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ABSTRACT

This study explored the effect of competence and the internal control system on the accountability of the village government in Babadan District, Ponorogo Regency. It also seeks to determine whether organizational commitment as a moderating variable can weaken or strengthen the relationship between the independent variables and the dependent variable. The population of this study is all village officials in the Babadan District, Ponorogo Regency. 100 samples were selected using Proportionate Random Sampling. Primary was obtained utilizing a questionnaire, which was distributed to 12 villages in Babadan District. The results of the multiple linear regression analysis employing SPSS version 26 indicate some important findings. First, competence and the internal control system as independent variables, and organizational commitment as moderating variables have a positive and significant effect on village government accountability. Second, organizational commitment cannot moderate the relationship between competence and village government accountability. Third, organizational commitment moderates the relationship between the internal control system and village government accountability and strengthen the relationship between the independent variables and the dependent variable.

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1. INTRODUCTION

The regulation that governs village government in managing village funds emphasized the principle of accountability (Article 2 of Permendagri Number 20 of 2018). Implementing an accountability system, particularly for village governance, is critical. Village government accountability has the direct benefit of increasing public trust in government activities. One of the

indicators of an accountable government is the timely submission of reports following the laws and regulations.

Based on data from the Department of Village and Community Empowerment (DPMD) of Ponorogo Regency in February 2020, 45 villages have reported the preparation of the 2020 Regional Government Budget Revenues and Expenditures (APBD). Meanwhile, the remaining 234 villages in Ponorogo have not reported it. Referring to the Regulation of the Ministry of Home Affairs (Permendagri) Number 20 of 2018, the APBD for 2020 should be stipulated by December 31, 2019. The delay in the preparation and reporting of the APBD resulted in 40% of Village Funds and Allocation of Village Funds in 2020 not being accomplished and thereby constraint the development (Retrieved October 20, 2020 from www.reality.co). The villages in Babadan District of Ponorogo Regency, are some of the 234 villages that have not reported the APBD preparation.

In 2020, the village fund receipts in Babadan District ranged from IDR 9,444,026,000 with each village receiving IDR 787,002,167. The amount of village funds exposes that, indeed, accountability is essentially required in the management of village funds. Since the stipulation of the Ponorogo Regency Regulation Number 133 of 2019, not a single village in the Babadan District receives additional village funds. This shows that the Internal Control System in government activities has not been effective and efficient, and that budget absorption has not been ideal, resulting in underperformance.

Numerous factors can affect accountability in a government. Mada et al. (2017) proffer that the competence of the management apparatus in managing village funds affects accountability. La Nylala Mattalitti, the Chair of the DPD (Regional Representatives Council) of the Republic of Indonesia, explained that the potential cause of misuse of Village Funds is due to lack of knowledge on the regulations of managing village funds (Retrieved 20 October 2020 from www.inews.id). The lack of competence of village government apparatus such as operating the Village Financial System (SISKEUDES) reduces the level of discipline in village financial management. Another factor influencing accountability is an effective Internal Control System. The Audit Board of the Republic of Indonesia (BPK) stated that the management of Village Funds will be the focus of the examination in 2020. Based on data from the findings in 2019, there were 5,858 problems related to the weak Internal Control System (Retrieved 16 November 2020 from imcnews.id). Organizational commitment is required for successful village government accountability. A study conducted by Wardhana et al. (2015), states that organizational commitment can moderate or strengthen the relationship between competence and accountability. The commitment of the apparatus at the institution where they work can affect the performance quality, which can have a positive effect on the accountability of the institution.

Researchers are interested in undertaking a study on factors affecting village government accountability considering the research gap and the diverse outcomes in prior studies. This study is a

compilation of previous studies conducted by (Widyatama et al., 2017) and Wardhana et al., (2015) by combining several independent variables of competence and internal control system as well as moderating variables of organizational commitment in the Villages in Babadan District, Ponorogo Regency.

Literature Review

Competence

Competence is an individual's ability that covers knowledge, skills, and attitudes that suit the Government Accounting Standards (Article 1 (10) of Law Number 13 of 2003).

Internal Control System

The internal control system is a set of policies and procedures to protect assets from misuse and fraud. It ensures that accounting information is accurate and that all regulations have complied (Hery, 2013, p.159).

Organizational Commitment

Organizational Commitment is when employees are interested in the goals and values of the organization (Mada et al., 2017). The commitment of the employees to the organization includes loyalty to the organization, involvement in work, and identification of the values and goals of the organization.

Village Government Accountability

Accountability is a form of responsibility for resource management and policy implementation entrusted to reporting entities in achieving the goals that have been set periodically (Government Regulation Number 71 of 2010).

Hypothesis Development

The Effect of Competence on Village Government Accountability

Heriningsih and Sudaryati (2019) state that competence is defined as the knowledge, abilities, and attitudes required to carry out activities according to procedure and provide quality services to the public or community. The results of a previous study (Babulu, 2020) reveal that competence affects village government accountability. Contrary to the results of research (Rizal and Hermanto, 2019) competence has no effect on village government accountability. The hypothesis is formulated as follows:

H₁ : Competence has a positive effect on Village Government Accountability

The Effect of the Internal Control System on Village Government Accountability

Widyatama et al. (2017) explained that the government's internal control system influences decision-making in the village government. Thus, it affects the accountability and transparency of village fund management. This notion is supported by previous studies (Martini, 2019; Prasetyo, 2018) that the internal control system influences village government accountability. A study (Pahlawan et al., 2020)

states contradictive results that internal control system has no effect on accountability. The hypotheses formulated is as follows:

H₂ : Internal Control System affects Village Government Accountability

The Effect of Organizational Commitment as a Moderating Variable on Village Government Accountability

Mualifu et al. (2019) revealed that organizational commitment is the most influential factor to accountability. A previous study (Dewi et al., 2017) states that organizational commitment has proven to be a moderator that strengthens government accountability. It is in contrast to the research results of Wardhana et al. (2015) that organizational commitment cannot moderate the effect of accountability. The hypothesis is:

H₃ : The moderation of organizational commitment affects Village Government Accountability

The Effect of Organizational Commitment in Moderating the Relationship between the Competence and Village Government Accountability

According to Rizal and Hermanto (2019), a strong organizational commitment results in a more professional and responsible performance of the employee. It makes the village officials with high organizational commitment account for their work and solve problems effectively and efficiently. It thereby eases the village government goals to be achieved. It also strengthens the village government's accountability. Referring to Wardhana et al. (2015), organizational commitment can moderate or strengthen the relationship between competence and accountability of government agencies. A different result is uttered by Stevanie (2019) that organizational commitment cannot moderate the relationship between competence and accountability. The hypothesis is as follows:

Ha₄ : Organizational commitment moderates the relationship between Competence and Village Government Accountability

The Effect of Organizational Commitment in Moderating the Relationship between the Internal Control System and Village Government Accountability

Organizational commitment comes out of an individual in completing tasks in an organization/government agency. While the internal control system is an external aspect that is created for every employee to accomplish organizational goals and objectives to be completed effectively, efficiently. It also aims to accomplish resource management accountability with trustworthy financial reporting for accountability. It is in line with Silalahi (2017) that organizational commitment moderates the relationship between the internal control system and the accountability of government agencies. In contrast to research conducted by Dewi et al. (2017), organizational commitment cannot moderate the relationship between the internal control system and accountability. The hypothesis is formulated as follows:

Ha₅ : Organizational Commitment moderates the relationship between the Internal Control System and Village Government Accountability

2. METHOD

This study used a quantitative approach with primary data derived from questionnaires distributed to respondents. The questionnaire was administered to the village government apparatus. This study used Village Government Accountability as the dependent variable (Y) with the independent variables of Competence (X1), Internal Control System (X2) with a Moderating variable (Z) of Organizational Commitment.

Table 1. Operational Definition of Variables and the Indicators

Variable	Definition	Indicator
Accountability (Y)	A control tool in accountability for government performance to increase public trust in government activities.	Legal accountability and honesty, process accountability, program accountability, policy accountability, and financial accountability (Ellwood, 1993 in Sari, 2019).
Competence (X ₁)	Abilities and skills of a person to achieve success (Widyatama et al., 2017)	Knowledge, Abilities or Skills, and Attitudes.
Internal Control System (X ₂)	A system that is used in the activities. A process of continuous actions carried out by the leaders and all employees to accomplish the organizational goal through effective and efficient activities for reliable financial reports, asset certainty, and regulatory compliance (Widyatama et al., 2017).	Control environment, risk assessment, information and communication, control activities, and monitoring (Wardana, 2016).
Organizational Commitment (Z)	Employees who show interest and seriousness in goals, values to realize organizational goals (Mada et al., 2017).	Affective, sustainable, and normative (Mada et al., 2017).

The data in this study were analyzed by the SPSS program with the testing stages of Descriptive Statistics, Data Quality Test, Classical Assumption Test, Multiple Linear Regression Analysis, and Moderated Regression Analysis (MRA). The hypothesis test in this study uses the T test (partial test), the F test (simultaneous test), and the R² test (coefficient of determination test).

3. RESULTS AND ANALYSIS

The sample of this study was 100 village government officials in 12 villages in Babadan District, Ponorogo Regency. All of them are included in the Village Financial Management Technical Implementer (PTPKD) who is responsible for village government accountability.

Table 2. Questionnaire Recapitulation

No	Description	Total	Percentage
1	'Questionnaire distributed	100	100 %
2	'Non-response Questionnaire	10	10 %
3	'Answered Incompletely	0	0 %
4	'Questionnaire that can be processed	90	90%

Source: Primary Data, processed in March 2021

Table 3. Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Deviation
Competence	90	25	45	37.83	3.992
Internal Control System	90	27	45	37.17	3.326
Village Government Accountability	90	32	50	41.83	3.984
Organizational Commitment	90	24	40	32.71	3.670
Valid N (listwise)	90				

Source: Data processed with SPSS version 26, April 2021

**Table 4. Normality Test Result
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		90
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	289253.86792394
Most Extreme Differences	Absolute	.050
	Positive	.050
	Negative	-.035
Test Statistic		.050
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Data processed with SPSS version 26, April 2021

The results of the normality test in Table 4 shows that the data is normally distributed because of the Asymp value. Sig. (2-tailed) below 0.05, which is 0.200. Hence, data can be further tested for the next test.

**Table 5. Heteroscedasticity Test Results
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	243371.942	19704.775		12.351	.000
Competence (X ₁)	-.063	.056	-.145	-1.136	.259
Internal Control System (X ₂)	-.047	.061	-.090	-.768	.444
Organizational Commitment (Z)	.034	.055	.071	.615	.540
Moderation1 (X ₁ Z)	-1.331	.000	-.105	-.985	.328
Moderation2 (X ₂ Z)	-3.085	.000	-.213	-1.950	.055

a. Dependent Variable: abs_res

Source: Data processed with SPSS version 26, April 2021

The results of the heteroscedasticity test in Table 5 show the value of sig. on each variable is more than 0.05. It shows that the regression model does not contain heteroscedasticity.

**Table 6. Multicollinearity Test Results
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1 (Constant)	197886.94	34562.004		5.726	.000		
5 Competence (X ₁)	.395	.098	.396	4.048	.000	.657	1.521

Internal Control System (X_2)	.317	.108	.265	2.945	.004	.777	1.287
Organizational Commitment (Z)	.196	.096	.181	2.048	.044	.806	1.241
Moderation1 (X_1Z)	1.156	.000	.004	.049	.961	.946	1.058
Moderation2 (X_2Z)	6.529	.000	.196	2.353	.021	.905	1.105

a. Dependent Variable: Village_Government_Accountability_Y

Source: Data processed with SPSS version 26, April 2021

Based on the results of the multicollinearity test in table 6, the VIF value for each independent variable is < 10 and the tolerance value is > 0.1 or 10%. Therefore, it can be concluded that there is no multicollinearity in the regression model.

Table 7. Multiple Linear Regression Analysis Test Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	T	
1 (Constant)	7.237	4.420		1.637	.105
TOTAL_X ₁	.353	.097	.353	3.622	.000
TOTAL_X ₂	.378	.107	.315	3.535	.001
TOTAL_Z	.221	.097	.203	2.271	.026

a. Dependent Variable: TOTAL_Y

Source: Data processed with SPSS version 26, April 2021

Table 7 depicts the output of the multiple linear regression analysis tests, which is seen from the coefficients table. The multiple linear regression equation is obtained as follows:

Table 8. Moderated Regression Analysis Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	T	
1 (Constant)	197886.945	34562.004		5.726	.000
Competence (X_1)	.395	.098	.396	4.048	.000
Internal Control System (X_2)	.317	.108	.265	2.945	.004
Organizational Commitment (Z)	.196	.096	.181	2.048	.044
Moderation1 (X_1Z)	1.156	.000	.004	.049	.961
Moderation2 (X_2Z)	6.529	.000	.196	2.353	.021

a. Dependent Variable: Village_Government_Accountability_Y

Source: Data processed with SPSS version 26, April 2021

Table 8 presents that the output of the moderated regression analysis is shown in the coefficients table.

Hypothesis Test

T test (Partial Test)

From Table 7, the t_{table} value is $(df) = n - k$, then $(df) = 90 - 4 = 86$. The t_{table} value is $(df) 86$ with a significance level of 0.05 (5%) for the two-way test is 1,988.

The T-test in Table 7 shows the value of each independent variable is below 0.05 and the value of $t_{count} > t_{table}$. Partially, competence and internal control system as independent variables and organizational commitment as a moderating variable have a significant effect on village government accountability.

T test (Moderating)

The T test used Moderated Regression Analysis in Table 8. The effect of organizational commitment in moderating the relationship between Competence and Village Government Accountability showed a value of t_{count} of $0.049 < T_{\text{table}} 1.989$, with a significant value of 0.961 , which is greater than 0.05 . Thus, it can be stated that organizational commitment is unable to moderate the relationship between competence and village government accountability. The output of the regression analysis of the effect of organizational commitment in moderating the relationship between the internal control system and village government accountability shows the t_{count} of $2.353 > t_{\text{table}} 1.989$, with a significant value of 0.021 or less than 0.05 . Hence, it can be stated that organizational commitment moderates the relationship between internal control systems and village government accountability.

Table 9. The F test ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6.679	5	1.336	15.068	.000 ^b
	Residual	7.447	84	8.865		
	Total	1.413	89			

a. Dependent Variable: Village_Government_Accountability_Y

b. Predictors: (Constant), (X₂Z), (X₁), (X₁Z), Organizational_Commitment(Z), Internal_Control_System(X₂)

Source: Data processed

Based on table 9, the results of the F test shown in the Anova results show that the value of $df_1 = K - 1 = 6 - 1 = 5$; $df_2 = N - K = 90 - 6 = 84$, with $\alpha = 0.05$. The F_{table} value of 2.32 was obtained. In this study, the $F_{\text{count}} (15.068) > F_{\text{table}} (2.32)$ with a significant level of $0.000 < 0.050$. Hence, it can be concluded that H_a is accepted and H_0 is rejected. To conclude, competence and internal control system have a simultaneous effect on village government accountability, with organizational commitment as a moderating variable.

Table 10. Coefficient of Determination Test Results (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.688 ^a	.473	.441	297738.18416

Predictors: (Constant), Moderation2_X2Z, Competence_X1, Moderation1_X1Z, Organizational_Commitment_Z, Internal_Control_System_X2

Source: Data processed with SPSS version 26, April 2021

The coefficient of determination in Table 10 shows the value of R Square (R²) is 0.473 or 47.3% . This shows that competence (X₁), internal control system (X₂), and organizational commitment (Z) affect village government accountability by 47.3% while the remaining 52.7% ($100\% - 47.3\%$) is influenced by other variables outside the variables selected in this study.

Discussion

The Effect of Competence on Village Government Accountability

The results of the t-test (partial) showed that the value of $t_{\text{count}} > t_{\text{table}}$ ($3.622 > 1.988$) with a significant value of $0.000 < 0.05$. This study proves that H_{01} is rejected and H_{a1} is accepted. It means that competence partially has a significant effect on village government accountability. The result is supported by respondents' answers to the questionnaire given. Many respondents selected 'agree' and 'strongly agree' show that competence has a major effect on the village government accountability. The low competence of the village government apparatus and the ineffectiveness of monitoring and evaluation activities have resulted in discrepancies in village financial management. As a result, village fund management does not reflect accountability.

To sum up, the competence of the village apparatus has an impact on the accountability of the village government. Human Resource is the main asset of an organization to plan and implement the organizational activity. The results of this study are in line with the previous study (Babulu, 2020) that competence affects village government accountability. However, it is in contrast to the results of research conducted by Sweetenia et al. (2019) that competence has no effect on village government accountability.

The Effect of the Internal Control System on Village Government Accountability

The results of the t-test (partial) showed that the value of $t_{\text{count}} > t_{\text{table}}$ ($3.535 > 1.988$) with a significant value of $0.001 < 0.05$. Thus, H_{02} is rejected and H_{a2} is accepted. Internal control system partially has a significant effect on village government accountability. The results of the study are supported by respondents' answers showing that there is a positive relationship between the internal control system and village government accountability. This indicates that the internal control system carried out by the village government will have an impact on the accountability of the village government. The government internal control system affects internal decision-making as well as accountability and transparency of village fund management. A village government can create accountability if the internal control system has been implemented properly. The internal control system is used to make the public believe that the activities within an organization are effective and efficient, reports reliable financial management, ensures asset security, and encourages regulatory compliance.

Hence, it can be concluded that the internal control system is closely related to village government accountability. This means that the internal control system is integrated into the actions and activities carried out by the village apparatus to create good accountability in managing village funds. The results of this study are in line with research conducted by Prasetyo (2018) that internal control system affects village government accountability. The same research was also conducted by Martini (2019) proving consistent results that the internal control system affected accountability in villages in Sembawa District.

The Effect of Organizational Commitment in Moderating the Relationship between Competence and Village Government Accountability

The results of the t-test (partial) showed that the value of $t_{count} > t_{table}$ ($2.271 > 1.988$) with a significant value of $0.026 < 0.05$. H_{a3} is accepted and H_{03} is rejected. It means that organizational commitment (Z) partially has a significant effect on village government accountability. The acceptance of the third hypothesis in this study suggests that the organizational commitment possessed by village government officials will have an impact on the accountability of the village government. An organization with great organizational commitment will deliver good results to meet organizational goals. Organizational commitment plays an important role in the relationship between employees and the organization. Employees that demonstrate a strong dedication are more likely to want to provide extra energy and responsibility to the success and well-being of the company where they work.

The results of this study are in line with research conducted by Dewi et al. (2017) stating that organizational commitment can be a moderating variable that can strengthen government accountability. The organizational commitment variable (Z) is a quasi-moderation. This indicates that the organizational commitment has a direct effect on village government accountability and interacts with the independent variable. This means that government officials who have a strong organizational commitment are inclined to show a high level of participation in the organization to achieve the best performance and accountable financial management. This creates high accountability within the village government. In contrast to the results of research by Wardhana et al. (2015) that shows that organizational commitment cannot be a moderating variable with a direct effect on accountability.

The Effect of Organizational Commitment in Moderating the Relationship between Competence and Village Government Accountability

The results of the multiple linear regression show the regression coefficient of the competence and organizational commitment (β_4) is 1.156 with a significant value of $0.961 > 0.05$. The value of t_{count} (0.049) is less than the t_{table} (1.989). Hence, it can be concluded that H_{04} is accepted and H_{a4} is rejected. It can be concluded that the regression analysis test shows organizational commitment cannot moderate the relationship between competence and village government accountability. Conceptually, if an individual is highly committed to organizational goals, he will use his competence to produce quality performance and accountability. The contradiction between theory and research results can be explained by looking at the respondents' answers to each indicator of organizational commitment. Surprisingly, the attachment of the village apparatus to the organization has the lowest average score. The feeling of the organization as a place to build a career and employee loyalty has a lower score than the employee' identification and belief in the organization.

The low attachment of the village apparatus to the organization may be due to employees being pressured by superiors who want to make sure that all they do is in line with the values that exist at the company where they work. In other words, there are organizational bureaucratic control mechanisms

that are not in line with the norm, ethics, and autonomy of the employee as a professional (Ihksan, 2011). According to Siwambudi et al. (2017), the interaction between organizational commitment and competence does not affect accountability, possibly due to lack of rewards for well-performed employees, inadequate facilities, promotions not following the regulation, the income and benefits received do not commensurate with the workload, and the work environment is not suitable to assisting people in their task, resulting in individuals' abilities not being fully utilized.

All in all, competence and organizational commitment are internal factors in the individual in running the organization to improve the competence comprising of knowledge, skills, and attitudes. It is influenced by various elements and is not sufficiently influenced by organizational commitment only, such as educational background, training, motivation, and experience. The results of this study are in line with the results of research (Stevanie, 2019) showing that organizational commitment is cannot moderate the relationship between competence and accountability. However, it is different from the research by Wardhana et al. (2015) that organizational commitment can moderate or strengthen the relationship between competence and village government accountability.

The Effect of Organizational Commitment in Moderating the Relationship of Internal Control System and Village Government Accountability

The results of the multiple linear regression show a significant value of $0.021 < 0.05$, and the regression coefficient value (β_5) of $6.259 > 0.378$ (results before being moderated). The $t_{count} > t_{table}$ ($2.353 > 1.989$) suggests that H_{05} is rejected and H_{a5} is accepted. This means that organizational commitment significantly moderates and strengthens the relationship between the internal control system and village government accountability. From the respondent's assessment of each indicator of the variable of organizational commitment, the employee's feelings as part of the organization, and the employees' efforts to show a positive attitude in the organization where they work have the highest scores. This means that high organizational commitment will support the internal control system making the goals and objectives of the village government can be realized. Thus, the fund management can be relied upon to strengthen the village government accountability.

Hence, it can be concluded that organizational commitment plays an important role in determining the success of policy implementation. An optimal internal control system and the integration of financial management and reporting systems without a strong organizational commitment to accountability will not yield a good result. Organizational commitment is an internal factor within individuals in running the organization, while the internal control system is an external factor designed to achieve organizational programs and goals effectively and efficiently. It aims to make resource management can be accounted for. It also creates reliable financial reporting to form accountability. The results of this study are relevant to a previous study conducted by Silalahi (2017) that organizational commitment moderates the relationship between the internal control system and the village government accountability. The result of this study is in contrast to the previous study

(Dewi et al., 2017) that organizational commitment cannot moderate the relationship between the internal control system and accountability.

4. CONCLUSION

Competence partially has a significant effect on village government accountability in all villages in the Babadan District, Ponorogo Regency. The lower the competence of the apparatus, the lower the level of accountability and vice versa. Competence plays an important role in completing village government programs that are effective, efficient, and accountable for financial reporting.

The Internal Control System partially has a significant effect on the village government accountability in the Babadan District, Ponorogo Regency. This shows that an internal control system will have an impact on the level of accountability of the village government. The government's internal control system can affect the village government's internal decision-making and can have an impact on the accountability and transparency of village financial management.

Organizational commitment as a moderating variable partially has a significant effect on village government accountability in the Babadan District, Ponorogo Regency. Government officials with a strong organizational commitment have a greater probability of showing high participation in the organization to achieve the best performance and accountable financial management. The organizational commitment (Z) in this study is a quasi-moderation that means that the organizational commitment has a direct effect on village government accountability (independent variable) and interacts with the independent variable (moderation variable).

Organizational commitment cannot moderate the relationship between competence and village government accountability in the Babadan District, Ponorogo Regency. The Human resources' competencies have not improved as a result of organizational commitment, particularly in terms of building village government accountability.

Organizational commitment significantly moderates the relationship between an internal control system and village government accountability in the Babadan District, Ponorogo Regency. It strengthens the relationship between the internal control system and village government accountability. This means that an optimal internal control system, as well as the integration of financial management and reporting systems, will not be optimum without a strong organizational commitment to accountability.

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