INDONESIAN JOURNAL OF MULTIDICIPLINARY SCIENCE

P-ISSN: 2808-5957
E-ISSN: 2808-6724
ijoms.internationaljournallabs.com

ROLE OF APPARATUS COMPETENCE, ORGANIZATIONAL COMMITMENT, COMMUNITY PARTICIPATION, TECHNOLOGY USE, AND TRANSPARENCY IN FUND MANAGEMENT

Santi Suciningtyas[1], Suripto[2]
Assholeh Academy of Economic Science, Indonesia
[1]suciningtyassanti@gmail.com [2]ripto72.legowo@gmail.com

Abstract

The central government's efforts to accelerate village progress throughout Indonesia are evidenced by the distribution of the budget for village funds throughout Indonesia. So that village fund management accountability is an important thing to research, because it will have an impact on the achievement of development program plans.The purpose of this study was to determine and analyze the role of apparatus competence, organizational commitment, community participation, utilization of information technology and transparency, against decision village fund management. The population in this study were 247 village officials with a sample of 25% of the sample as many as 65 people. Analysis of the data in this study is Instrumental Test (Validity and Reliability), Classical Assumption Test, Regression Analysis and Hypothesis Testing is to use t test and F test. From the partial test results:partial hypothesis testing used t test, obtained the value of tcount for variable Apparatus Competence (X_1) of 2.687, t_{count} for the variable Organizational Commitment (X_2) of 2.411, t_{count} for the variable Society participation (X_3) of 2,620, t_{count} for the variable Utilization of Information Technology (X_4) of 2.181, t_{count} for the variable transparency (X_5) of 2,552, with the t_{table} of 1,998 criteria used in this test. From these results it is known that all variables have a positive and significant effect on village fund management accountability. Furthermore, to test the significance of the multiple linear regression coefficient as a whole, the F test was used and obtained F_{count} of 8,520 which means that village fund management accountability are jointly influenced apparatus competence, organizational commitment, community participation, utilization of information technology and transparency.

Keywords: *Apparatus competence, organizational commitment, community participation, technology use, transparency*

This work is licensed under CC BY-SA 4.0

INTRODUCTION

Village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs of the Unitary State of the Republic of Indonesia. Meanwhile, Village Funds are APBN funds intended for villages which are transferred through the Regency APBD and are prioritized for the implementation of development and empowerment of rural communities. The Village Fund has the aim of improving public services in villages, alleviating poverty, advancing the village economy, overcoming development gaps between villages and strengthening rural communities as subjects of development. The amount of the budget allocation that is allocated directly to the Village is determined at 10% of and outside the Regional Transfer fund in stages and calculated based on the number of Villages and is allocated based on the population, poverty rate, area area and level of geographical difficulty.

The implementation of the Village Fund granting policy was implemented starting in 2015 which had been budgeted by the government, every year the village fund budgeting was always increased in accordance with the management carried out by the village government. Village

funds from time to time continue to increase, in the last 3 years it was known that in 2018 it was 60 trillion, in 2019 it was 70 trillion and in 2020 it was 72 trillion.

The purpose of this study was to determine and analyze both partially and simultaneously Organizational Commitment to mediate Apparatus Competence, Community Participation, Utilization of Information Technology and Transparency, Against Decision Village Fund Management (Village Case Study in Pemalang District, Pemalang Regency).

Several previous studies related to this theme include research by Khaeril Wahyu (2018) which examines the Effect of Competence of Village Fund Management Apparatus, Village Government Organizational Commitment, Community Participation, and Utilization of Information Technology on Accountability of Village Fund Management that there is no influence between Fund Management Apparatus Competence Village towards Village Fund Management Accountability. Putri Aulia (2018), Siti Umaira, 2019, Novindra Dwi Setiana, et al. 2017, on the variables of the competence of village fund management apparatus, organizational commitment, community participation and the use of information technology have a positive effect on the accountability of village fund management.

Competence

According to Hutapea and Thoha (2008), competence is the ability and willingness to perform an effective and efficient task and performance to achieve company goals.

Organizational Commitment

Organizational commitment is defined as a condition in which an employee sided with a particular organization and its goals and desires to maintain membership in the organization (Robbins & Judge, 2007). Organizational commitment is the extent to which an individual identifies and engages with his or her organization or is unwilling to leave it (Greenberg & Baron, 2003).

Participation

Judging from the origin of the word, the word participation comes from the English word "participation" which means taking part, participating (John M. Echols & Hasan Shadily, 2000). Participation means the participation of a person or community group in the development process, both in the form of statements and in the form of activities by providing input of thoughts, energy, time, expertise, capital and or materials, as well as participating in utilizing and enjoying the results of development (I Nyoman Sumaryadi, 2010).

Technology Utilization

From the opinion of experts, it can be concluded that technology is a design or design through a process or stage that has added value to produce a product and has the characteristics of efficiency in every human activity. Technology can be said to be science that is transformed into products, processes, services and practical structures.

Transparency

Transparency according to Sukrisno Agoes and I Cenik Ardana (2009) is an obligation for managers to implement the principle of openness in the decision process and information

delivery. Openness in conveying information also means that the information submitted must be complete, correct, and timely to all stakeholders.

Accountability

According to Teguh Arifiyadi (2008) in the Concept of Accountability and its Implementation in Indonesia, Accountability can be defined as: "the obligations of individuals or authorities who are entrusted with managing public resources and those concerned with them to be able to answer matters that regarding accountability.

Theoretical Thinking Framework

The Role of Apparatus Competence, Community Participation, Organizational Commitment to Utilization of Information Technology and Transparency, to Village Fund Management Decisions (Village Case Study in Pemalang District, Pemalang Regency) will be seen in the research model as follows:

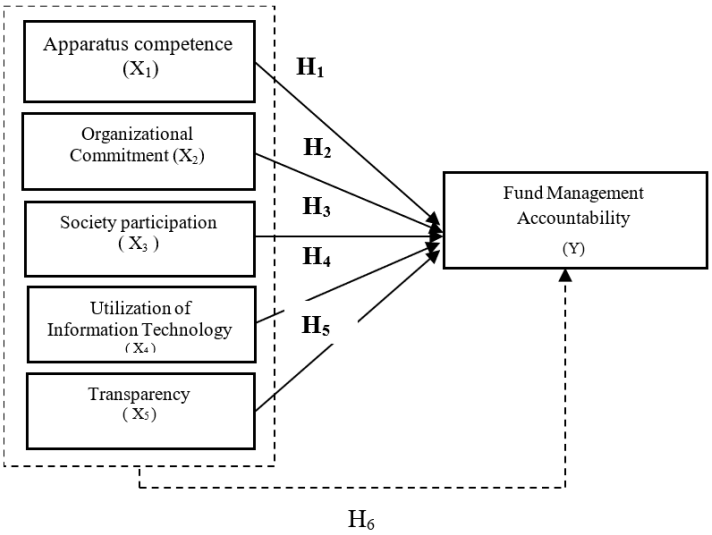


Figure 1. Research model

METHOD

The population of this study is all village government officials and members of village community empowerment institutions in Pemalang District as of 2020, totaling 247 people consisting of 130 village government officials, 117 members of village community empowerment institutions.

According to Arikunto (2012) if the total population is less than 100 people, then the total sample is taken, but if the population is greater than 100 people, then 10-15% or 20-25% of the total population can be taken. Because this study has a population of more than 100 respondents, the authors take 25% of the total population in Pemalang District Villages as many as 61.75 respondents and then rounded up to 65 respondents.

The sample selection technique used by the researcher is purposive sampling. Purposive sampling is a method using criteria that have been selected by researchers in selecting samples. The criteria used are inclusion criteria where the criteria or standards are set before the research is carried out. The sample criteria used include: 1) Village government apparatus, serving as Village Head, Village Secretary, Head of Planning Affairs, Head of Financial

Affairs; and 2) Community leader, who serves as Chairman of the Village Community Empowerment Institute (LPMD).

RESULTS AND DISCUSSION

Validity Test

Of all the question items for the variables of Apparatus Competence (X_1), Organizational Commitment (X_2), Community Participation (X_3), Information Technology Utilization (X_4), Transparency (X_5), and Village Fund Management Accountability (Y). The test method is to compare the value of rcount with rtable at a significant level of 5% degrees of freedom (n-2), for n of 65-2 = 63, so that the rtable value is 0,244. Summed up all VALID variables.

Reliability Test

The reliability test in this study used the Cronbach alpha model to determine whether each instrument was reliable or not with a significance greater than 0.6. From the analysis results show all items are Reliable.

Classic Assumption Test

Normality test

The normality test aims to test whether in the regression model, the related variables and independent variables both have a normal distribution or not (Imam Ghozali, 2005).

Skewness (Tendency)

Table 1. Skewness Test Results Descriptive Statistics

	N	Skewness	
	Statistics	Statistics	Std. Error
Unstandardized Residual	65	-,177	,297
Valid N (listwise)	65		

Source: Processed primary data

Table 1 above is obtained the value of Skewness -0.177 so that the Z-Skweness value can be calculated as follows: Z-Skweness = Skweness/sqrt (6/N) = -0.177/sqrt (6/65) = -0.58 or -1.96 < -0, 58 < 1.96. It means that the skewness of the data is symmetrical or normally distributed.

Kurtosis (curly)

Table 2. Test results Kurtosis Descriptive Statistics

	N	Kurtosis	
	Statistics	Statistics	Std. Error
Unstandardized Residual	65	-,106	,586
Valid N (listwise)	65		

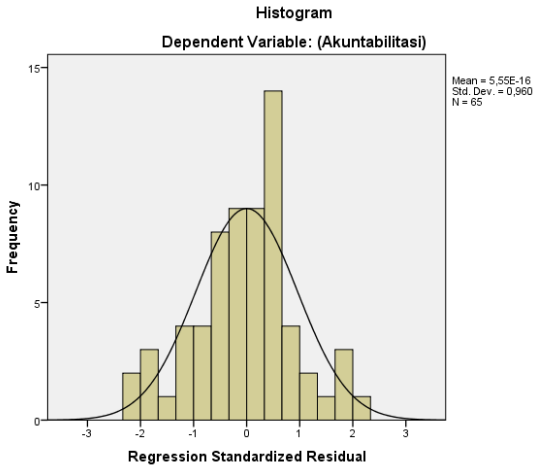
Source: Processed primary data

The output of Table 2 above is obtained the value of Kurtosis -0.106 so that the Z-Kurtosis value can be calculated as follows:

Z-Kurtosis = Kurtosis/sqrt (24/N) = 1,295 /sqrt (24/65) = -0.154 orvalue -1.96 < -0.154 < 1.96. It means that the taperedness of the data is mesokurtic or has a normal distribution.

Graph Analysis

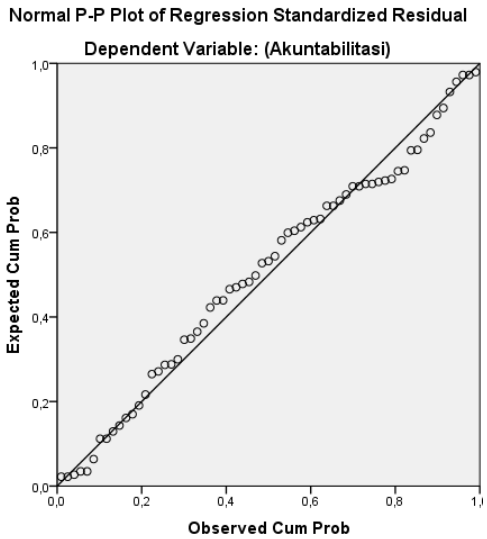
Figure 2. Histogram Graph Analysis Results



Source: Processed primary data

From the picture above, it can be seen that the normal curve in the histogram above can be said that the model has a normal distribution, so the curve forms a bell (bell-shaped-curve).

Figure 3. PP Plot Normal Graph Analysis Results



Source: Processed primary data

Statistic test

Table 3. Kolmogorov-Smirnov Test Results One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual

N		65
Normal Parameters, b	Mean	,0000000
	Std. Deviation	1.70669756
Most Extreme Differences	Absolute	0.075
	Positive	0.075
	Negative	-,067
Test Statistics		0.075
asymp. Sig. (2-tailed)		,200c,d

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Processed primary data

Table 3 above shows that the asymp value is significant > the level of significance 5%, which is 0.200 (0.200> 0.05), so it can be concluded that in the regression model the data distribution is normal.

Multicollinearity Test

Multicollinearity test is to test whether the regression model found a correlation between the independent variables (Independent).

Table 4. Multicollinearity Test Results Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	-7,715	4,613			
	(Competence of Apparatus)	,273	,102	,286	,871	**1,148**
	(Organizational Commitment)	,586	,243	,255	,878	**1.139**
	(Society participation)	,351	,134	,278	,876	**1,141**
	(Utilization of Information Technology)	,233	,107	,233	,865	**1,157**
	(Transparency)	,421	,165	,268	,891	**1.122**

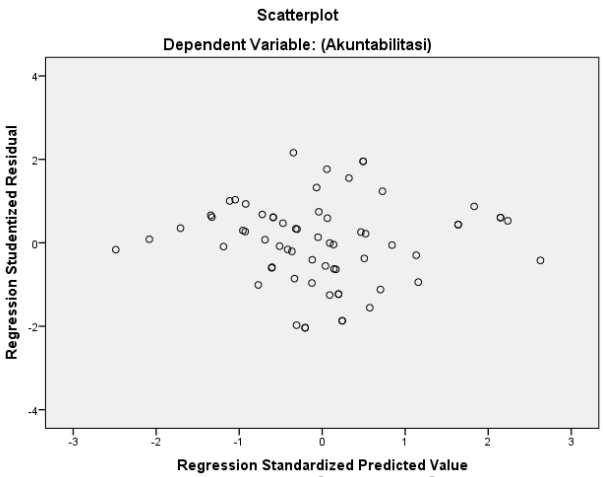
Source: Processed primary data

From Table 4 above, it is found that the independent variable has a tolerance value close to 1.00 and the VIF value is far below the number 10. Thus, in this model there is no multicollinearity problem.

Heteroscedasticity Test

This test aims to see whether in the regression model there is a variable inequality from the residual of one observation to another observation. If the residual variable is fixed, it is called homoscedasticity and if it is different, it is called heteroscedasticity.

Figure 3. Scatterplot Graph



Source: Processed primary data

From the scatterplot graph, it can be seen that the points spread randomly and are spread both above and below the number 0 on the Y axis.

Table 5. Heteroscedasticity Test Results Using the Glejser Test Coefficients

Model		Unstandardized Coefficients		Sig.
		B	Std. Error	
1	(Constant)	-1,442	2,734	,600
	(Competence of Apparatus)	0.057	0.060	**,344**
	(Organizational Commitment)	-,010	,144	**,946**
	(Society participation)	-,086	0.079	**,283**
	(Utilization of Information Technology)	.043	,063	**,496**
	(Transparency)	,153	,098	**,123**

Source: Processed primary data

Table 5 above shows the significant level of each independent variable Apparatus Competence (X1) of 0.344, Organizational Commitment(X2) of 0.946, Society participation (X3) of 0.283, Technology Utilization (X4) of 0.496, transparency (X5) is 0.123 and for the dependent variable (Absolute RES_1) > 0.05 or 5%, there is no heteroscedasticity.

Autocorrelation Test

The autocorrelation test aims to test whether in the linear regression model there is a correlation between the confounding error in period t and the confounding error in period t-1 (previous). If there is a correlation, it is called an autocorrelation problem. A good regression model is a regression that is free from autocorrelation. To test the presence of autocorrelation or not, the Durbin Watson method (DW test) was used.

Table 6. Durbin Watson Method Autocorrelation Test Results (Model Summary)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,648 a	,419	,370	1,778	**2,122**

a. Predictors: (Constant), (Transparency), (Community Participation), (Apparatus Competence), (Organizational Commitment), (Utilization of Information Technology)
b. Dependent Variable: (Accountability)

Source: Processed primary data

From Table 6 above, the results of the autocorrelation analysis of Durbin Watson's arithmetic value of 2.122 this value will be compared with the dWtable with the number of observations (n) = 65, the number of independent variables (k) = 5 and a significance level of 0.05, the values of dl = 1.437 and du = 1,767. dW value 2.122; 4 – dU = 2,233 ; and 4 - dL = 2.2565. Thus, from the above calculation, it can be concluded that dWcount is in the range of 1,767 < 2,122 < 2,233 (dU < dW < 4-dU. So it can be concluded that Ho is accepted and there is no autocorrelation, thus the assumption of autocorrelation is fulfilled.

Linearity Test

This test is usually used as a prerequisite in correlation analysis or linear regression. Testing on SPSS using the Test for Linearity with a significance level of 0.05. And the variable is said to have a linear relationship if the significance (Linearity) is less than 0.05.

Table 7. Linearity Test Analysis Results

Variable	***Linearity***	**Significance**	**Information**
Apparatus Competence (X1)	**0.025**	0.05	*linear*
Organizational Commitment(X2)	**0.015**	0.05	*linear*
Society participation (X3)	**0.000**	0.05	*linear*
Technology Utilization (X4)	**0.059**	0.05	*linear*
transparency (X5)	**0.003**	0.05	*linear*

Source: Processed primary data

Multiple Linear Regression Analysis

Based on calculations using SPSS version 23.0, the results of multiple linear regression analysis are as follows.

Table 8. Multiple Linear Regression Analysis Results (Coefficients)

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-7,715	4,613	
	(Competence of Apparatus)	**,273**	,102	,286
	(Organizational Commitment)	**,586**	,243	,255
	(Society participation)	**,351**	,134	,278
	(Utilization of Information Technology)	**,233**	,107	,233
	(Transparency)	**,421**	,165	,268

Source: Processed primary data

So that it can be concluded from the multiple linear regression equation above, it can be seen that the Accountability of Village Fund Management (Y) in the Villages of Pemalang District is positively and significantly influenced by the variable Apparatus Competence, Organizational Commitment, Society participation, Utilization of Information Technology, transparency.

Hypothesis test

Partial Significance Test (t Test)

The t-test basically shows how far the influence of the independent variables individually in explaining the variation of the independent variables isApparatus Competence (X1), Organizational Commitment (X2),Society participation (X3), Utilization of Information Technology (X4), transparency(X5) to the dependent variable Accountability (Y) partially. This test is to answer the first hypothesis, second, third), fourth), fifth), The formula used is(H_1) , $(H_2)(H_3(H_4(H_5$ t = $\frac{b}{S_b}$

Table 9. Partial Significance Test Results (t Test) (Coefficients)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7,715	4,613		-1,672	,100
	(Competence of Apparatus)	,273	,102	,286	**2,687**	,009
	(Organizational Commitment)	,586	,243	,255	**2,411**	0.019
	(Society participation)	,351	,134	,278	**2,620**	,011
	(Utilization of Information Technology)	,233	,107	,233	**2.181**	,033
	(Transparency)	,421	,165	,268	**2,552**	0.013

a. Dependent Variable: (Accountability)

Source: Processed primary data

From the table above is a calculation through the SPSS version 23.0 program obtained t_{count} for the variable Apparatus Competence (X_1) is 2,687, variable Organizational Commitment (X2) is 2.411, variable Society participation (X3) is 2,620, variable Technology Utilization Information (X4) is 2.181, variable transparency (X5) is 2.552, while the t table with degrees of freedom (n-2) is 1.998.

Simultaneous significance test (F test)

The F test basically shows whether all the independent variables included in the model have a joint effect on the dependent variable. In this study, the F test was used to measure the influence of the independent variableApparatus Competence (X1), Organizational Commitment (X2), Society participation (X3), Utilization of Information Technology (X4), transparency (X5) to the dependent variable Accountability (Y).

Table 10. Simultaneous Significance Test Results (F Test) (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	134.595	5	26,919	**8,520**	,000 b
	Residual	186.420	59	3,160		
	Total	321,015	64			

a. Dependent Variable: (Accountability)

b. Predictors: (Constant), (Transparency), (Community Participation), (Apparatus Competence), (Organizational Commitment), (Utilization of Information Technology)

Source: Processed primary data

Based on the table above, it can be seen that the Fcount value is 8,520 with a significance level of 0.000 which is much smaller than 0.05. This value is greater than Ftable, which is k–1 = (6-1) = 5 and (nk-1) = (65-5-1) = 59 with a significance level of 5%, so that the Ftable is 2.37. Fcount > Ftable (8,520 > 2,37) so H0 is rejected, meaning that there is a variable effectApparatus Competence (X1), Organizational Commitment (X2), Society participation (X3), Technology Utilization Information (X4), transparency (X5) together with the Village Fund Management Accountability Variable (Y) in the Village in Pemalang District, it is accepted.

Coefficient of Determination Test ()R^2

The coefficient of determination essentially measures how far the model's ability to explain variations in the dependent variable is. To test the significance of the multiple linear regression coefficients together using determination (R^2).

Table 11. Determinant Coefficient Analysis Results (R^2) (Model Summary)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,648a	,419	**,370**	1,778

a. Predictors: (Constant), (Transparency), (Community Participation), (Apparatus Competence), (Organizational Commitment), (Utilization of Information Technology)
b. Dependent Variable: (Accountability)

Source: Processed primary data

From the table above, the results of the analysis of the coefficient of determination using the SPSS for 23.0 program can be seen that the Adjusted R Square value is 0.370 or 37%. This figure shows that in influencing Village Fund Management Accountability (Y) in Villages in Pemalang District influenced by variable Apparatus Competence (X1), Organizational Commitment (X2), Society participation (X3), Technology Utilization Information (X4), transparency (X5) of 0.370 or 37% while the remaining 0.630 or 63% is influenced by other variables not included in the equation model.

CONCLUSION

1) From the results of multiple linear regression testing, it shows that there is a positive influence between the variables of Apparatus Competence (X_1) of 0.273 on Village Fund Management Accountability (Y) in villages in Pemalang District.
2) From the results of multiple linear regression testing shows that there is a positive influence between the variables Organizational Commitment (X_2) of 0.586 on Accountability of Village Fund Management (Y) in Villages in Pemalang District.
3) From the results of multiple linear regression testing, it shows that there is a positive influence between the variables of Community Participation (X_3) of 0.351 on Accountability of Village Fund Management (Y) in Villages in Pemalang District.
4) From the results of multiple linear regression testing shows that there is a positive influence between the variables of Information Technology Utilization (X_4) of 0.233 on Accountability of Village Fund Management (Y) in Villages in Pemalang District.
5) From the results of multiple linear regression testing shows that there is a positive influence between the variables Transparency (X_5) of 0.421 on Accountability of Village Fund Management (Y) in Villages in Pemalang District.
6) From the data analysis for partial testing (t test) the results obtained are for the Apparatus Competence variable (X_1) of 2.687, Organizational Commitment variable (X_2) of 2.411, Community Participation variable (X_3) of 2.620, Information Technology Utilization variable (X_4) of 2.181, the Transparency variable (X_5) is 2.552 by showing the value of tcount > ttabael, namely ttable 1.998 partially has a significant effect on Village Fund Management Accountability (Y) in Villages in Pemalang District. Thus the hypothesis stating that the variables of Apparatus Competence (X_1), Organizational Commitment (X_2), Community Participation (X_3), Utilization of Information Technology (X4), Transparency (X_5) partially affect Village Fund Management Accountability (Y) in Villages in the District Malang accepted.
7) From the analysis of the F test, the value of Fcount > Ftable (8,520 > 2,37) means that the independent variables are Apparatus Competence (X_1), Organizational Commitment (X_2), Community Participation (X_3), Information Technology Utilization (X_4),

Transparency (X_5), together (simultaneously) and significantly influence the Accountability of Village Fund Management (Y) in the Village in Pemalang District.

8) The contribution of the variables of Apparatus Competence (X_1), Organizational Commitment (X_2), Community Participation (X_3), Information Technology Utilization (X_4), Transparency (X_5), contained in the Adjuster R Square model can explain the variability of 37%, while the remaining 63 % is influenced by other variables outside the equation model in this study.

REFERENCES

Agoes, Sukirno and I Cenik Ardana. (2009) Business and Professional Ethics, Challenges of Building a Whole Person, Jakarta, Salemba Empat,

Ambar Teguh Sulistiyani and Rosidah. (2003) Human Resource Management, Yogyakarta, Graha Ilmu,

Arikunto, S. 2002. Research Methodology A Proposal Approach, Jakarta, PT Rineka Cipta,

Greenberg, J., Robert A. Baron. (2003). Behavior in Organization International Edition, Prentice Hall, New Jersey.

Imam Ghozali. (2005). Application of Multivariate Analysis with SPSS. Semarang Publishing Agency, UNDIP.

John M. Echols and Hassan Shadily. (2000). Surabaya, Latest Complete Indonesian Dictionary, Pustaka Tinta Mas.

JB Ghartey, (2004). Regional Financial Accounting, Jakarta, Salemba.

Decree of the Minister for Empowerment of State Apparatus Number Kep/26/M.PAN/2/2004 dated February 24, 2004 concerning Technical Guidelines for Transparency and Accountability in the Implementation of Public Services, 2004.

Khaeril Wahyu. The Influence of Competency of Village Fund Management Apparatus, Village Government Organizational Commitment, Community Participation and Utilization of Information Technology on Village Fund Management, Yogyakarta, Journal of Accounting and Financial Research, 2018.

Luthans, Fred. (2008). Organizational Behavior, Singapore, International Edition, MC Graw Hill.

Novindra Dwi Setiana, et al. (2017). The Effect of Understanding and Role of Village Apparatus on Village Fund Management Accountability. *Journal of the 6th University Research Colloquium*.

Putri Aulia, (2018). Influence of Competency of Village Fund Management Apparatus, Village Government Organizational Commitment, Utilization of Information Technology and Community Participation on Village Fund Management Accountability in 50 Cities Districts. *Online Journal of Students of the Faculty of Economics and Business*.

Robbins SP, Judge. (2007). Organizational Behavior, Interpreting Drs. Benjamin Molan, Jakarta: Salemba Empat.

Rusman et al. (2011). Information and Communication Technology-Based Learning. Jakarta: Rajawali Pers.

Sarifudin Mada, et al. (2017). The Influence of Competency of Village Fund Management Apparatus, Commitment of Government Organizations and Community Participation

on Village Fund Management Accountability in Gorontalo Regency. *Journal of Accounting and Auditing Research "Goodwill"*.

Siti Umaira. (2019). Effect of Community Participation, Human Resource Competence, Supervision of Village Fund Management Accountability, Scientific Journal of Accounting Economics Students.

Sugiyono, (2002). Administrative Research Methods. Bandung: Alfabeta.

Teguh, Arifiyadi. (2008). Concepts on Accountability and Its Implementation in Indonesia, Jakarta: Rajawali Press.