

Role of Commitment, Competence, and Participation to Achieve Good Village Governance: Toward Building Accountable Financial Management Model in Indonesia

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Abstract

The aim of the research is to find out and analyze the determinants and consequences of village fund management accountability. This study uses a causality research design, which analyzes the causal relationship between research variables according to the research hypothesis. The respondents of this study were village officials who manage the finances of the Pinrang district. The results of this study indicate that the competence of village fund management officials has a positive effect on village fund accountability, and shows that village government organizational commitment has a positive effect on village fund management accountability, and budget participation has a positive effect on village fund management accountability, and village fund management accountability has a positive effect on trust public. The village government needs to increase the competence of the village fund management apparatus and will increase the accountability of village fund management, as well as internalize organizational values and goals to foster the commitment of village fund management officials

Keywords: *Village Fund Management Accountability, Commitment, Competence, Budget Participation*

Introduction

Based on Government Regulation Number. 47 of 2015 concerning implementing regulations of Law No. 6 of 2014 concerning villages, namely village funds are funds originating from the state revenue and expenditure budget intended for villages that are transferred through the district/city regional revenue and expenditure budget and are used to finance government administration, implementation of development, community development, and community empowerment. Management of village funds are funds sourced from the state revenue and expenditure budget which are used for village development and as village income. The village government in preparing village development plans must be by their authority and refer to district and city development plans. Village development plans are prepared to provide linkages and consistency in planning, budgeting, implementation and monitoring.

In particular, village funds are expected to reduce the number of underdeveloped villages to 500 villages and increase the number of independent villages to at least 2,000 villages in 2019. The facts show that in 2015 the number of independent villages was 3,608 out of 73,709 or 4.89% and the number of underdeveloped villages was 33,592 out of 73,709 or 45.57%. According to Permendagri No. 20 of 2018 Concerning Village Financial

Management, the Village Head submits a report on the implementation of the first semester Village APB to the Regent/Mayor through the sub-district head no later than the second week of July of the current year. The implication of Stewardship theory in this study is to describe the existence of the village government as a public sector organization that can be trusted, accommodates the aspirations of its people, provides good service, and can be held accountable for what is entrusted to it. So that the goals of the organization for the welfare of its people can be achieved optimally. Good governance can be seen from whether performance accountability is good or not.

Three reasons for community participation are very important, according to Mahayana (2017), namely; first, community participation is a tool to obtain information about the conditions, needs, and attitudes of the local community; second, the community will have more trust in the program of development activities if they are involved in its preparation and planning and third, to encourage public participation. Research by Naimah (2017), obtained the result that community participation has a significant effect on village financial accountability.

Community participation not only involves the community in making decisions in every development program but the community is also involved in identifying problems and potential that exist in the community. Management of village funds requires community participation because one of the priorities for using village funds is community empowerment. To empower the community in various activities or village activities, participation is mandatory. With this explanation of the problem of accountability in the management of village funds, researchers consider it necessary to continue previous research to be able to clarify more and increase their accountability to policymakers' decisions that have been produced, and that the target of village funds is to lead to better development later. To realize the implementation of the performance accountability system of more government agencies

society and government are two elements that cannot be separated. Society requires a form of government and vice versa the government requires society. To form a good component of society, good governance is needed and to form good governance, community participation is needed. The government cannot carry out its duties properly without the public's trust and the community cannot get the best things without trust in the government. Nurriqiana et al. stated that transparency in regional financial management will increase public trust.

Problems in managing village finances that often occur include delays in submitting reports, there is no conformity in the accountability reports that are made, the use of village funds exceeding the December 31 cut-off for the relevant fiscal year, disorderly financial administration, increased village findings, delays in preparing the budget, and not optimal absorption of the budget.

The research aims to find out and analyze the determinants and consequences of accountability for managing village funds. The determinants chosen based on theoretical studies and previous research are competence, village officials' commitment, and budget participation. Meanwhile, the consequence of accountability in managing village funds based on theoretical studies and previous research is a public trust. The results of this study are expected to contribute ideas and benefits to add references for parties related to the management of Village Funds where changes and developments in the government environment that are so fast and complex have created new problems in terms of managing Village Funds. This problem triggers research to be able to explain the phenomena that occur.

1. Literature Review And Hypotheses

Stewardship theory explains a situation in which management is not motivated by individual goals but is motivated by the interests of the organization as its main goal (Donaldson, 1991). The philosophical assumptions of this theory are based on human characteristics in the form of being trustworthy, having integrity, being responsible for every action, and being honest with all parties. Stewardship theory illustrates that management can behave well for the benefit of many parties so a strong relationship is created between organizational satisfaction and its success. Organizational success can be achieved by maximizing management and principal utilities.

At the beginning of its development, accounting for public sector organizations was prepared to provide information on the relationship between stewards (government) and principals (community). Due to the ever-increasing demands for accountability, it is increasingly difficult for principals to carry out their management functions. Due to these limitations, the principals (community) entrust the management of their resources to those they feel are more capable, namely the stewards (government). The implication of Stewardship theory in this study is to describe the existence of the village government as a public sector organization that can be trusted, accommodates the aspirations of its people, provides good service, and can be held accountable for what is entrusted to it. So that the goals of the organization for the welfare of its people can be achieved optimally. Good governance can be seen from whether performance accountability is good or not (Mahsun, 2010).

Competence is a factor that can affect accountability. To increase accountability, competency is needed (Frink and Klimoski, 2004:14). This opinion is in line with several studies. This research was conducted by Subroto (2009), Irma (2015), Fajri (2015), Aziz (2016), Ferina (2016), Dewi (2016), and Makalalag (2017). The results of the study stated that the competence of human resources is one of the factors that influence the accountability of managing village funds. The formulation of the hypothesis is as follows.

H1: Competence of village fund management officials on village fund management accountability.

Organizational commitment is closely related to accountability. Some experts suggest that organizational commitment is the most important factor in influencing accountability. According to Benham and Maclean (2011:49), that support for organizational commitment affects accountability standards. According to Cavoukin et al. (2010:408) that organizational commitment is needed for accountability. This shows that the existence of a commitment to accountability will have a major influence on changes that can occur in the accountability of an organization through a commitment to work hard in fulfilling the goals and functions that exist within the organization. Behnam and MacLean (2011:49), that support for organizational commitment affects accountability standards. Roberts (2002:664), that organizational commitment to the public is illustrated by the benefits of the accountability system. Brown and Moore (2001:20), that major changes can occur in the accountability of an organization through a commitment to work hard rather than paying more attention to constituents. The formulation of the hypothesis is as follows.

H2: Village government organizational commitment to the village fund management accountability.

Budget participation can be interpreted as the participation of superiors in participating in determining the amount of the budget used in an activity or program in the organization. Budget participation is very influential on accountability. Budget participation is a very organizational process because it can determine the direction of an organization's goals. Unclear budget goals can cause confusion, pressure, and dissatisfaction among employees which will hurt managerial performance (Suyanto, 2011). According to Crook and Sverrisson in Devas and Grant (2003:309), Accountability can be strengthened through increased community participation. As the key to increasing the responsiveness of local government to the poor, and to making development more pro-poor. As a mechanism for accountability, participation is carried out from evaluation to reporting (Ebrahim, 2003:818). As in Los Angeles, participation is a way to increase accountability in response to growing public distrust of government. Many residents blame officials for making decisions (Kim and Schachter, 2013: 462). The formulation of the hypothesis is as follows:

H3: Budget Participation in villages fund management accountability.

Public accountability is the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust (principal) who has the right and authority to ask for this accountability (Mardiasmo, 2018: 27). Public accountability aims to encourage good and trusted performance. Nurrizkiana et al. (2017) stated that regional financial management accountability has a positive and significant effect on public trust. Apriliana (2019) also found results that accountability for managing village funding allocations has a positive effect on public trust, which means that the higher the level of accountability, the better public trust will be. Based on this, the hypothesis can be formulated as follows.

H4: Accountability for managing village funds has a positive effect on public trust.

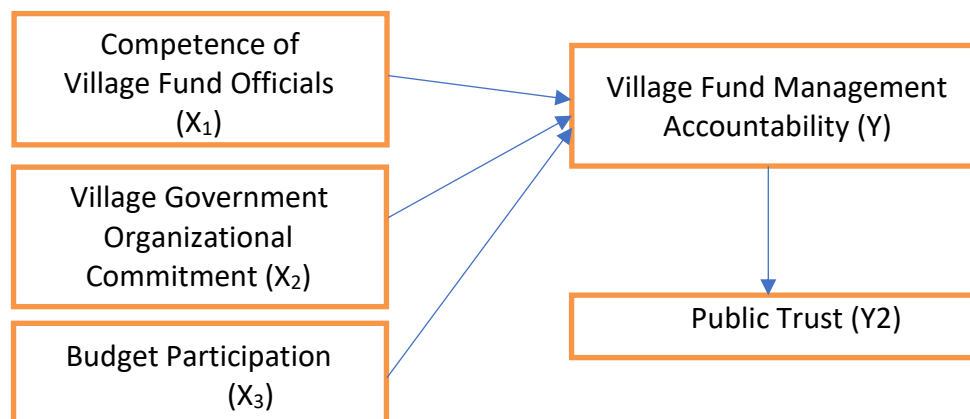


Figure 1. Conceptual Framework

2. Methodology

This study uses a causality research design, which analyzes the causal relationship between research variables according to the research hypothesis. According to Sugiyono (2010: 56), the causal method is "a causal relationship, so here there are independent variables (variables that influence) and dependent variables (variables that are influenced)". This study uses a quantitative method with a descriptive approach.

The sampling technique used in this study is non-probability sampling. According to Sugiyono (2017: 84), the definition of non-probability sampling is as follows. Improbability sampling is a sampling technique that does not provide equal opportunities or opportunities for each element or member of the population to be selected as a sample. The purposive sampling method according to Sugiyono (2017: 85) is a sampling technique with certain considerations. The criteria that have been set are as follows. Food and beverage companies that have published complete and consecutive financial reports in 2013-2017. The company's financial statements use the rupiah currency. Companies that have complete data concerning research variables. The data collection technique used is the documentary method, namely by collecting annual financial report documents.

In addition to the documentary method, this research also uses library research (Library Research), namely data collected from several books and literature that support research and by accessing websites and sites that provide information related to problems in research. Data was collected using the documentation method. The documentation method is tracing data that has been documented by the company. Using descriptive statistical analysis, namely statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make general conclusions or generalizations (Sugiyono, 2016: 199). Testing this hypothesis for each variable using the individual parameter significant test (t-test).

This research is planned to be carried out for 2 years with an emphasis in the first year on efforts to detect determinants of village financial management in Pinrang Regency, South Sulawesi. In the second year, the emphasis is on detecting village financial management models in several villages in other districts of South Sulawesi.

3. Result

Respondents in this study were village fund management apparatuses. The description of the respondents in this study is as follows.

Table 1. Respondent

Age	Sex	Education	Working
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	Level			
Mean	41,3	0,620	1,000	8,56
Median	42,0	1,000	1,000	4,30
Maximum	59,0	1,000	1,000	32,8
Minimum	26,0	0,000	0,000	0,40

Based on table 1 it is known that the age of the respondents is in the range of 26 years to 59 years, with the sex being dominated by 31 men and 11 women. The respondent's education level is higher education, namely S1 and S2, and the length of service is in the range of 4 months to 32 years.

Descriptive statistics are statistics that are used to analyze data by describing or describing the data that has been collected as it is without intending to make generally accepted conclusions or generalizations (Sugiyono, 2019). In this study, descriptive analysis was used to determine the competency level of village fund management officials, village government organizational commitment, budget participation, village fund management accountability, and community trust. The statistical measures used in this study are the average, maximum value, minimum value, standard deviation, frequency and percentage. The results of descriptive statistical tests in this study can be seen in table 2.

Table 2. Descriptive Statistics

	X1	X2	X3	Y1	Y2
Mean	30,78000	49,36000	38,76000	38,76000	47,66000
Median	32,00000	52,50000	37,00000	37,00000	48,00000
Maximum	34,00000	54,00000	48,00000	48,00000	50,00000
Minimum	27,00000	40,00000	34,00000	34,00000	45,00000
Std. Dev.	2,063186	5,528258	3,229709	3,229709	1,171254
Skewness	-0,574640	-0,695464	2,104885	1,712603	-0,467927
Kurtosis	2,297270	1,759194	5,849700	5,489700	3,586436
Jarque-Bera	3,780572	7,238081	86,58617	41,36005	2,541102
Probability	0,151029	0,026808	0,000000	0,000000	0,280677
Sum	1539,000	2468,000	1987,000	1938,000	2382,000
Sum sq. Dev.	208,5800	1497,520	273,6200	511,1200	67,22000
Observation	50	50	50	50	50

Based on the distribution of questionnaires to 50 respondents, it can be seen that the average score for the Village Fund Management Apparatus Competency variable (X1) is 30.78000 with the highest score being 34, the lowest score being 27, and the median value being 32. Respondents' assessment of apparatus competency did not meet the highest expectations namely 40 (if all question indicators are filled in with a score of 5), which means that the competency of the apparatus in managing village funds is relatively good. The difference between the highest and lowest scores shows the total range of respondents' scores of 7. The variation in the total score of each respondent is 2.06.

The average score for the Village Government Organizational Commitment variable (X2) is 49.36000 with the highest score being 54, the lowest score being 40, and the middle value being 52.5. This means that respondents considered that the government organization's commitment was good in managing village funds. The difference between the highest and lowest scores shows the total range of respondents' scores of 14. The variation in the total score of each respondent is 5.52. The average value for the Budget Participation variable (X3) is 38.76000 with the highest value being 48, the lowest value being 34, and the median value being 37. This means that respondents rated budget participation in fund management as very good. The difference between the highest and lowest scores shows the range of respondents' total scores of 11. The variation in the total score of each respondent is 3.22.

The average score for the Village Fund Management Accountability variable (Y1) is 47.66000 with the highest score being 48, the lowest score being 34, and the median value being 48. This means that respondents rated the accountability for the village fund management as very good. The difference between the highest and lowest scores shows the range of respondents' total scores of 11. The variation in the total score of each respondent is 3.22. The average score for the Public Trust variable (Y2) is 38.76000 with the highest score being 50, the lowest score being 45, and the middle value being 52.5. This means that the community's trust in the accountability of managing village funds is good. The difference between the highest and lowest scores shows the total range of respondents' scores of 5. The variation in the total score of each respondent is 1.17.

The normality test aims to test whether, in the regression model, the confounding or residual variables have normal retribution. There are two ways to test data normality, namely graphical analysis and statistical analysis. In this study, researchers used the Monte Carlo Exact Test in conducting the Kolmogorov-Smirnov test with a confidence level of 95%. According to Ghazali (2018), the basis for deciding on a normality test using the Monte Carlo exact test is as follows. The results of the normality test in this study can be seen in Figure 2.

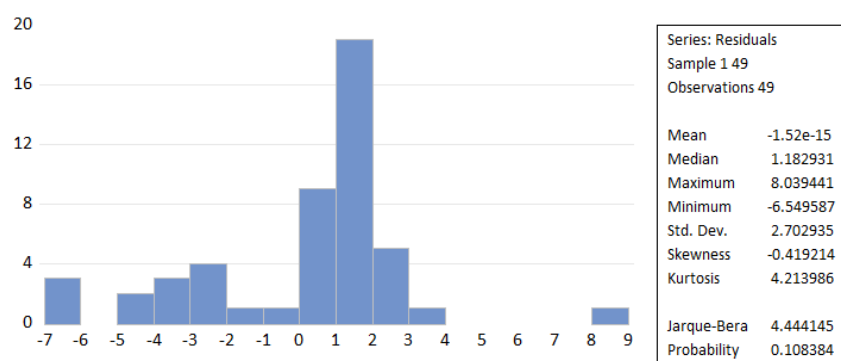


Figure 2. Normality Test

In this approach, the residual values are normally distributed if the lines (dots) that describe the actual data will follow or are close to the diagonal line. From the test results above, it can be seen that the Jarque-Bera probability value is 4,444 > 0.05, meaning that the residual research data is normally distributed.

The multicollinearity test aims to test whether the regression model is formed by a high or perfect correlation between the independent variables. If a high correlation is found between the independent variables, it can be stated that there are multilinear symptoms in the study. The correlation value that can be tolerated in the multicollinearity test is 70 paper cent to 80 per cent (0.7 or 0.8). The results of the multicollinearity test in this study can be seen in table 3.

Table 3. Multicollinearity Test

X1	X2	X3
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X1	1,000000	0,694168	0,343831
X2	0,694168	1,000000	-0,111417
X3	0,343831	-0,111417	1,000000

The heteroscedasticity test aims to test whether, in the regression model, there is an inequality of variance from one residual observation to another (Ghozali, 2018). If the variance of the residual is fixed, then it is called homoscedasticity, if different it is called heteroscedasticity. The heteroscedasticity test in this study used the White Test.

The prerequisite that must be met in the regression model is the absence of symptoms of heteroscedasticity. If the pro-value is < 0.05 then there are symptoms of heteroscedasticity in the research model, whereas if the probe value is > 0.05 then there are no symptoms of heteroscedasticity in the research model. The results of the heteroscedasticity test in this study can be seen in table 4.

Table 4. Heteroscedasticity

F-statistic	0,595779	Prob. F(14.34)	0,0885
Obs*R-Squared	3,673392	Prob. Chi-Square(14)	0,1127
Scaled explained SS	3,550887	Prob. Chi-Square(14)	0,0000

Based on the results of the heteroscedasticity test using the white method, a probe value of 0.1127 was obtained, greater than 0.05 so it can be concluded that there were no symptoms of heteroscedasticity in the research model.

The autocorrelation test aims to test whether the linear regression model correlates with confounding errors in the t-1 (previous) period in the linear regression model. The autocorrelation test is a test used to test the presence or absence of serial correlation in the regression model or to find out whether the model used has autocorrelation among the observed variables. If there is a correlation, then there is something called an autocorrelation problem. The autocorrelation can be known through the Breusch-Godfrey test, where if the probe. Chi-Square < 0.05 then there is a symptom of autocorrelation, whereas if the probe. Chi-Square > 0.05 means there is no autocorrelation.

Table 5. Autocolleration

F-statistic	0,595779	Prob. F(11.38)	0,4802
Obs*R-Squared	3,673392	Prob. Chi-Square(2)	0,4324

In the autocorrelation test results above, it can be seen that the probe. Chi-Square is 0.4324 greater than 0.05. Based on the probe value, it can be concluded that there is no autocorrelation symptom in the research model.

This study uses multiple linear regression analysis to determine the direction and magnitude of the effect of the independent variables on the dependent variable (Ghozali, 2018). Multiple linear regression is a regression model that involves more than one independent variable. The results of the multiple linear regression analysis tests in this study can be seen in table 6.

Table 6. Multiple Linear Regression

Variabel	Koefisien	Std. Error	t-Statistic	Prob.
C	11,45139	0,986	11,61468	0,0000
X ₁	0,141601	0,507	2.819762	0,4166
X ₂	0,148736	0,026	5,620720	0,0000
X ₃	0,521180	0,063	8,250013	0,0000

C	21.87139	3,830	5,709747	0,0000
Y ₁	0,676415	0,107	6,348227	0,0000

Based on the results of the multiple linear regression test in table 6 above, the equation for this research model is as follows:

$$Y_1 = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \dots\dots\dots (1)$$

$$Y_1 = 11,45139 + 0,141601 + 0,148736 + 0,521180 + \varepsilon$$

Based on the first regression equation, the results of the study can be interpreted as follows. The constant coefficient value (C) is 11.45139, meaning that if the variables X1, X2, and X3 are considered constant, the accountability for the village fund management (Y1) will increase by 11.45139. The competency coefficient value of the village management apparatus (X1) is 0.141601, meaning that if X1 increases by 1 unit, accountability for managing village funds (Y1) will increase by 0.141601. The coefficient value of the village government's organizational commitment (X2) is 0.148736, meaning that if X2 increases by 1 unit, accountability for the village fund management (Y1) will increase by 0.148736. The coefficient of budget participation (X3) is 0.521180, meaning that if X3 increases by 1 unit, the accountability for managing village funds (Y1) will increase by 0.521180.

$$Y_2 = \alpha + \beta_1 Y_1 \dots\dots\dots (2)$$

$$Y_2 = 21.87139 + 0,676415 + \varepsilon$$

Based on the second regression equation, the results of the study can be interpreted as follows. The constant coefficient value (C) is 21.87139, meaning that if the Y1 variable is considered constant then public trust (Y2) will increase by 21.87139. The coefficient value of the village fund management accountability (Y1) is 0.676415 meaning that if Y1 increases by 1 unit then public trust (Y2) will increase by 0.676415.

The coefficient of determination tests aims to measure how far the model can explain the variation of the dependent variable (Ghozali, 2018). This study will explain how far the competence of apparatus, organizational commitment, and budget participation has influenced the accountability of managing village funds and their impact on public trust. The test results for the coefficient of determination in this study are shown in table 7.

Table 7 Coefficient of Determination

Model	R Square	Adjusted R Square	Std. Error
1	0,956695	0,953870	0,800763
2	0,826848	0,823241	0,492427

Based on table 5.7 it is known that the value of the coefficient of determination with the value of Adjusted R Square (R²) is 0.956695. This shows that apparatus competence, organizational commitment, and budget participation explain the accountability of the village fund management by 95.67 per cent while the remaining 4.33 per cent is influenced by other variables. Based on table 5.6. it is also known that the management of village funds explains community trust of 82.68 per cent, while 17.32 per cent is influenced by other variables.

Simultaneous tests were carried out to see the effect of the independent variables together on the dependent variable. The results of the simultaneous test in this study can be seen in table 8. below.

Table 8. Simultaneous Test (F-Test)

Model	Sum of Squares	Df	Mean Square	F-statistic	Sig.
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1	Regression	29,49617	2	35,76000	338,7411	0,000
	Residual			48		
	Total			50		

Based on the results of the simultaneous test in table 8, the F-test value is 98.64810 for the research model. The F-table for this study has a df2 value of 48, namely 3.19 with a significance level of 0.05. Decision-making, namely if F-tet is greater than F-table then the independent variables jointly affect the dependent variable. In this study, the F-test value was $338.76 > 3.19$, so the competency of the village fund management officials, village government organizational commitment, and budget participation jointly affect the accountability of the village fund management.

Ghozali (2018) states that the t-test is a test carried out to show how far the influence of one independent variable individually explains the dependent variable. The results of the partial test in this study can be seen in table 9.

Table 9. Partial Test

Variabel	Koefisien	Std. Error	t-Statistic	Prob.
C	11,45139	0,986	11,61468	0,0000
X ₁	0,141601	0,507	2,819762	0,4166
X ₂	0,148736	0,026	5,620720	0,0000
X ₃	0,521180	0,063	8,250013	0,0000
C	21.87139	3,830	5,709747	0,0000
Y ₁	0,676415	0,107	6,348227	0,0000

The t-table value for a sample of 50 and a significance level of 5% in this study is 1.67591. Decision-making is made with the assumption that if the t-tet value $<$ t-table means that H0 is accepted or has no effect, whereas if the t-test value $>$ t-table means that H0 is rejected or has an effect.

Based on the table above, it is known that the significance probability value for variable X1 is 2.819762, which is greater than the t-table. These results provide statistical evidence that H1 is accepted. H2 is also accepted. The significance probability value for variable X2 is 5.620720 which is greater than the t-table. The significance probability value for variable X3 is 8.250013 greater than the t-table, so H3 is accepted. Furthermore, the effect of the village fund management accountability (Y1) on public trust (Y2) is evidenced by a t-test value of 6.348227, which value is greater than the t-table value; thus H4 is accepted.

4. Discussion

Based on the data analysis shown in table 8, provides evidence that the competency of the village fund management officials has a positive effect on village fund accountability. Competence is the nature, abilities, knowledge, and skills possessed by someone who is obtained through education and experience (Pandey et al., 2015). Individuals who have these competencies will be successful in carrying out their responsibilities. Table 1 shows the education level of the village fund management apparatus in Pinrang Regency who was the research respondent was at the higher education level, namely S1 and S2. This indicates that based on education levels, village fund management officials have competencies obtained through formal education.

Apart from formal education, competency is also shaped by experience. Based on table 1, the average length of service for the village fund management officials is eight years and five months, with the highest score being 32 years and the lowest score being 4 months. This indicates that village fund management officials have an experience that forms their competence in managing village funds.

The findings of this study are in line with research conducted by Subroto (2009), Irma (2015), Fajri (2015), Aziz (2016), Ferina (2016), Dewi (2016), and Makalang (2017) which found that competency is required to increase the accountability of the village fund management. Mada et al. (2017) in their research concluded that the competence of the village fund management officials has a significant effect on the accountability of the village fund management. Work competence is the performance ability of each individual which includes aspects of knowledge, skills and work attitudes by predetermined standards. The quality of Human Resources (HR) can not only be determined in terms of strength or physical strength and skills but can also be determined in terms of education (formal and non-formal) as well as experience in certain fields, attitudes and values possessed (Rahardjo, 2010).

This research is also by the stewardship theory that agents act as servants and ignore their interests by being willing to act in the interests of the organization which leads to organizational utility rather than self-serving (Keay, 2017). Stewardship theory is a branch of psychology where agents as managers are motivated to work for the benefit of the organization (Davis et al., 1997). The government in this case acts as an agent in public sector organizations that can be trusted, accommodates the aspirations of the people, provides good service, and can be accountable for what is entrusted by the principal (community). Actions that can be accounted for show accountability for performance; thus the government can achieve its goals for the welfare of society. This theory puts forward the view that individuals can often be motivated by considerations of justice and concern for the interests of others.

Based on the data analysis shown in table 8 provides evidence that the organizational commitment of the village government has a positive effect on the accountability of managing village funds. Organizational commitment is an indispensable factor in accountability. Kretner and Kinicki (2010: 166) define it as an agreement to do something for yourself, other individuals, groups or organizations. According to Colquitt, LePine and Wesson (2015: 64), organizational commitment is defined as the desire of some workers to remain members of the organization. Behnam and MacLean (2011:49) state that support for organizational commitment affects accountability standards. Organizations can realize accountability through a commitment to serve the interests of society. The findings of this study support research conducted by Mada et al. (2017) and Panjaitan et al. (2022) who found that the organizational commitment of the village government affected the accountability of managing village funds. Organizational commitment is a condition in which a person chooses certain goals from an organization according to his choice without forcing other people to follow that choice. Organizational commitment is someone who thinks that he is part of the organization and someone's loyal to the organization.

This finding is also in line with stewardship theory, where someone who has loyalty to an organization will position themselves as a servant to realize organizational goals and ignore their opportunistic interests. Keay (2017) explains that in stewardship theory, a person completes his work to do a very good and honourable job. This is motivated by the need to achieve or get intrinsic satisfaction through self-actualization and opportunities to develop. Stewardship theory views individuals working voluntarily to achieve organizational goals (Davis et al., 1997). Stewardship theory focuses on organizations that empower each of their members, rather than controlling its members to act by organizational goals to avoid agency costs. Accountability ensures a level of comfort for principals that conflicts of interest do not harm their interests. Accountability requires the commitment of each apparatus managing village funds to work as a public servant to achieve community welfare. This commitment is the main factor for achieving accountability because when the village fund management officials work for the benefit of the organization, they will be held accountable for their performance.

The third hypothesis in this study is that budgetary participation affects the accountability of managing village funds. Participation is the principle that every villager in the village concerned has the right to be involved in every decision-making in every activity organized by the village government (Sujarweni, 2015:29). Involving the community in budget management is a way to increase accountability as the government's response to the high public distrust of the government. This study supports the findings of Mada et al. (2017), Panjaitan et al. (2022), and Simanjuntak & Hutabalian (2020), namely community participation affects the accountability of

managing village funds. Accountability is strengthened through community involvement or participation (Grant, 2002). Participation is carried out from evaluation to reporting (Ebrahim, 2003: 818).

Based on data analysis in table 8 provide evidence of accountability in the management of village funds that have a positive effect on public trust. Public accountability is the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust (principal) who has the right and authority to ask for this accountability (Mardiasmo, 2018: 27). The results of this study are in line with the findings of Nurrizkiana et al. (2017) that accountability for managing village funds increases public trust. One of the principles of good governance according to Government Regulation no. 101 of 2000 is transparency creates mutual trust between the government and the public through the provision of information and guarantees ease in obtaining accurate and adequate information. According to Tschannen-Moran & Hoy (2001), one aspect of trust is transparency. The more transparent a village government's financial management, the more public trust in the village government as a good steward.

This finding is consistent with stewardship theory, in which a person acting as a public servant whose behaviour and actions are regulated so that it prioritizes pro-organizational collectivistic behaviour compared to individualistic self-serving behaviour (Davis et al., 1997). When the village fund management apparatus can account for their performance as servants who prioritize community welfare rather than opportunistic interests, the community will give full trust to the village government in managing village funds. These findings indicate that village officials in Pinrang District have gained the trust of the community after being able to prove their accountability in managing village funds. Accountability for managing village funds itself is strengthened by the competency factors of the apparatus, organizational commitment, and budget participation. Therefore, public trust will increase if the village fund management officials work as well as possible as good stewards to achieve community welfare.

Conclusion, Limitation

This study aims to examine the influence of the competence of the village fund management officials, village government organizational commitment, and budget participation on the village fund management accountability and its impact on public trust. The assumptions in this study were developed based on the stewardship theoretical framework in which the government as a good steward works to serve collectivistic interests, namely the welfare of society. In the end, this study provides the following conclusions.

1. First, the competence of village government officials affects the accountability of managing village funds. Accountability for managing village funds is strengthened by the competence possessed by village government officials. These competencies are obtained from education (formal and non-formal) as well as experience is shown by the length of work. This shows that the village government in Pinrang Regency must maintain and improve the competence of its employees so that the accountability for managing village funds continues to increase along with the increase in competence.
2. Second, the organizational commitment of the village government influences the accountability of managing village funds. Organizational commitment is an indispensable factor in the accountability of managing village funds. Therefore, the village government in Pinrang Regency must foster a commitment to every village apparatus to work hard to fulfil the goals and functions that exist within the organization.
3. Third, budget participation affects the accountability of the village fund management. Budget participation is a very organizational process because it can determine the direction of an organization's goals. This shows that the village government in Pinrang District must continue to maintain a harmonious relationship by involving the community to participate in managing village funds to realize accountability in managing village funds.
4. Fourth, this study also provides evidence that there is a positive effect of village fund management accountability on public trust. That is, accountable management of village funds will increase public trust in the village government as a servant who will prioritize the interests of the community. This shows that the village government in Pinrang District needs to continue to maintain accountability for managing village funds so that community trust will increase.

This study provides theoretical implications, namely (1) This research provides evidence that within the framework of stewardship theory, the government will work as well as possible as a good steward that prioritizes collectivistic interests that are pro-organization. The stewardship theory provides the best description of the behaviour and actions of the government as an agent serving the public interest as a principal and (2). For academics, this research can be a reference material for developing research related to the accountability of village fund management. This research provides several practical implications, namely (1). The village government needs to increase the competency of the village fund management officials, both through formal education and non-formal education in the form of training and mentoring. The competencies possessed by the village fund management officials will increase the accountability of the village fund management; (2) The village government needs to internalize the values and goals of the organization to foster the commitment of the village fund management officials to the organization, as well as provide a deep understanding of stewardship theory in which the government works as a public servant; and (3) The local government together with the village government needs to socialize the importance of community involvement in the management of village funds.

Researchers realize that this research is not without limitations. Some of the shortcomings in this study are (1). This research uses a positivistic paradigm to see the influence relationship between independent and dependent variables. Therefore, the elaboration of the results in this study is limited to the hypotheses developed by researchers based on previous research and theoretical framework; (2) The relatively small number of respondents is due to the low participation of the village fund management officials in filling out the research questionnaire ; (3) This study used eView12 in processing research data, so it was unable to identify inappropriate variable instruments and the goodness of fit of the research model. This is because the number of questionnaires that were returned was only 50, so it did not meet the conditions for using PLS. Based on the limitations in this study, the researcher recommends several things for further research in the future, namely (1) Future research should use a non-positivistic paradigm to see how the village government builds harmonious relationships with the community in managing village funds, how does the village government increase competence, as well as an organizational commitment to each apparatus managing village funds so that they can act as community servants and (2) Future research should use an ethnomethodological approach to see how the role of cultural values plays in shaping the behaviour and actions of the village fund management officials.

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