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The Influence of Competence and Leadership on The Accountability of Village Financial Management in South Sulawesi Province

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ABSTRACT-This study aims to test and analyze the competence and accountability leadership of village financial management in South Sulawesi Province. This study uses a quantitative approach. This research was conducted at the village office in South Sulawesi Province. The object under study is the village apparatus. The data were obtained using a survey method. The instrument used was a questionnaire. The sample is 367 respondents. Sampling was done by using a convenience sampling technique. Data were analyzed using structural equation modeling (SEM) processed with SmartPLS software. The results showed that there were a positive effect and accountability of village financial management. Leadership has a positive effect on the accountability of village financial management.

KEYWORDS- competence; leadership; and accountability.

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I. INTRODUCTION

The ratification of Law Number 6 of 2014 concerning Villages on January 15, 2014 is proof that the existence of villages is getting stronger and has a clear position, as well as giving authority to the village government in the development and empowerment of village communities including village financial management. Government Regulation Number 60 of 2014 which regulates the provision of village funds of 10% originating from the State Budget (APBN). The allocation of village funds in 2019 was Rp. 70 trillion and increased to Rp. 72 trillion in 2020. The increase in the village fund budget resulted in village funds allocated to South Sulawesi Province also experiencing an increase to Rp. 2.35 trillion. The funds will be distributed to 21 districts with a total of 2,255 villages spread across South Sulawesi Province.

The increase in the allocation of village funds to be managed is an opportunity and a challenge for the village government. The increase in managed village funds can improve infrastructure development in the village. In addition, the village government must also increase its public accountability for all village financial activities with a village financial management system that is in accordance with the provisions for the progress of the village. Based on the principles of village financial management as stipulated in article 5 paragraph (2) Permendagri Number 20 of 2018 concerning Village Financial Management, namely village finances are managed based on the principles of transparency, accountability, participation and carried out in an orderly and disciplined budget. One of the principles that must be applied by the government in managing village finances is accountability (Mardiasmo, 2009). Accountability is an important indicator of a government's ability to gain public trust and is a measure of the strength or weakness of public participation (Kholmi, 2016).

The South Sulawesi Anti Corruption Committee (ACC) said there were 27 cases in the village fund sector as of December 31, 2019. The 27 cases caused the state to suffer losses of more than IDR 8.2 billion. This case involved 16 village heads who were accused of corruption and nine village officials who also misused village funds. The large number of cases of misuse of village funds indicates that there are deviations in the management of village funds from the accountability dimension.

Accountability for the management of village funds itself can be realized by village officials who have adequate competence, encouragement and motivation from leaders as reflected in the leadership of the village head, and active community participation as a form of control mechanism from the principal (Dewi & Gayatri, 2019). Attribution theory explains the process of how a person interprets the reasons or causes of other people's behavior which are influenced by internal and external factors (Robbins & Judge, 2008). Accountable village

financial management can be realized by the existence of internal factors such as the competencies possessed by the village government. The competence of the village government regarding the management of village funds is still relatively minimal so that it has not been able to manage the funds entrusted to it based on applicable regulations (Widyatama et al, 2017). The low competency of village apparatus resources becomes an obstacle in the process of managing village fund allocation (Thomas, 2013)

Village development can be successful due to several factors, including: the capacity of village officials, community participation, village information systems, and the leadership of the village head (Nurjaman, 2015). The success or failure of an organization is determined by several factors, one of which is the leadership that runs the organization (Fathoni et al, 2015). Another factor that affects the accountability of village fund management is leadership. Leadership is the process of influencing others to understand and agree on what needs to be done and how to do it, and the process of facilitating collective individual efforts to achieve common goals (Yukl, 2016).

The path-goal theory embraces the view of the leader as a servant, the leader helps his followers achieve goals and prepare the need for direction and support. Gomez-Mejia et al. (2005) said that path goal theory focuses on how leaders influence subordinates' perceptions of work goals leading to the achievement of these goals. Leaders in influencing the performance of subordinates both positively and negatively depending on how the direction and process of giving them to subordinates (Putra, 2013).

The village head is a leader in the village government. The village head plays an important role in organizing and leading the community to move together to achieve goals for the common welfare. Achievement by developing knowledge, attitudes, skills, behavior, abilities, awareness and utilizing resources through the establishment of policies and programs according to community needs. The village head as a leader in the village must be able to carry out leadership in accordance with the regulations.

Based on the previous description, there are several differences in the findings of previous studies. Competence is an internal factor that can increase accountability. Budiana et al (2019) found that the competence of village officials increased the accountability of village fund management. The high competence of village foundations has implications for accountability. These results are in line with Puspa & Prasetyo (2020), Atiningsih & Ningtyas (2019), Dewi & Gayatri (2019), Mariska et al (2018), Mahayani (2017), and Sugiarti & Yudianto (2017). However, these results contradict Widyatama et al (2017) who found that competence did not affect the accountability of financial management for village fund allocation (ADD).

Leadership is the way the village head directs his subordinates to achieve the target. Dewi & Gayatri's research (2019) found that the leadership of the village head has a positive effect on the accountability of village fund management. This finding is in line with the findings of Wahyuni (2015). However, these findings differ from Mahayani's (2017) finding that leadership has no effect on the accountability of village fund management in the context of the THK culture (Tri Hita Karana) or in other words there is no leadership influence on the accountability of village fund management.

Previous research gaps attracted researchers to further investigate these variables and carry out mapping related to the factors that affect the accountability of village financial management. Therefore, this study discusses "The Effect of Competence and Leadership on Accountability of Village Financial Management in South Sulawesi".

Based on the background description above, the problem formulations in this study are as follows.

1. Does the competence of financial managers affect the accountability of village financial management?
2. Does the leadership of the village head affect the accountability of village financial management?

II. LITERATURE REVIEW

A. Attribution Theory

Attribution theory introduced by Fritz Heider in 1958 is a theory that explains how a person behaves. Attribution theory explains the process of how a person interprets the reasons or causes of other people's behavior which are influenced by internal and external factors (Robbins & Judge, 2008). Behavior caused by internal factors is behavior that is believed to be in the personal control of an individual. Behavior that is caused externally is behavior that is considered the result of external causes such as the environment.

B. Path-Goal Theory

Path goal theory is one of the most valued leadership approaches today. The path-goal theory embraces the view of the leader as a servant, the leader helps his followers achieve goals and prepare the need for direction and support. Gomez-Mejia et al. (2005) said that path goal theory focuses on how leaders influence subordinates' perceptions of work goals leading to the achievement of these goals.

C. Accountability of Village Financial Management

The definition of accountability according to Law Number 6 of 2014 concerning Villages is as follows. Accountability is the principle that determines that every activity and the final result of the Village Government administration activity must be accountable to the village community in accordance with statutory provisions. Public accountability that must be carried out by public sector organizations consists of several dimensions. The dimensions of accountability that must be met include (Mahmudi, 2013): legal accountability and honesty (accountability for probability and legality), managerial accountability, program accountability, policy accountability, and financial accountability. (financial accountability).

D. Competence

Hutapea & Thoha (2008) say that competence is a combination of knowledge and skills that are relevant to work. Pramayoga & Ramantha (2020) explain that competence is a characteristic that someone needs to be accountable for what they do. Hutapea & Thoha (2008) stated that there are three main components to form competences, namely knowledge, skills, and individual behavior.

E. Leadership

Leadership is the process of influencing others to understand and agree on what needs to be done and to do it, and the process of facilitating collective individual efforts to achieve common goals (Yukl, 2016). According to House (1996) in the Path-Goal theory, leadership is the behavior of a leader in influencing the satisfaction and performance of his subordinates, such as subordinates' perceptions of work goals, self-development goals, and paths of achieving goals. House (1996) defines Path Goal Theory as having 4 aspects of behavior that motivate subordinates, namely directive behavior, supportive behavior, participative behavior, and achievement oriented behavior.

III. HYPOTHESIS DEVELOPMENT

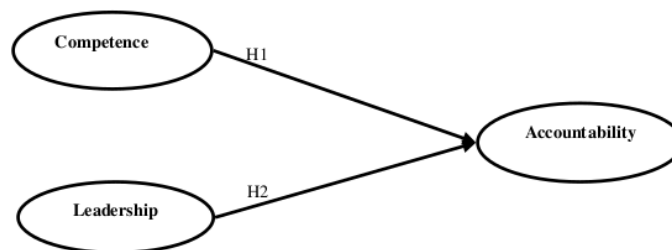


Figure 1. Research Framework

A. Competencies Have a Positive Effect on Village Financial Management Accountability

Attribution theory explains the process of how a person interprets the reasons or causes of other people's behavior which are influenced by internal and external factors (Robbins & Judge, 2008). Internal factors that influence attribution are nature, character, attitude, ability, effort, task difficulty, and luck. With internal factors such as competence, village officials are seen as capable of carrying out their work responsibly and achieving accountability. Competent resources in their fields are critical in increasing success in order to achieve maximum accountability goals, both in terms of abilities, knowledge, skills, and behavior (Mariska et al., 2018). Competence is needed to face organizational demands in the form of rapid change, complexity of problems and an uncertain future (Sutrisno, 2009).

Several researchers' findings on competency testing of village financial management accountability. Budiana et al. (2019) state that the competence of village officials can increase the accountability of village fund management. These findings are in line with the findings of Mahayani (2017), Dewi & Gayatri (2019), Atiningsih & Ningtyas (2019), Sugiarti & Yudianto (2017). Based on the description above, the hypothesis that can be developed is as follows.

H1: Competence has a positive effect on the accountability of village financial management

B. Leadership Has a Positive Effect on Village Financial Management Accountability

The path-goal theory embraces the view of the leader as a servant, the leader helps his subordinates achieve goals and prepare the need for direction and support. Gomez-Mejia et al. (2005) said that path goal

theory focuses on how leaders influence subordinates' perceptions of work goals leading to the achievement of these goals. The achievement of organizational goals is very dependent on the leadership used by the leader (Soetopo, 2016). The village head as the head of government in the village is the holder of village financial management power and represents the village government in ownership of village assets (Bastian, 2015).

Pramayoga & Ramantha (2020) found that leadership has a positive effect on the accountability of village fund management. Dewi & Gayatri (2019), and Wahyuni (2015) found the same results. However, a different result was found by Mahayani (2017) that there is no leadership effect on the accountability of village fund management. Based on the description above, the hypothesis that can be developed is as follows.

H2: Leadership has a positive effect on the accountability of village financial management

IV. RESEARCH METHODOLOGY

3. Research Design

This study aims to test the hypothesis about the influence of the competency and leadership variables on the accountability of village financial management. This study is a correlation study which aims to find important variables related to problems in research (Sekaran & Bougie, 2016).

14. Site and Time of Research

This research was conducted at the Village Office in South Sulawesi Province. The research was conducted for 3 months after the research proposal was disseminated and approved for research.

C. 13. Population and Research Sample

The population in this study were village officials spread over 2,255 villages in South Sulawesi. Each village was represented by two village officials, so the population of this study is 4,510. The determination of the sample in this study used a convenience sampling technique with the determination of the number of samples using the Slovin formula as follows (Sugiyono, 2019). Based on the calculation using the formula above, the sample proportion is 367.4. So that the sample used in this study was 367 represented by the village secretary and the head of finance. The secretary and financial chief were used as research samples because they were both as the Village Financial Management Implementing Agency (PPKD), as stated in the Minister of Home Affairs Regulation No. 20/2018 article 4. Village secretaries are village officials who have the position of leadership of the village secretariat who carry out their duties as PPKD coordinators. The head of affairs, hereinafter referred to as kaur (financial kaur), is a village apparatus that has the position of an element of the village secretariat staff who carries out PPKD tasks.

D. Data Sources and Data Collection

The data source used is primary data obtained directly from respondents (Sekaran & Bougie, 2016). Data in the form of respondents' answers from statement items contained in research instruments related to competence, leadership, and accountability. Data collection in this study was carried out by using a field survey technique using a questionnaire, namely by distributing research questionnaires to respondents.

30. Data Analysis Techniques

Data analysis is an activity carried out to process and analyze data that has been collected. In this study, researchers used quantitative analysis using Partial Least Square - Structural Equation Modeling (PLS-SEM) using SmartPLS 3 software.

V. RESEARCH RESULTS

A. Results of SEM-PLS (Partial Least Square) Model Analysis

a) Measurement Model (Outer Model)

The initial structural equation model built in this study consists of 4 latent variables and 55 manifest variables. The PLS Algorithm results from the Outer model (loading factor or outer loading) are used to test the validity of the indicators on construct variables and instrument reliability. The results of the PLS Algorithm (Outer model) show that the outer loading / loading factor analysis results in the measurement model that all indicators in each variable have met the outer loading cut-off criteria that the researchers used, namely 0.50 in other words, the loading factor value of all manifest variables more than 0.50, so the indicator has strong enough validation to explain the latent construct. This means that each statement based on the indicators of the competency, leadership, and accountability variables has validity or feasibility that is good enough to measure its construct.

Table 1. The Outer Model Results (Composite Reliability & Average Variance Extracted)

Variable	Composite Reliability	Average Variance Extracted (AVE)
Accountability (Y)	0.930	0.508
Leadership (X2)	0.956	0.562
Competence (X1)	0.880	0.513

Source: Primary Data Processed by SmartPLS (2020)

Based on the analysis, it was found that the AVE value was above 0.50 for the competency, leadership, and accountability variables (AVE > 0.50), and the marginal AVE value was 0.508. These results indicate that the outer model analysis in the AVE section has met the criteria for a good outer model, namely 0.50. This means that the indicators used in data collection from respondents are declared valid and can be used for the next stage of analysis.

Based on the results of the outer loading analysis on the composite reliability section, it was found that all CR values had met the specified value, which was above 0.80. This means that the competency, leadership, and accountability variables have a CR value > 0.80, so it is concluded that the indicators used in the competency, leadership, and accountability variables have met the reliability criteria and are declared reliable to test the variables studied.

So based on the outer model analysis by looking at the outer evaluation criteria which include, outer loading value (valid when outer loading > 0.50 and ideally > 0.70), average variance extracted (valid when AVE > 0.50) and composite reliability (reliable when CR > 0.80) then the analysis of the outer model has valid reliability so that it can be continued to the next analysis stage.

b) Structural Model (Inner Model)

After the validity and reliability tests are carried out, then the structural model is tested (inner model) in order to assess the relationship between constructs or latent variables.

Table 2. Determinant Coefficient (R-Square)

	R Square	R Square Adjusted
Accountability (Y)	0.734	0.730

Source: Primary Data Processed by SmartPLS (2020)

From table 2 above, it is known that the R² value is 0.734 for the accountability variable as an endogenous variable. This means that the influence of competency variables and leadership variables is 73% on the accountability variable. The remaining 27% is influenced by other variables.

Table 3. Path Coefficient

	Path Coefficient	T Statistics	P Values
Competence (X1) -> Accountability (Y)	0.163	3.212	0.001
Kepemimpinan (X2) -> Accountability (Y)	0.105	2.080	0.038

Source: Primary Data Processed by SmartPLS (2020)

Based on table 3 above, it shows that the relationship between competence and accountability is significant. Leadership on accountability also has a significant relationship.

B. Hypothesis Testing

Based on the results of the path coefficient, it is explained that the results of the analysis of the first hypothesis (H1) for the relationship between competence (X1) and accountability (Y) have a probability value or P value $\alpha = 0.001$ (< 0.05). These results indicate that there is a significant influence between competence on the accountability of village financial management. The path coefficient value for the competency variable is 0.163 with a t-statistic of 3.212 (> 1.96). This shows that the relationship between competence and accountability is positive. This means that the higher the competence of village officials, the more accountable village financial management will be (H1 accepted).

The results of the second hypothesis analysis (H2) for the relationship between the leadership variable (X2) and accountability have a significant P value $\alpha = 0.038$ (< 0.05). These results indicate that there is a significant influence between leadership on the accountability of village financial management. The coefficient value of the leadership variable path is 0.105 with a t-statistic of 2.080 (> 1.96). This shows that the direction of

the relationship between leadership and accountability is positive. This means that the better the leadership, the more accountable the village financial management will be (H2 is accepted).

VI. DISCUSSION

A. Competencies Have a Positive Effect on Village Financial Management Accountability

The results of the analysis show that the competence hypothesis has a positive effect on the accountability of village financial management (H1) is accepted. This shows that the higher the competence of village officials, the higher the accountability. These findings prove that village officials have optimized their competencies in terms of knowledge, expertise, and behavior, in order to increase accountability in village financial management.

The knowledge possessed by village officials can lead them to understand their duties and functions in financial management, actively seek information related to their work, and always attend training related to financial management. Their expertise, such as being able to make reports based on applicable guidelines, can support the implementation of accountability. This is also supported by the behavior of village officials, such as avoiding all actions that lead to violations, so as to realize healthy organizational practices and prevent violations. Therefore, a combination of the three indicators, namely knowledge, expertise, and behavior, will optimize the competence of village officials in order to realize increased accountability in village financial management.

The significant influence of competence on accountability can be supported by the characteristics of the respondents. Referring to table 5.2, it is known that the lowest educational background of all respondents is SMA / equivalent. This means that all respondents have met the minimum education requirements of a public high school or equivalent to become village officials, as stated in article 50 paragraph (1) of Law Number 6 of 2014 concerning Villages. The majority of respondents have a history of S1 education. Moreover, there are respondents who have the highest educational background, namely S2. This shows that village officials as financial management have sufficient education in terms of managing village finances. Competent village officials in their fields determine the implementation of accountable village financial management.

The results of this study are in line with attribution theory which explains the process of how a person interprets the reasons or causes of other people's behavior which is influenced by internal and external factors (Robbins & Judge, 2008). Attributes or internal factors that can influence are traits, characters, and attitudes. Competence relates to abilities, knowledge, and attitudes which are the basis for carrying out job responsibilities. Village officials as competent financial managers can be responsible for their work and greatly affect the accuracy of village financial management so that they can carry out accountable financial management. Competence is one of the internal factors needed in managing village finances in order to increase accountability.

The results of this study reinforce some of the results from previous studies such as Budiana et al. (2019) found that the competence of village officials increases the accountability of village fund management. The high competence of managing village funds has implications for accountability. Similar results were found by Puspita & Prasetyo (2020), Atiningsih & Ningty (2019), Dewi & Gayatri (2019), Mariska et al (2018), Mahayani (2017), and Sugiarti & Yudianto (2017). Based on the results of this study, it can be concluded that competence has a positive effect on the accountability of village financial management. This means that the higher the competence of village officials as financial management, the implementation of financial management accountability will also increase.

B. Leadership Has a Positive Effect on Village Financial Management Accountability

The results of the analysis show that the leadership hypothesis has a positive effect on the accountability of village financial management (H2), accepted. This shows that the better the leadership of the village head in an organization, the better the village apparatus will direct it to increase accountability. This finding proves that the leadership of the village head based on the aspects of directive, supportive, participatory and achievement-oriented behavior always affects the performance of village officials, which has implications for increasing accountability in village financial management.

This research is in line with the path-goal theory which embraces the view of leaders as servants, leaders help followers to achieve goals and prepare the need for direction and support. The village head as a leader in the village government directs his subordinates in achieving common goals. The village head directs directly to subordinates about completing work on time, always builds good communication with subordinates, listens to all opinions from his subordinates, and always tries to improve the ability of subordinates to complete work. The behavior carried out by the village head indirectly directs his subordinates to carry out accountable financial management.

The results of this study reinforce some of the results of previous research, such as Pramayoga & Ramantha (2020) finding that leadership has a positive effect on the accountability of village fund management.

The same results were found by Dewi & Gayatri (2019), Wahyuni (2015) that the better the leadership of the village head, the better the accountability of village financial management.

Based on the research results, it can be concluded that leadership has a positive effect on the accountability of village financial management. This means that the better the leadership of the village head in leading his village, the better his village apparatus will be to improve the implementation of accountable financial reporting.

VII. CONCLUSION

1. Competence has a positive effect on the accountability of village financial management. This means that increased competence will increase the accountability of village financial management. This result is in accordance with the theory of attribution which explains that the existence of internal factors in the form of competence will result in the behavior of increasing accountability in village financial management.

2. Leadership has a positive effect on the accountability of village financial management. This means that good leadership will increase the accountability of village financial management. These results are in accordance with the path-goal theory which explains that leaders who direct and influence the work of their subordinates with directive, supportive, participatory and achievement-oriented leadership behavior will increase the accountability of village financial management.

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