

Determinants of Village Financial Management and Its Implication toward Accountability: Study on Village Governance in West Lombok Regency

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Abstract-This paper aims to examine and obtain empirical evidence of the effect of Village Apparatus capacity, Organizational Commitment, Implementation of Village Financial Systems (siskeudes) toward the Village Financial Management and Its Implications toward Accountability. This research is an explanatory research using SmartPLS 3.0 applications; the results of this test indicated that the Village Administrative Capacity influenced negatively toward rural financial management, organizational commitment influenced positively toward the financial management of village. While different results showed that the application of the financial system of village (siskeudes) did not influence toward the financial management of village. Furthermore, the financial management of village also did not influence toward accountability. These test results next will be retested in further research with a larger sample and Determinants of wider management of rural finance and its implications toward accountability.

Index Term-financial management, governance, village, West Lombok regency

1. INTRODUCTION

Enactment - Law Number 6 year 2014 required village to be more independent in managing government and a variety of available resources including financial management and wealth of village in order to improve the quality of life and well-being of rural communities. Then this was followed up with government Regulation No. 60 year 2014 on Village Fund, village funds are defined as funds from Indonesia Budget for village to improve village self-sufficiency through programs and activities related to rural development and community empowerment. According to the provisions of Article 72 paragraph (1) letter d - Law number 6 year 2014 toward village, which stated that one of the village allocation funds that was a part of the balance of funds was received by the district/city. Furthermore, the same article paragraph (4) stated that the allocation of village funds at least 10% of the balance funds was received by the district/city in the budget after deducting allocation funds received specially.

In law Number 6 year 2014 on the village stated that the structure of rural income consisted of revenue villages of the district government assistance, aid from the central government and provincial governments, donations from third parties,

and the village loan. The allocation of funds toward village was so large, the number of reporting varied as well as their point - a tipping point in the management of village finances would require a great responsibility also by government officials of the village therefore the government issued Minister Regulation number 113 year 2014 which set management village finances for the realization of accountability. Financial accountability was accountability about financial integrity, disclosure and compliance with laws. Goal of accountability was the financial statements and laws that applied including the reception, storage and expenditure of money by government agencies (LAN and BPK, 2000).

The Chief (2016) explained that the general implementation of good governance and accountability in financial management was realized by the village and the Budget realization Report and Budget Progress Report of village. Research conducted by Fitriyah (2013) found that the quality of financial influenced positively significantly toward financial accountability. Research conducted by Barsap (2017) found that the quality of financial reporting villages influenced positively and significantly toward the good Governance.

This is different with the previous research test that was conducted to test and provide empirical evidence of factors that influenced the management of village finances and the implications for accountability. Some previous research has examined several factors, these are Sugeng (2014) stated that this partially showed that the apparatus competence and understanding of the financial accounting system of local governments did not affect the financial management, while research conducted by Aristia (2015) that resulted the conclusion that the ability of village officials in terms of human resource capacity that knowledge will determine the a good or not management performance of village. This is in line with the opinions of Asrori (2014).

In addition, the capacity of village officials has not been sufficient, successful financial management of villages was affected by several factors, both related to the employees themselves and those related to the environment of the organization. Employees with a high commitment can be expected to show optimum performance. Studies conducted by Sugandi (2014) that stated that organizational commitment affected the reliability of financial reporting of local governments, while Barsap (2017) stated that the organization's commitment in this study influenced significantly positively toward the quality of the financial reporting of village. Researchers want to reexamine the influence of organizational commitment toward financial management at the village level.

Another factor affecting the financial management of village was the implementation of rural financial system (siskeudes), to promote transparency and accountability in financial management of village, there has been a Rural Financial System (Siskeudes). Research conducted by Andini et al. (2015) demonstrated empirically the effect of applying the area of financial accounting system toward quality of the financial reporting area. These results were consistent with research conducted by Permadi (2013) and Sumayani (2015).

The results of the evaluation of the use of village funds/allocation of village funds in the first semester year 2016 were still experiencing problems. These problems were the use of village funds/allocation of village funds were outside of the priority areas, the expenditure of funds rural/village fund allocation was not supported by sufficient evidence, collection and remittance of the tax did not correspond, the funds were not saved in RKD, and

expenditure outside APBD of village (Ministry of Finance of Indonesian Republic, 2016). Thus the authors suspected that the problem of financial management in village of West Lombok district caused by several factors as the capacity of village officials are not adequate, the lack of commitment of the village government organizations, and the lack of understanding of village officials in implementing the rural financial system (siskeudes).

Based on the description of the problems in the financial management of the village and examining of previous research, this test will test and provide the empirical evidence: (1) whether the capacity of village officials, organizational commitment, the implementation of rural financial system (siskeudes) influences positively toward the financial management of village; (2) whether the financial management of villages influences positively toward accountability. This test was analyzed with the theoretical approach of policy implementation. The results of this test will be used as the basis for retesting in thesis research with the larger samples and the addition of other variables that affect the management of village finances.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theoretical Theory

Grand Theory underlying test pilots were the Theory of Policy Implementation. In the context of rural finance, central and local government agencies have the duties and functions of each according to its level. The village has the authority to regulate and manage the affairs of its own government according to regulation and law. According to Edwards (1980) in Rush (2013), the implementation was as a stage in the process of wisdom that was between the wisdom arrangement and the results or consequences - consequences resulted that policy (output, outcome), organization, appointment, dismissal of employees, negotiations and others.

In this test, the writer will give the empirical evidence of the influence of financial management of villages by using Theory of Policy Implementation, if this is viewed from the variable capacity of village officials, with analyzing the role of village officials in the implementation of the activity/activities referred to the guidelines that have been set up so that the activities undertaken it can give a result/impact for the community. The meaning of the core of

implementation was in the implementation of the activity/activities referring to the guidelines that have been prepared. In addition, this theory was used by the author to test organizational commitment variable and implementation of rural financial system (siskeudes).

Based on the study of theory and previous research study, the research model built by the authors that can be seen in Figure 1 below:

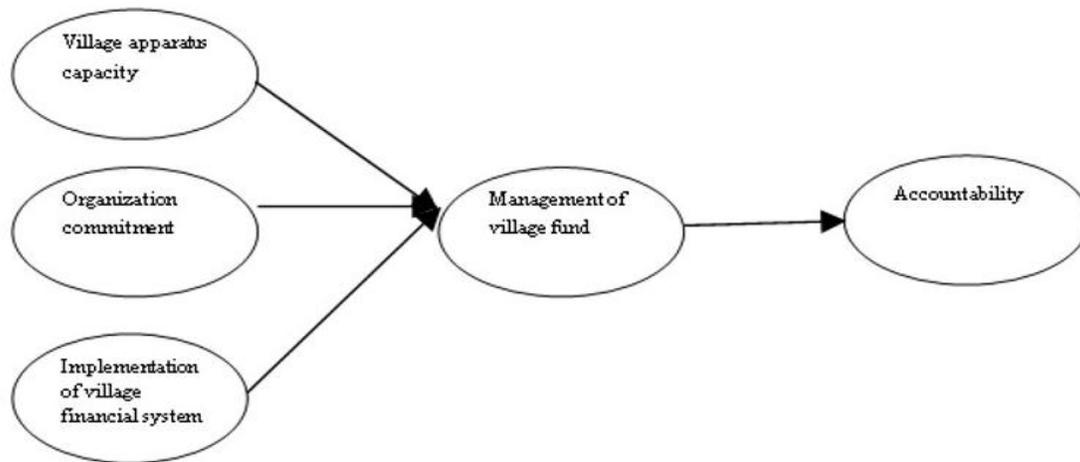


Figure 1. Research Model

Formulation of Research Hypothesis

Village financial management can be defined as the implementation of the activity/activities referred to the guidelines that have been set up so that the activity/activities undertaken may provide result/impact for the community. Quoted from Sartika (2017), to achieve the goals and strategic objectives were needed the individual or competent, reliable and visionary of human resources. Human resource competencies should be in line with the vision and mission of the organization (Sudamanto, 2014).

Abidin (2015) in his research also stated that besides the competence, number/existence of apparatus (village secretary) was still not being fully fulfilled. Munti et al. (2017) stated that the capacity of village officials influenced positively influence toward performance of the financial management of village. This was in line with the theory of policy implementation according to Edwards III (1980) in Rush (2013) who stated that there were four variables that affected the success or failure in the implementation of the policy, one of the variables

that affected the success or failure in the implementation of the policy was resource.

Based on the theory of Policy Implementation and the results of previous studies, it can be concluded that the capacity of village officials was an important component in the management of village finances. Increasing the capacity of village officials will support the management of village finances. The hypothesis was:

H1: Village apparatus capacity influences positively toward the village's financial management

Disposition in Policy implementation theory was interpreted as a desire or an agreement among the executive to implement the policy. If the implementation of the policy is carried out effectively, the executor must not only know what they will do, but must have the ability and desire to implement it (Goerge.C.Edward III).

Research conducted Ratifah and Ridwan (2012) showed that organizational commitment SIKD strengthened the effect toward quality of the financial statements. Research conducted by Sugandi (2014) showed that organizational commitment influenced the reliability of financial reporting. Employees who have a strong commitment towards the organization will try to improve its performance by maximizing ability. Conversely a low employee commitment tended to result in performance degradation. Based on the description and theoretical study of previous research that the second hypothesis was:

H2: Organizational Commitment influences positively toward the financial management of villages

According to Edwards (1980) in Rush (2013), the implementation was as a stage in the process of wisdom that was between the different stages of the wisdom and the results or consequences - consequences of the policy (output, outcome). According to La Midjan and Azhar Susanto (2001) stated that: "The accounting information system was a system of refineries accounting data that was the coordination of human, tools and methods that interacted harmoniously in a container organization structured to generate information about financial accounting and management accounting information structured well".

Research supporting the influence of information technology toward the reliability of the financial statements was Winidyaningrum (2009) showed that the technology influenced significantly positively toward the quality of financial statements. Sumayani (2015) stated that the Management Information System of Regional effect on improving the quality of financial statements of the area, while Barsap (2017) stated that information technology in this study influenced positively but not significant, it was caused because of the lack of village officials who understood and capable in financial reporting with computer technology, especially after the entry into force siskeudes application system. This study showed that the management of village finances should be supported by the provision of information technology infrastructure (financial system village/ siskeudes) sufficient to permit the management of village finances that run smoothly as expected, based on the description above, the hypotheses was:

H3: Management of village Finance (Siskeudes) influences positively toward village financial management

Goal setting theory of Locke (1967) was used for the purpose - the purpose of the specific goal tended to result in higher performance. This theory was used to explain actions of someone in realizing the objectives hoped in this case to materialize the accountability of the financial management of village.

Handayani's Study (2012), that was conducted qualitatively suggested that the poor quality of financial management showed poor financial

accountability and still not applying the principles of good governance, while Barsap (2017) found that the quality of financial reporting villages influenced positively and significantly toward the good Governance. This means that the quality of financial reporting of the village will increase the accountability of the financial reporting of the village, where the village's financial reporting and financial accountability villages have been implemented suitably with the applicable accounting rules.

Based on the description above, the fourth hypothesis was:

H4: Financial Management Rural influenced positively toward accountability

3. RESEARCH METHODS

Population and Sample

The pilot of this test used the object of research in village administration of West Lombok district for the realization of the Village Fund and the Village Fund Allocation was lowest among districts - districts in the Island Lombok. The population of this research was the parties directly involved in the financial management of the village involving village officials that were the village secretary, and financial part.

Technique of taking samples in this test was determined through technique of purposive sampling with involving financial managers who were directly involved, namely 1 (one) Secretary of village and 1 (a) financial part in 16 left behind villages by reason of financial management in rural villages that were still many shortcomings and problems experienced.

Data Collection Methods

Data were collected by questionnaire survey that was based on the development of previous research that was closely related to the variable in this test. Questionnaires are a set of questions that were arranged in a systematic and standardized so that the same question can be posed to each respondent. Questionnaires were an effective tool for data collection that can be obtained for the purposes of a thorough analysis of the characteristics of the population studied (Suprianto, 2000). In this test pilot, questionnaire was submitted directly to the financial manager of village to be a sample of this research.

Methods of Data Analysis

Data gotten from the questionnaires were processed using the help of Smart PLS 3.0. PLS analysis using SmartPLS was chosen because it was considered able to help the author to get the value of the latent variables for the purpose of prediction. Chin and Newsted 1999 in Ghazali and Latan explained that the formal model in PLS defined explicitly latent variables with the inner aggregates from observed variables or its indicators, Weight estimates for the latent variables created component score obtained based on how the inner and outer specified models. The result was the residual variance of endogenous variables minimized.

indicator construct. In Hair et al. (2013) mentioned that the value of Loading Factor must be greater than 0.7 for minimum latent variables that could explain the variance of each indicator that was 50%. The Loading Factor in this test was shown in Figure 2.

Based on the Loading Factor above, it appeared that there was the indicator value that was less than 0.70. It was caused because empirical research of village was still very low so that the questionnaire used in this research was still newly developed. In Hair et al mentioned that loading was between 0,40 to 0.70 that should still be considered to be retained. Therefore the Competence indicator of apparatus, Organizational Commitment, Implementation of Siskeudes, Rural Financial Management, and Accountability has fulfilled Convergent Validity for all Loading Factors that was upper than 0.50.

4. RESULTS

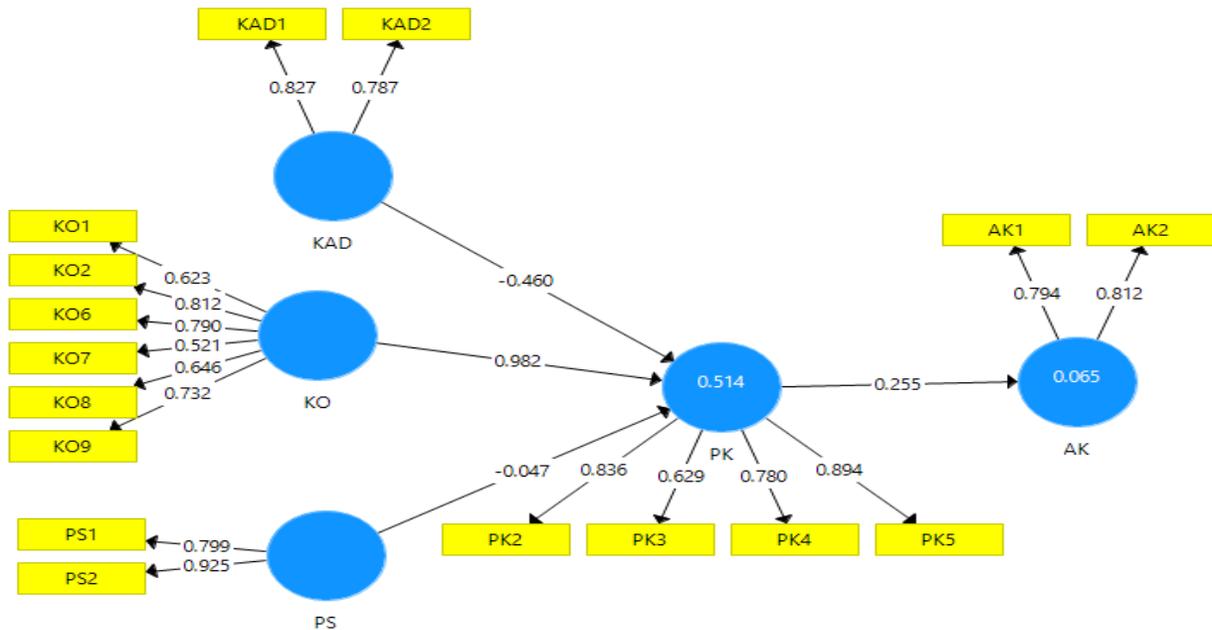


Figure 2. Loading Factor

Model Outer Test (Measurement Model Evaluation)

Evaluation of outer measurement model was used to assess construct validity and reliability. In Widodo & Latan mentioned that validity testing included Convergent and discriminant validity. Convergent validity was the extent to which the size was positively related to steps - alternative measures of the same construct. To measure the convergent validity was to see the Loading Factor for each

From the test discriminant validity, this can be seen in cross loading by comparing the correlation construct of a correlation indicator with other indicators. This is shown in Table 1.

Table 1. Cross Loading

	AK	KAD	KO	PS	PK
AK1	0.794	0.201	0.145	0.079	0.200
AK2	0.812	0.209	0.233	0.011	0.209
KAD1	0.145	0.827	0.625	0.487	0.182
KAD2	0.273	0.787	0.520	0.296	0.166
KO1	0.296	0.544	0.623	0.186	0.352
KO2	0.205	0.418	0.812	0.208	0.583
KO6	0.421	0.666	0.790		0.162
KO7	0.521	0.511			-0.141
	0.471				
	0.210				
KO8	0.181	0.400	0.646	-0.011	0.254
KO9	0.421	0.477	0.732	0.470	0.295
PK2	0.150	0.052	0.505	0.065	0.836
PK3	0.185	0.064	0.252	0.154	0.629
PK4	-0.052	0.026	0.322	0.190	0.780
PK5	0.275	0.415	0.751	0.296	0.894
PS1	0.081	0.382	0.486	0.799	0.107
PS2	0.027	0.460	0.333	0.925	0.170

Source: Output PLS; 2017

From this table, this was showed that the value of cross loading AK was greater than the value of other cross loadings. Likewise with value of cross loading of KAD, KO, PK, and PS has a value of cross loading that was greater than the value of the other cross loadings, it means that all variables have met discriminant validity.

While testing the reliability aimed to prove the accuracy, consistency and accuracy of instruments to measure the construct. To measure reality can be done with Composite Reliability with value that must be bigger than 0.7 for confirmatory studies. Results of the reliability can be seen in Table 2 below.

Table 2. Results of Test Validity and Reliability

Variable	Composite Reliability	Specification
KAD	0.789	Meet the Composite Reliability
KO	0.846	Meet the Composite Reliability
PS	0.854	Meet the Composite Reliability
PK	0.868	Meet the Composite Reliability
AK	0.784	Meet the Composite Reliability

Source: Output PLS; 2017

From this table, it can be explained that the variable capacity of village officials, organizational commitment, siskeudes implementation, financial management of village and accountability has met the reliability that was bigger than 0.70 for each variable. (Ghozali & Latan, 77).

Model Inner Test (Evaluation of Structural Model)

Testing of the structural model with PLS was seen from the value of R-Square for any endogenous latent variables as the predictive power of the structural model. R-square value in this study can be seen from Table 3 below:

Table 3. Value of R-Square (2)

Variables	2
PK	0.065
AK	0.514

Source: Output of PLS, 2017

Based on the data above, that R² for SR 0.065 showed a weak model (Hair et al. 2011, 186), means that the variable capacity of Village Apparatus (KAD), Organizational Commitment (KO) and Application Siskeudes (PS) were able to explain the variance of Rural Financial Management (PK) that was 6.5%, while 93.5% was explained by other variables.

While R² for AK of 0.514 as well as in the category of moderate models, this means that the variable Rural Financial Management (PK) capable of explaining the variance Accountability (AK) of 51.4% while the remaining 48.6% is explained by other variables outside of this test.

Hypothesis Testing

Hypothesis testing results can be seen in Table 4 below where the results obtained from testing bootstrapping with the help of software SmartPLS3.0 to see the position of hypothesis.

Table 4. Path Coefficient

	Original Sample (O)	Samples Mean	Standard Deviation	T Statistics	P Values	Description
KAD	-0.460	-0.276	0.253	1.819	0.035	Received
»PK						
KO»	0.982	0.922	0.170	5.762	0.0000	Received
PK						
PS»PK	-0.047	-0.098	0.209	0.225	0.411	rejected
PK	0.255	0.307	0.209	1.217	0.112	rejected
»AK						

Source: PLS Output, 2017

First hypothesis testing results showed that the capacity of village officials influenced positively toward the financial management of the village. It can be seen from Table 4 where the value of T Statistic of human capacity of village apparatus was

1,819 where this was more than the T Table that was 1.64 so that it can be concluded that hypothesis was accepted. P value was 0.035 that less than the Value of alpha was 5% which means significant.

The second hypothesis of testing results indicated that organizational commitment influenced positively toward the financial management of village. Where the value of T Statistic of organizational commitment was 5.762 that was more than T Table with 1.64 so that it can be concluded that the second hypothesis was accepted. P value was 0.000 that was less than 5%, which means significant.

The third hypothesis of testing results showed that the application of siskeudes did not influence toward the financial management of the village, where the value of T Statistics of siskeudes application was 0,225 that was less than T Table with 1.64 so that we can conclude that the third hypothesis was rejected. P value was 0.411 that alpha was less than 5%, which means insignificant.

The fourth hypothesis of testing results showed that the financial management of the village did not influence toward accountability, where the value of T Statistic of village financial management was 1,217 that was less than the value of T Table with 1.64 so that we can conclude the fourth hypothesis was rejected. P value was 0.112 that was bigger than alpha with 5%, which means insignificant.

5. DISCUSSION

The influence of Administrative Capacity of village toward Financial Management of village

Based on the test results, this can provide empirical evidence that the capacity of village officials influenced the management of village finances; the results of this research supported the studies that have been conducted by Sartika et al. (2016), which proved that the competence of personnel influenced positively and significantly toward the management of village funds. Munti et al. (2017) showed that the competence of village officials influenced positively toward the performance of village management.

In theory of policy implementation (Edwards III, 1980), the resource is one of the things that must be considered for the successful implementation of a policy including resources in the financial

management capacity of village that is the village officials.

Statistical analysis proved that the capacity of village officials influenced negatively toward the financial management of village. it was intended that the village officials should have knowledge of their duties and functions in the financial management of village, has a particular skill of book keeping/accounting, it needed the ability to be able to work with full responsibility and culture are applied in the village administration. With the success of the financial management of village, this means that the activities have been designed by the village government in RAPBD that have fulfilled the target supported by qualified village official capacity.

The Influence of Organizational Commitment toward Rural Financial Management

Organizational Commitment analysis results influenced positively toward the financial management of village. Employees with a high commitment can be expected to show optimum performance.

The village administration in the perspective of theory of policy implementation was able to carry out the mandate of the principal suitably with the rules or policies applicable in the law-law number 6 year 2014. Village financial management can be defined as the implementation of the activity/activities referred to the guidelines that have been set up so that the activity/the activities undertaken can give impact for community. The meaning of implementation was in the implementation of the activity/activities referred to the guidelines prepared.

Influence of Siskeudes Implementation toward the Financial Management of Rural

Statistical tests did not prove that the application of siskeudes influenced positively toward the financial management of village. This was not in line with the research of Barsap (2017), the information technology in this research influenced positively not significantly effect. It was caused by the lack of village officials who understood and capable of making financial reports with computer technology, especially after the entry of force of siskeudes application system. Statistical test in this research was not able to give empirical evidence that the siskeudes application influenced positively toward the financial management of village.

From phenomena happened that siskeudes implementation in village administration was not done maximally. Siskeudes Implementation was the process of recording, administratio and accountability using information technology developed to assist village government in financial management. In this research, the application of siskeudes meant that the village government was consistent in applying siskeudes that can assist in the implementation of the financial management of village in village administration.

The influence of Rural Financial Management toward Accountability

Statistical analysis results can be seen that the financial management of village had no effect toward accountability. In the context of Goal Setting Theory, village government as a principal in carrying out the mandate to manage financial village was to create accountability, goals or targets to be achieved by officials. This theory can be explained that the involvement of managers in the budgeting process influenced the expectations for the outcome. t the greater demands on the implementation of public accountability implications created the management of the public sector to provide the information for public (Mardiasmo, 2009, 159). Results of financial management were submitted to the village principal (community) through the Village Consultative Agency (BPD) in the form of financial responsibility report. This indicated that the village government of accountability delivered to social financial results, which will certainly cause at the increasing of public trust in government but in this research, it did not influence the village's financial management toward accountability. This was different from Fitriyah's research (2013) that found the quality of financial statements positively significant toward financial accountability.

6. CONCLUSION

Based on the analysis of data, this can be seen that the capacity of village officials influenced negatively toward the financial management of village. The higher the capacity of village officials was, the village administration financial management did not have increased, where in the financial management of village are still found mismanagement that did not comply with the policies or rules under Regulation number 113 year 2014 that needed to be improved in understanding the regulation of village financial management, have the

particular skills in bookkeeping/accounting, it needed the ability to implement the financial management of the village.

Organizational commitment influenced positively toward the financial management of the village. This shows that organizational commitment at government level was a good village. This illustrates that the organizational commitment toward the village administration village especially in financial management has been going well, and if there needs to be an increase, so that the resulting financial management better.

Implementation of rural financial system of the analytical results did not have a positive influence on the financial management of the village. This means that the financial management of the village was in the form of recording, implementation, administration, reporting and accountability has not been fully implemented because of the lack of village officials who understood and able to operate the system of village finances, account codes in use of the code in the existing accounts in the financial system village so that village officials are confuse to use the financial system applications (siskeudes) in addition to the computers and internet networks are inadequate at the village level has also become the cause of a lack of effective use of the financial system of the village (siskeudes) in villages in West Lombok regency.

The results of this test are expected to be a reference to the author in the research thesis with adding a variable and a larger sample and the higher level of data analysis (in Ghozali & Latan) in order to obtain better results and can dig deeper the other factors that affect the management village finances. Even though the implications of this test can be input for the local government of West Lombok government particularly and Indonesia generally to be able to improve the quality of financial management of the rural village officials from a capacity enhancement factor, organizational commitment and further to improve the implementation of rural financial system (siskeudes).

The limitations of this test will give directions for further research in the thesis, to be able to assess the implications of the financial management of village mediation on accountability.

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