a t-statistic value of  $0.229 < 1.65$ , and a P-value of  $0.819 > 0.05$ . These results indicate that the implementation of good government governance does not affect village financial accountability in Minahasa Regency. Good governance is measured by indicators of participation, transparency, accountability, and effectiveness. These results indicate that the implementation of good government governance does not affect village financial accountability in Minahasa Regency. Indicators that cause good governance to not affect village financial accountability include, among other things, inadequate community participation, human resources, and apparatus discipline.

Therefore, village governance to achieve orderly village administration must be mastered and understood by village government administrators. Because by mastering and understanding how village government administration, village government administrators will help ease the duties of village heads and village officials in the administrative sector. Apparatus consisting of village heads, apparatus, and village consultative bodies can avoid or minimize errors in administrative reports and accountability. The aim of village government governance is the implementation of village government that is harmonious, accountable, and synergistic between government officials, the private sector, and the community (Lewerissa & Handayani, 2018)

In contrast to Dewi & Gayatri (2019), Lewerissa & Handayani (2018), Bruno, (2019), and Friyani (2017) found that the implementation of good governance will increase the implementation of regional financial accountability. Likewise, Zeyn (2011): the implementation of good governance with organizational commitment increases financial accountability, and organizational commitment moderates the increase in financial accountability.

The results of testing the third hypothesis of internal control on financial accountability with a sample mean value of  $0.160$  (Table 5), a t-statistic value of  $2.226$ , and a P-value of  $0.026$ . These results indicate that the internal control system has a positive and significant effect on village financial accountability. The t-statistic value of  $2.226$  is more than the t-table value of  $1.65$ , and the P-value of  $0.000$  (less than  $0.005$ ) proves that the third hypothesis is accepted. The direct influence of the accounting system on the quality of financial reports is  $0.160$  or  $16\%$ .

These results indicate that the better implementation of internal control will increase the village's financial accountability. Internal control is an important component to mitigate the risk of misuse of village finances, with a good internal control system for government officials will improve the performance of village governments (Chintya, 2015; Putri, 2013). These results support previous research conducted by Pratiwi & Pravasanti (2020);



Arfiansyah (2020) found that internal recognition plays an important role in accountability in village financial management. Then Audela & Kristianti (2022) with a qualitative method approach. The results of this research support previous research which found that the implementation of good internal control will increase village financial accountability (Sari et al., 2021; Audela & Kristianti, 2022; Humaira et.al., 2022). However, this result is different from the test results of Akase et al. (2021) where the implementation of internal control did not have a significant effect on financial accountability in the government in Gorontalo.

The results of testing the fourth hypothesis of organizational commitment to financial accountability with a sample mean of 0.345 (Table 5), t-statistic of 3.951 and P-value of 0.000. This data shows that commitment to the organization has a significant positive influence on village financial accountability. The t-statistic value of 2,445 > t-table 1.65, and the P-value 0.000 < 0.005 prove that this hypothesis is accepted. The direct influence of the accounting system on the quality of financial reports is 0.357 or 35.7%.

The research results show that the higher the commitment of officials to the responsibilities given to them, the greater the accountability of village finances. These results support the research results of Anisah & Falikhatun (2021) where commitment to the organization will increase financial accountability. The need for trust and loyalty is the most important thing in organizational commitment. If they have a sense of attachment to the organization, employees will be loyal and have a high sense of responsibility to report to all accounting and financial activities (Mutiana et al., 2017). High levels of commitment from officers will maximize the officers' ability to carry out their duties so that you can manage their finances in a timely and accountable manner (Anisah & Falikhatun, 2021).

If employees feel that their souls are connected to the culture and values of the organization, they will work well and feel happy to be responsible and motivated to report all activities and carry out (financial) accountability and their performance can increase. Research data shows that there is a significant positive influence both partially and simultaneously on the government's internal control system, information system technology, and commitment to accountability in the performance of government institutions. (Handayani et al., 2020). Regarding regional government financial reports, they are determined, in part, by the commitment of the regional head (Silviana, 2012).

## CONCLUSION

This research discusses factors that influence village financial accountability in terms of the accounting system, good governance, internal control, and commitment to the organization. The results show that the accounting system has a positive and significant effect on village financial accountability, the implementation of internal control has a significant positive effect on village financial accountability, then commitment to the organization has a positive and significant effect on village financial accountability. However, the implementation of government governance does not affect village financial accountability. These results indicate that the factor that must be improved is the implementation of good government governance. The reason for the obstacles in the implementation of some of these administrations is the lack of cooperation between village officials in managing village administration and the lack of outreach to the village government. This research has important implications that the role of district/sub-district governments in developing, supervising, facilitating, and consulting needs to be increased, then involving the community to increase community participation, starting from budget preparation, and implementation to accountability. Likewise, in implementing government governance, village resources must be maximized, by both village heads and village officials in public services,

especially in competence and discipline. If officials have competence, they will manage village administration and can minimize errors ranging from recording to administrative and financial accountability, thereby increasing accountability in village financial management.

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