

## The Influence of Village Apparatus Capabilities and Village Financial System Implementation on Village Financial Management Accountability with the Internal Control System as a Moderating Variable in Nalo Tantan District, Merangin Regency

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### ABSTRACT

This research aims to determine the influence of the ability of village officials and the implementation of the village financial system on the accountability of village financial management with the internal control system as a moderating variable in Nalo Tantan sub-district, Merangin Regency. The population in this research is village officials in Nalo Tantan sub-district, Merangin regency consisting of from 7 villages. The sample in this study used a saturated sample, namely a sampling technique using the entire population as a research sample consisting of 56 respondents. This research method uses quantitative methods. This research uses primary data obtained from questionnaires distributed to respondents. The results of the research show that the ability of village officials influences the accountability of village financial management and the implementation of the village financial system influences the accountability of village financial management, while the internal control system is unable to moderate the influence of the ability of village officials on the accountability of village financial management and the internal control system is unable to moderate the influence of system implementation. village finances towards accountability in village financial management.

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## INTRODUCTION

Villages are a representation of the smallest legal community unit that has existed and has grown along with the history of Indonesian society. As a form of state recognition of villages, village planning and regulation policies are needed, especially to clarify the functions and authority of villages and strengthen the position of villages and village communities as development agents, this came into effect with the birth of Law Number 6 of 2014 concerning Villages. The birth of Village Law Number 6 of 2014 introduced a new paradigm and concept in Village management policy in this country. The Village Law provides great opportunities for Villages to organize their own government and carry out development to improve the welfare and quality of life of the Village community.

Nalo Tantan District, Merangin Regency, not all Village Officials have adequate accountability in managing village finances, (Yesinia et al., 2018) argue that Village financial management must be carried out based on accountability and good and disciplined budget implementation. Therefore, village financial accountability must be fulfilled properly and responsibly and Accountability in the administration of village government is very important.

There are several cases in Nalo Tantan District, Merangin Regency, quoted from Radar Indonesia Online.com, the Head of Aur Beduri Village, Nalo Tantan District, Merangin Regency said that the development of the village is scheduled for 2021, namely the construction of a preschool funded from the Village Fund, including supporting materials. , because the budget funds funds for children's education but the Village Head ignored the development carried out previously. The construction was not built according to plan and not on time. TPK (Family Assistance Team) Kosasi told Media RI, he did not know how much funds had been budgeted, as well as the construction materials The preschool does the village head's shopping. The Paud brand board was never installed and is not visible at the Paud construction site.

This incident violates PDTT Village Regulation Number 14 of 2020 concerning the Third Amendment to Ministerial Regulation Number 11 concerning Villages, Development of Disadvantaged Regions and Immigration of 2019 concerning Priority Use of Village Funds in 2020. PDTT Village Ministerial Regulation, Number 6 of 2020 concerning Amendments to the Minister of Development Regulation and Settlements



in Disadvantaged Areas, Number 11 of 2019 concerning Priority Use of Village Funds.

The second case was quoted from halojambi.id, alleged fictitious Letter of Accountability (SPJ) in Telun Village, Nalo Tantan District, Merangin Regency, Fiscal Year 2022. The Secretary of the Merangin Regency Inspectorate said that the report on the alleged fictitious SPJ was carried out by the Government of Telun Village, Nalo Tantan District, Merangin Regency from five activities carried out planned by the Telun Village government but it is not in accordance with the conditions in the field from the Village Fund Budget, including asphaltting agricultural roads in village plantations, repairing the Rantau Dalam suspension bridge, and managing oil palm plantations, procuring oil palm seeds and arranging security posts in the village will be followed up with form a team and will be audited.

This incident violates Article 70 of Permendagri Number 20 of 2018 where at the end of each fiscal year, the Village Mayor submits an accountability report for the implementation of the Village APB to the Regent/Mayor. The annual report is submitted within three months after the end of each fiscal year as specified in the Village regulations.

## **LITERATURE REVIEW**

### **Stewardship Theory**

The grand theory underlying this research is part of agency theory, namely stewardship theory Donaldson & Davis (1991). This theory illustrates a situation where managers are not driven by personal goals, but focus on achieving important results for the benefit of the organization. The role of stewardship theory is very important in this research to explain the role of the village government as administrator, while the community plays the role of fund owner and acts as principal. This context highlights that accountability in village financial management reflects the close relationship between the village government and the community. In other words, village government bear the responsibility to convey openly and honestly all information related to village financial management to the community who are the owners of the funds.

### **Village Apparatus Capabilities**

According to Steers in (Gunawan, 2017), the ability of government officials is actually inseparable from the discussion of the level of maturity

of the apparatus which includes skills obtained from education, training and experience. Village Apparatus Capability Indicators

Researchers used indicators of village apparatus capabilities according to Winardi (2002) in Mamangkey (2019), namely:

- 1) Skills (skills)
- 2) Knowledge
- 3) Work experience

### **Implementation of the Village Financial System**

Implementation of the village financial system (SISKEUDES) In the Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Financial Management, it is explained that the Village Financial Supervision Information System is information on village financial supervision which includes planning, implementation and electronic reporting of village financial supervision on Village Financial Management. (Mega.,2022)

Village Financial System Implementation Indicators

The village financial system implementation indicators used in this research are based on the theory of Charles O. Jones. In Rachma Nur alifah (2022).

- 1) Organization
- 2) Interpretation
- 3) Application

### **Accountability for Village Financial Management**

Accountability for Village Financial Management Based on Law Number 6 of 2014 concerning Villages, it explains accountability, namely the principle which stipulates that all activities and final results of activities carried out by the village government must be accountable to the village community in accordance with the provisions of statutory regulations.

Village Financial Management Accountability Indicators

Indicators of Accountability for Village Financial Management According to (State Administration Institute (2015) in Repitamala (2023).

- 1) Honesty Accountability and Legal Accountability (Accountability for Probity and Legality)
- 2) Managerial Accountability (Managerial Accountability)
- 3) Program Accountability (Program Accountability)
- 4) Policy Accountability (Policy Accountability)

## Internal Control System

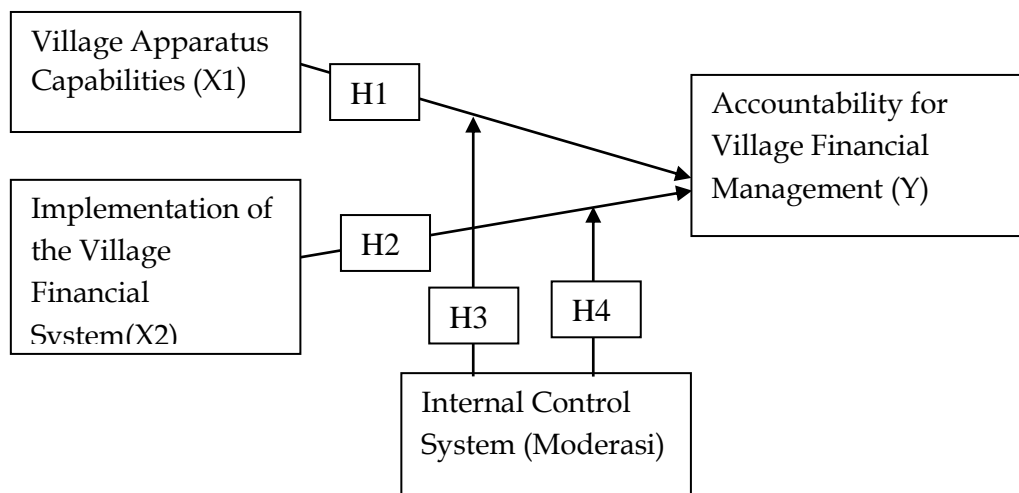
Internal Control System According to the Committee of Sponsoring Organizations (COSO) from the Treadway Commission in (Azhar Susanto, 2013). Internal Control is a process influenced by the board of directors, management and employees which is designed to provide assurance that the organization's goals will be achieved through efficiency and effectiveness of operations, reliable presentation of financial statements, compliance with applicable laws and regulations.

### Internal Control System Indicators

In this research, the internal control system indicators used are elements of Government Regulation number 60 of 2008 in Coercive (2021) concerning SPIP, namely:

- 1) Control Environment
- 2) Risk Assessment
- 3) Control Activities
- 4) Information and Communication
- 5) Monitoring

### Research Model



### Research Hypothesis

H1: The ability of Village Officials has a positive effect on Village Financial Management

H2: Implementation of the Village Financial System has a positive effect on accountability in village financial management

H3: The internal control system is able to moderate the influence of village apparatus capabilities on the accountability of village financial management

H4: The Internal Control System is able to moderate the influence of Village Financial System Implementation on Village Financial Management Accountability

## **METHODOLOGY**

### **Population**

The population in this study included all village officials in Nalo Tantan District, Merangin Regency, totaling 56 respondents.

### **Sample**

Sampling in this study used saturated sampling, namely a sampling technique if all members of the population were sampled. Thus, the research sample includes all village officials in Nalo Tantan sub-district, Merangain district who are involved in village financial management.

### **Research methods**

The method in this research is the descriptive research method, which is one of the research methods used to describe the characteristics of a population or phenomenon that is occurring.

### **Data Collection Tools**

The data collection tool in this research uses a list of questions in the form of a questionnaire to collect information from the research object.

### **Data Analysis Tools**

To determine the influence of the ability of village officials and the implementation of the village financial system on the accountability of village financial management with the internal control system as a moderating variable in Nalo Tantan District, Merangin Regency. Data analysis

This research uses Smartpls PLS software with Structural Equation Modeling (SEM) methodology.

## **RESEARCH RESULT**

### **Validity test**

**Table 1**  
**Direct Effects**

Variable	Path coefficients
Village Apparatus Capabilities (X1) -> Village_Financial Management (Y)	0.153
Implementation of the Village Financial System (X2) -> Village Financial Management (Y)	0.303
Internal Control System (Moderation)= Village Apparatus Capabilities (X1) -> Village_Financial Management (Y)	0.007
Internal Control System (Moderation)= Implementation of the Village Financial System (X2) -> Village Financial Management (Y)	0.035

Source: Data processed by researchers (SmartPLS 4.0 Output)

Researchers also considered the Average Variance Extracted (AVE) value. The AVE value is said to be valid if it has a value > 0.5. Below are the AVE values for each variable.

**Table 2**  
*Average Variance Extracted (AVE)*

Variable	<i>Average Variance Extracted (AVE)</i>	Ket
Village Apparatus Capabilities (X1)	0.766	Valid
Implementation of the Village Financial System (X2)	0.614	Valid
Village Financial Management (Y)	0.733	Valid
Internal Control System (Moderation)	0.611	Valid

Source: Data processed by researchers (SmartPLS 4.0 Output)

### R Square

**Table 3**  
**Nilai R-Square**

Variable	R Square	Adjusted R Square
Village Financial Management (Y)	0.483	0.432

Source: Data processed by researchers (SmartPLS 4.0 Output)

Table 3 results for R-square value Village financial management accountability (Y) 48.3 percent. This shows the influence of the ability of village officials and the implementation of the village financial system on the accountability of village financial management which is moderated by the internal control system which is in the weak category.

### Q Square

**Table 4**  
**Q Square**

Variabel	SSO	SSE	Q <sup>2</sup> (=1-SSE/SSO)
Village Financial Management (Y)	448.000	300.980	0.328

Source: Data processed by researchers (SmartPLS 4.0 Output)

The Q square value in this research is  $0.328 > 0$ , meaning that the model in this research is considered predictive or relevant.

**Table 5**  
**Hypothesis testing**

	Original Sample (O)	Sample Mean (M)	Standard Deviasi (STDEV)	T Statistik ( O/STDEV )	P Values	results
$X1 \rightarrow Y$	0.153	0.168	0.083	1.842	0.034	Influential
$X2 \rightarrow Y$	0.486	0.513	0.079	6.124	0.000	Influential
$M= X1 \rightarrow Y$	0.007	0.020	0.101	0.066	0.474	No Effect
$M= X2 \rightarrow Y$	0.035	0.024	0.075	0.470	0.320	No Effect





## Discussion

### **The Influence of Village Apparatus Capabilities on Village Financial Management Accountability**

The results of testing the Influence of Village Apparatus Capabilities on Village Financial Management Accountability show a t-statistic value of 1,842 > t-table 1.96 and the P Values are 0.034 < 0.05 with a path coefficient value of 0.153 (positive), so H<sub>0</sub> is rejected and H<sub>a</sub> accepted. This means that the ability of village officials has a positive influence on the accountability of village financial management, which shows that village officials in Nalo Tantan District already have knowledge, where this knowledge includes knowledge of public sector activities and their organization, understanding work procedures and applicable rules. Then skills (skiiil), these skills include technical and functional skills, intellectual skills, organizational skills, personal skills and communication skills. and finally work experience with work experience can increase knowledge and skills in managing village finances. This all becomes the basis for carrying out their duties as village officials in order to achieve the organizational goals that have been set. The results of this research are in line with research by Ilham et al (2022) , Junaid et al (2022) and Nur Najamuddin et al (2022) which show that the competence of village officials has an influence on village financial management. However, the results of this research are different from the results of research by Aurelia et al (2023), which states that the competence of village officials has no influence on accountability for village financial management.

### **The Influence of Village Financial System Implementation on Village Financial Management Accountability**

Based on the results of research using hypothesis testing for the variable Village Financial System Implementation on Village Financial Management Accountability, the t-statistic value of Village Financial System Implementation on Village Financial Management Accountability is 6.124 > t-table 1.96 and the P Value is 0.000 which is smaller than 0.05 with The path coefficient value is 0.486 (positive), so that H<sub>0</sub> is rejected and H<sub>a</sub> is accepted and this means that the implementation of the Village Financial System has a positive effect on the Accountability of Village Financial Management. This means that by using or implementing the Village Financial System (SISKEUDES) application, village financial

management can be created. accountable, the better the application of the village financial system

(SISKEUDES) is used, the village financial management will become more accountable. The results of this research are also in accordance with the research results obtained by Mega et al (2022) which state that the Village Financial System (SISKEUDES) influences the accountability of village financial management. However, the results of this research This is not in line with research conducted by Nurak et al (2023) which states that the Village Financial System (SISKEUDES) has no effect on Village Financial Management.

#### **The Internal Control System moderates the influence of village apparatus capabilities on village financial management accountability**

Based on the results of research using hypothesis testing, the Internal Control System variable moderates the influence of village apparatus capabilities on village financial management accountability. The t-statistic value of the Internal Control System moderates the influence of village apparatus capabilities on village financial management accountability  $0.066 < t\text{-table } 1.96$  and the P values are  $0.474 > 0.05$  with a path coefficient value of 0.007 (positive) so that  $H_0$  is accepted and  $H_a$  is rejected. This means that the Internal Control System is unable to moderate the Influence of Village Apparatus Capabilities on Village Financial Management Accountability. The results of this research are in line with research conducted by Agatha (2023) which states that the Internal Control System is unable to moderate the Influence of Village Apparatus Capabilities on Village Financial Management Accountability. However, this research is not in line with research conducted by Laili et al (2023) which shows that the Internal Control System is able to moderate the influence of Village Apparatus Capabilities on Village Financial Management Accountability as evidenced by the apparatus' ability, internal control system, accountability having a significant effect on the financial management of village funds.

#### **The Internal Control System moderates the influence of Village Financial System Implementation on Village Financial Management Accountability**

Results The t-statistic value of the Internal Control System moderates the influence of Village Financial System Implementation on Village Financial Management Accountability  $0.470 < t\text{-table } 1.96$  and the



P Values are  $0.320 > 0.05$  with a path coefficient value of 0.035 (positive), so  $H_0$  is accepted and  $H_a$  is rejected. This means that the Internal Control System is unable to moderate the influence of Village Financial System Implementation on Village Financial Management Accountability. This research is in line with research conducted by Isnaini and Imelda (2022) which states that the Internal Control System is able to moderate the influence of Village Financial System Implementation on Village Financial Management Accountability but the results

This research is not in line with research conducted by Lisa and Ayu (2024) which states that the internal control system is able to moderate the relationship between the financial accounting system and the accountability of village fund management. This shows that accountability in village fund management can be achieved if the village government implements an appropriate financial accounting system accompanied by the implementation of an internal control system that complies with regulations.

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusion

Based on the results of the analysis regarding the Influence of Village Apparatus Capabilities and Implementation of the Village Financial System on the Accountability of Village Financial Management with the Internal Control System as a Moderating Variable in Nalo Tantan District, Merangin Regency, it can be concluded as follows:

1. The ability of village officials has a positive influence on the accountability of village financial management, which shows that the ability of village officials is an important factor in driving village development. Therefore, the better the ability of village officials, the responsibility of village officials in managing village finances can be achieved and accountability can be realized.
2. Implementation of the Village Financial System influences the Accountability of Village Financial Management. This means that by using or implementing the Village Financial System (SISKEUDES) application, accountable village financial management can be created. The better the village financial system (SISKEUDES) application is used, the more accountable the village financial management will be.

3. The Internal Control System is unable to moderate the influence of Village Apparatus Capabilities on Village Financial Management Accountability. The relationship between the capacity of village officials and the accountability of existing village financial management is neither strengthened nor weakened by the existence of an internal control system as a moderating variable. Even without using an internal control system as a moderating variable, the ability of village officials can still influence the accountability of village financial management properly.

4. The Internal Control System is unable to moderate the influence of Village Financial System Implementation on Village Financial Management Accountability. The internal control system cannot strengthen the correlation between the Village Financial System Implementation variable and the accountability of village financial management. This is because there is factors in the form of other variables, namely the underdeveloped capabilities of village officials regarding the implementation of the current village financial system

#### **ADVANCED RESEARCH**

1. For the Nalo Tantan sub-district government, especially Esa officials, to take part in activities related to village financial management. These activities can take the form of intensive mentoring, attending education and training for village officials in order to increase understanding and supporting skills, participating in socialization, workshops, workshops, seminars and so on. It is hoped that with village officials who have capacity, the responsibility of village officials in managing village finances can be achieved and accountability can be realized.

2. For future researchers, to complement the survey method with interviews to increase the caring attitude and seriousness of respondents in answering all existing questions.

#### **CONFESSION**

This research is not free from limitations and weaknesses. It is hoped that some of these limitations can be overcome in future research, these limitations include:

1. The researcher's data collection only comes from questionnaires so that he can collect respondents' answers flexibly.



2. The challenge in collecting the questionnaires again according to the specified time is due to several factors, such as respondents as village officials who have their own busy schedules, which causes researchers to have to visit villages repeatedly to retrieve the completed questionnaires. Apart from that, some respondents also needed further assistance and explanation in filling out and answering the questionnaire.

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