

The Effect of Apparatus Commitment on the Accountability of Village Fund Management with Village Government Performance as a Mediating Variable in the Village Government of the Jumantono Sub-District, Karanganyar Regency



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ABSTRACT: This study aims to determine the significant influence between the commitment of the apparatus on the accountability of managing village funds through the performance of the village government. The village government organizational commitment is an agreement or commitment made by the village government organization in carrying out its duties to manage village funds. The performance of the Village Government has an important role for the Regional Government of Karanganyar Regency, especially in the implementation of good governance. In fact, the good governance practices that have been implemented have not made an optimal contribution to the performance of the Village Government. The population in this study were all Village Governments in 11 Villages, Jumantono District, Karanganyar Regency, with a total of 145 people. This study uses census research by taking the entire population to be used as respondents. data analysis using path analysis and sobel test. The results of the study show (1) Commitment of the apparatus has a significant effect on village government performance and accountability for managing village funds in Jumantono District, Karanganyar Regency. (2) Village government performance has a significant effect on village fund management accountability in Jumantono District, Karanganyar Regency. (3) Apparatus commitment has an indirect effect on the accountability of managing village funds through the performance of the village government as a mediating variable in the Village Government of Jumantono District, Karanganyar Regency.

KEYWORDS: Village funds, commitment, performance, good governance

I. INTRODUCTION

The high demand for aspects of good governance has encouraged the central government, local governments, and village governments to implement the disclosure of financial activities and performance to authorized parties through periodic accountability media. Law No. 6 of 2014 concerning villages states that a village is a legal community unit with authorized boundaries to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights recognized and respected in the government system of the Unitary State of the Republic of Indonesia [1].

Indonesia is currently prioritizing village development. To realize village development, one of the government's efforts is to provide various kinds of funds both from the APBN and the APBD district budget to be independently managed by the village. The Tri Sakti vision of the President for the 2014-2019 period places the government program on the focus of the ideal achievement of the Indonesian nation in terms of political sovereignty, economic independence, and cultural personality. To realize this vision, the government is determined (as per *Nawa Cita*) to develop Indonesia from the periphery by strengthening regions and villages within the framework of the Unitary State of the Republic of Indonesia.

One form of state recognition of villages is the provision and distribution of Village Funds sourced from the State Budget (APBN) [2]. Regulation of the Minister of Finance Number 49/PMK.07/2016 concerning Procedures for Allocation, Disbursement, Use, Monitoring, and Evaluation of Village Funds states that Village Funds are disbursed from the State General Cash Account (RKUN) to the Regional General Cash Account (RKUD) every fiscal year. The distribution of Village Funds from RKUN to RKUD is carried out in three stages: the first stage in April by 40%, the second stage in August by 40%, and the third stage in October by 20%.

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Village Funds sourced from the APBN are used to fund the implementation of authority based on the right of origin and local authority on a village scale, regulated and managed by the Village, with a priority to finance village development and empower the village community. With the Village Fund Allocation, the village has the certainty of receiving funds that will then be used for organizing village government, implementing village development, fostering village communities, and empowering village communities.

The phenomenon occurring in villages in Jumantono District is related to the lack of participation in the preparation of village fund reports. There are still delays in reporting, which will result in the delayed disbursement of the next stage of funds, subsequently affecting the performance achievement of the village fund budget. This is an interesting research theme to be studied in more depth. To address these problems, this study aims to conduct research exploration by analyzing the role of Apparatus Commitment towards Village Fund Management Accountability, mediated by Village Government Performance in Jumantono District, Karangnyar Regency, Central Java, Indonesia.

The study focused on 11 villages in Jumantono District with 145 village government respondents. Accountability will foster public trust in the performance of the village government. To apply the principles of village government performance, various supporting resources and facilities are needed, including competent human resources and apparatus commitment to their duties, reflected in their performance.

According to Citra Kumala Dewi, M. Iqbal A, Fadli Moh [3], the organizational commitment of the village government significantly affects the accountability of village fund management. This contradicts research conducted by Yaya & Santoso [4] and Widiyanti et al. [5], which show that the organizational commitment of the village government has no effect on the accountability of village fund management. According to Kurniawan [6], village government performance significantly affects the accountability of village fund management. According to Helmayani, Sulindawati, & Dewi [7], competence significantly affects village government performance.

This study aims to determine the significant influence between the commitment of the apparatus on the accountability of managing village funds through the performance of the village government. Through a comprehensive examination of 11 villages in Jumantono District, this study generates empirical evidence that sheds light on the real-world implications of apparatus commitment on village fund management accountability. The study's findings will provide empirical support to previously theoretical assumptions and offer practical insights that local governments, policy makers, and practitioners can utilize to enhance village governance practices.

II. METHOD

A. Research Design

The research employs a quantitative descriptive approach, wherein data analysis is conducted through statistical calculations to test hypotheses. The study was conducted in Karanganyar Regency, with a specific focus on the village governments situated within the Jumantono District area of Karanganyar Regency. The population comprises all Village Governments in the 11 villages within Jumantono District, Karanganyar Regency, totaling 145 individuals. A census research strategy is adopted, encompassing the entire population as respondents.

B. Operational Definitions of Used Variables

1) Accountability of Village Fund Management

The accountability of village fund management represents a form of responsibility undertaken by the village government of Jumantono District concerning the management of village funds in the ongoing period. This takes the shape of an accountability mechanism accessible to all segments of society. The indicators utilized encompass planning, execution, reporting, and accountability.

2) Apparatus Commitment

Apparatus commitment denotes a bond between the village government and the villages within Jumantono District, where the village government demonstrates a profound sense of ownership towards the institution it serves. This is evidenced by strong convictions and support towards the institution's values, goals, and objectives. The indicators employed to measure organizational commitment include affective commitment, continuance commitment, and normative commitment.

3) Village Government Performance

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Village government performance signifies the accomplished results by the village government of Jumantono District, Karanganyar, both qualitatively and quantitatively, in line with predefined organizational criteria. The indicators employed to measure village government performance include productivity, service quality, responsiveness, and responsibility.

C. Data Collection Method

Data for this research is sourced from primary data obtained directly from respondents through questionnaire responses. The data collection technique utilizes a Likert 5-point scale.

D. Testing Research Instruments

To ensure high-quality data, testing the measurement instruments is crucial. Prior to conducting data analysis, the data obtained from the questionnaire instruments needs to undergo validation and reliability testing.

1) Validation Test

Validation testing calculates the degree to which a questionnaire is valid [8]. The validation testing in this research aims to measure the appropriateness of the instruments for apparatus commitment, village government performance, and accountability of village fund management. The validation test is carried out using Pearson Correlation analysis, with data processing conducted through the SPSS program. A statement is deemed valid if, at a 5% significance level, each statement produces a p-value < 0.05 . Conversely, a statement is considered invalid if, at a 5% significance level, each statement yields a p-value ≥ 0.05 [8].

2) Reliability Test

Reliability testing calculates the extent to which a measuring tool consistently measures with stability [8]. Reliability testing aims to measure the consistency of the instruments for apparatus commitment, village government performance, and accountability of village fund management. Reliability testing employs the Cronbach's Alpha formula, with data processing through the SPSS program. According to Nunnally in Ghozali [9], "A construct or variable is considered reliable if it yields a Cronbach's Alpha > 0.60 , otherwise, a construct is considered unreliable if it yields a Cronbach's Alpha ≤ 0.60 ."

E. Classical Assumption Tests

To determine whether the regression model demonstrates a significant and representative relationship (Best Linear Unbiased Estimator), the model must fulfill the classical assumptions of regression: multicollinearity test, heteroscedasticity test, autocorrelation test, and normality test.

1) Multicollinearity Test

One assumption in multiple linear regression is that the independent variables should not exhibit linear correlation, as correlated independent variables imply multicollinearity. Detecting multicollinearity can be achieved through analyzing the multiple linear regression results. If the tolerance value > 0.1 and Variance Inflation Factors (VIF) < 10 , it indicates that the model doesn't have multicollinearity. Conversely, if the tolerance value ≤ 0.1 and VIF ≥ 10 , it implies multicollinearity occurs [9].

2) Heteroscedasticity Test

The heteroscedasticity test aims to ascertain whether variance of residuals varies across observations in a linear regression model. If the variance of residuals across observations remains constant, it is referred to as homoskedasticity; if it varies, it is termed heteroscedasticity. A good regression model is one that is homoscedastic, avoiding heteroscedasticity [9]. According to Gujarati in Ghozali [9], heteroscedasticity testing can be done with the Glejser Test, by regressing the absolute value of residuals against independent variables. If the independent variables significantly influence the dependent variable, there is an indication of heteroscedasticity. The criterion for no heteroscedasticity is when p-value > 0.05 ; conversely, if p-value ≤ 0.05 , heteroscedasticity is present.

3) Autocorrelation Test

The autocorrelation test aims to ascertain whether a linear regression model exhibits correlation between disturbance errors at time period t and disturbance errors at time period $t-1$ (previous period). If there is such a correlation, it indicates the presence of autocorrelation, often found in time series data [9]. The autocorrelation test is conducted using the Runs Test to determine if the residual data occurs randomly. The testing criterion states that if the probability generated from the Runs Test is not significant, or p-value > 0.05 , then no autocorrelation is present. Conversely, if the generated probability from the Runs Test is significant, or p-value ≤ 0.05 , then autocorrelation is present [9].

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4) Normality Test

The normality test aims to determine whether the disturbance or residual variable in a regression model has a normal distribution. The test is conducted using the Kolmogorov-Smirnov test statistic. The criterion states that if the significance value from the Kolmogorov-Smirnov test is greater than 0.05, then the disturbance or residual variable follows a normal distribution. Conversely, if the significance value from the Kolmogorov-Smirnov test is less than or equal to 0.05, then the disturbance or residual variable does not follow a normal distribution [9].

F. Data Analysis Technique

1) Path Analysis

The data analysis technique utilized in this research employs Path Analysis, aiming to test the indirect influence of apparatus commitment on the accountability of village fund management through the intermediary effect of village government performance. This is demonstrated through two regression equations:

$$Y1 = a + b1X + e$$

$$Y2 = a + b2X + b3Y1 + e$$

Where:

Y2: Accountability of village fund management

Y1: Village government performance

X: Apparatus commitment

a: Constant

b1..b3: Regression coefficients

e: Error or disturbance variable

2) Hypothesis Testing

a. Direct Influence Test

The direct influence test in this research employs t-test results obtained from regression tests 1 and 2. The testing criterion is as follows: if p-value < 0.05, then Ho (null hypothesis) is rejected, signifying a significant influence between the two variables. Conversely, if p-value ≥ 0.05, then Ho is accepted, indicating no significant influence between the two variables.

b. Indirect Influence Test

The indirect influence test in this research uses t-test results obtained from the Sobel Test calculations. The criterion for testing is as follows: if the t-statistic value > 1.96 or p-value < 0.05.

III. RESULT AND DISCUSSION

A. Analysis Result

1. Instrument Validity and Reliability

To ensure the quality of the data, rigorous testing of the measurement instruments (instruments) becomes imperative. Prior to data analysis, it is crucial to subject the data collected through questionnaire instruments to thorough tests for both validity and reliability.

1) Validity Test Results

a) Apparatus Commitment Variable

The outcomes of the validity test for the Apparatus Commitment variable are tabulated below.

Table 1. Results Of The Validity Test For The Apparatus Commitment Variable

Statement items	p value	α	Conclusion
X1_1	0,000	0,05	Valid
X1_2	0,000	0,05	Valid
X1_3	0,000	0,05	Valid
X1_4	0,000	0,05	Valid
X1_5	0,000	0,05	Valid
X1_6	0,000	0,05	Valid
X1_7	0,001	0,05	Valid
X1_8	0,000	0,05	Valid

Source: Primary data processed, 2023

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Based on the validity test, it has been determined that all items of the Apparatus Commitment variable are significant. This conclusion is drawn from the results of the Pearson correlation test for each item, which obtained a p-value of <0.05.

b) Village Government Performance Variable

The results of the validity test for the Village Government Performance variable are presented in the following table.

Table 2. Results of the Validity Test for Village Government Performance Variables

Statement items	<i>p value</i>	α	Conclusion
Y1_1	0,000	0,05	Valid
Y1_2	0,000	0,05	Valid
Y1_3	0,000	0,05	Valid
Y1_4	0,000	0,05	Valid
Y1_5	0,000	0,05	Valid
Y1_6	0,000	0,05	Valid
Y1_7	0,000	0,05	Valid
Y1_8	0,000	0,05	Valid

Source: Primary data processed, 2023

Based on the validity test, it has been determined that all items within the Village Government Performance variable are valid. This conclusion is drawn from the results of the Pearson correlation test for each item, which yielded a p-value of <0.05.

c) Village Fund Management Accountability Variable

The results of the validity test for the Village Fund Management Accountability variable are presented in the following table.

Table 3. Results of the Validity Test for the Village Fund Management Accountability Variable

Statement items	<i>p value</i>	α	Conclusion
Y2_1	0,000	0,05	Valid
Y2_2	0,000	0,05	Valid
Y2_3	0,000	0,05	Valid
Y2_4	0,000	0,05	Valid
Y2_5	0,000	0,05	Valid
Y2_6	0,000	0,05	Valid
Y2_7	0,000	0,05	Valid
Y2_8	0,029	0,05	Valid
Y2_9	0,000	0,05	Valid
Y2_10	0,000	0,05	Valid
Y2_11	0,000	0,05	Valid
Y2_12	0,000	0,05	Valid

Source: Primary data processed, 2023

Based on the validity test, the results indicate that all items within the Village Fund Management Accountability variable are valid. This conclusion is drawn from the results of the Pearson correlation test for each item, which yielded a p-value of <0.05.

2) Reliability Test Results

The results of the instrument reliability test for the Apparatus Commitment variable, Village Government Performance, and Village Fund Management Accountability are presented in the following table.

Table 4. Instrument Reliability Test Results

Variable	<i>Cronbach Alpha</i>	Test criteria	Conclusion
Apparatus commitment	0,722	0,60	Reliable
Village government performance	0,741	0,60	Reliable
Accountability of village fund management	0,747	0,60	Reliable

Source: Primary data processed, 2023

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According to Nunnally in Ghozali [9], if Cronbach's Alpha is greater than 0.60, the reliability test indicates that the instrument is considered reliable. Based on the instrument reliability test, it has been established that the instruments for the Apparatus Commitment variable, Village Government Performance, and Village Fund Management Accountability are deemed reliable (consistent/reliable). This determination is made as each variable produced a Cronbach's Alpha greater than 0.60.

2. Classical Assumption Test

The purpose of conducting classical assumption tests in this study is to assess whether the multiple linear regression model is free from bias or deviation, ensuring the derivation of a truly BLUE (Best Linear Unbiased Estimator) regression model. The required classical assumption tests consist of the multicollinearity test, heteroscedasticity test, autocorrelation test, and normality test. Data processing was conducted using the SPSS program, yielding the following results.

1) Multicollinearity Test

The results of the multicollinearity test performed with the SPSS program reveal that each independent variable (Apparatus Commitment, Village Government Performance) exhibits no significant linear correlation. This is evidenced by the tolerance values (0.632; 0.632) > 0.1 and Variance Inflation Factors (VIF) (1.582; 1.582) < 10. Thus, the multiple linear regression model in this study does not exhibit multicollinearity. The results of the multicollinearity test are presented as follows.

Table 5. Multicollinearity Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	19.291	3.754		5.138	.000		
	X	.358	.132	.232	2.721	.007	.632	1.582
	Y1	.536	.110	.417	4.889	.000	.632	1.582

a. Dependent Variable: Y2

Source: Primary data processed, 2023

2) Heteroscedasticity Test

The calculation of the heteroscedasticity test is performed using the Glejser test. The results of the Glejser test with the SPSS program indicate that each independent variable (apparatus commitment, village government performance) is not significant in relation to the absolute residual variable. This is evident from the significance values (0.293 and 0.749), both of which are > 0.05. This implies that the multiple linear regression model in this study does not exhibit heteroscedasticity issues. The outcomes of the heteroscedasticity test are presented in the table below.

Table 6. Heteroscedasticity Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.434	2.288		.190	.850
	X	.085	.080	.111	1.055	.293
	Y1	-.021	.067	-.034	-.320	.749

a. Dependent Variable: ABS_RES1

Source: Primary data processed, 2023

3) Autocorrelation Test

The autocorrelation test is calculated using the Runs test. The results of the Runs test conducted with the SPSS program yielded an Asymp.Sig. (2-tailed) value of 0.933, which is > 0.05. Therefore, the multiple linear regression model in this study does not exhibit any issues related to autocorrelation. The outcomes of the autocorrelation test are provided in the table below.

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Table 7. Autocorrelation Test Result

Runs Test	
	Unstandardized Residual
Test Value ^a	.21243
Cases < Test Value	72
Cases >= Test Value	73
Total Cases	145
Number of Runs	74
Z	.084
Asymp. Sig. (2-tailed)	.933

a. Median

Source: Primary data processed, 2023

4) Normality Test

The calculation of the normality test was carried out through the Kolmogorov-Smirnov test. The Kolmogorov-Smirnov test with the SPSS program resulted in an Asymp.Sig. (2-tailed) of 0.477 > 0.05, meaning that the residuals are normal. The results of the normality test are presented in the following table.

Table 8. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		145
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	3.39966591
Most Extreme Differences	Absolute	.070
	Positive	.042
	Negative	-.070
Kolmogorov-Smirnov Z		.842
Asymp. Sig. (2-tailed)		.477

a. Test distribution is Normal.

Source: Primary data processed, 2023

3. Data Analysis

1) Direct Effect Test

The direct effect test relates to testing hypothesis 1 to hypothesis 3. Based on the calculation of regression test 1 and regression test 2 with the SPSS version 24 program (check Appendix 6 and 7), the following are presented the results of the direct effect test for each variable.

Table 9. Direct Effect Test Results

Path	Hypothesis	(β)	t-value	p-value	Results
X→Y1	H1	0.607	9.126	0.000	Accepted
X→Y2	H2	0.232	2.721	0.007	Accepted
Y1→Y2	H3	0.417	4.889	0.000	Accepted

Source: Primary data processed, 2023

Based on the calculations from the path analysis, the test results for each hypothesis can be described as follows:

- 1) The path X→Y1 demonstrates that the commitment of the apparatus significantly affects the performance of the village government, with a p-value (0.000) < 0.05. Therefore, hypothesis 1 is accepted.

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- 2) The path $X \rightarrow Y_2$ indicates that apparatus commitment has a significant impact on village fund management accountability, with a p-value $(0.007) < 0.05$. Thus, hypothesis 2 is accepted.
- 3) The path $Y_1 \rightarrow Y_2$ reveals that village government performance significantly influences the accountability of village fund management, as evidenced by a p-value $(0.000) < 0.05$. Consequently, hypothesis 3 is accepted.

2) Indirect Influence Test

The indirect effect test pertains to the testing of hypothesis 4, which aims to examine the indirect impact of apparatus commitment on village fund management accountability through the mediating variable of village government performance. The Sobel test is employed for the indirect effect test (please refer to Appendix 8 for details), and the outcomes are presented in the subsequent table.

Table 10. Indirect Effect Test Results

Variable Influence	t-value	p-value	Results
The influence of apparatus commitment on the accountability of village fund management through village government performance	3,391	0,000	Significant indirect effect

Based on the results of the Sobel test, it is evident that the indirect effect of apparatus commitment on village fund management accountability through village government performance obtain a t-statistic value (3.391) greater than the t-table value (1.96), coupled with a p-value (0.000) less than 0.05. This signifies that the indirect impact of apparatus commitment on village fund management accountability, mediated by village government performance, holds statistical significance. Therefore, the indirect effect of apparatus commitment on village fund management accountability through village government performance as a mediating variable is deemed significant. Consequently, Hypothesis 4 is accepted.

B. Discussion

1. Apparatus Commitment and Village Government Performance

The outcomes of this study firmly establish the substantial influence of apparatus commitment on the accountability of village fund management within the Village Government of Jumantono District, Karanganyar Regency. This significance is underlined by the p-value (0.000) being less than 0.05.

In accordance with Wirawan theory [10], employee performance emerges from the intricate interplay of various factors, including (1) internal employee attributes such as competence, knowledge, talent, work experience, physical and psychological well-being, work motivation, commitment, morale, and job satisfaction; (2) organizational internal environmental factors encompassing technological adoption, compensation structures, work environment, and organizational climate; and (3) external organizational factors like economic circumstances that lie outside the organization itself.

This finding harmoniously aligns with the theoretical perspective, affirming that commitment serves as a pivotal internal determinant affecting employee performance. The commitment demonstrated by the apparatus within the village government organization of Jumantono District, Karanganyar Regency plays a pivotal role in attaining elevated performance levels. Demonstrating commitment implies a strong emotional attachment to the organization, coupled with active involvement in propelling organizational achievements. Elevated commitment levels within the village government apparatus tend to induce positive behavior, nurturing a drive to produce optimal results for the organization, consequently enhancing village government performance.

The implication of this finding is profound—it underscores that the enhancement of village government performance in Jumantono Sub-district, Karanganyar Regency can be realized through heightened commitment exhibited by the village government apparatus. Apparatus commitment stems from a sense of allegiance towards their workplace, manifesting in firm convictions and steadfast support for the agency's values, goals, and objectives. Village government apparatus characterized by heightened organizational commitment exhibit a greater likelihood of active participation, adherence to organizational regulations, and the delivery of exceptional results for the organization's success.

This finding corresponds with the research by Yeh & Hong [11], which affirms the influence of organizational commitment on improving employee performance. While competence remains pivotal in achieving superior performance, commitment serves as an indispensable companion. Prior empirical evidence from Thamrin [12], Dharmanagera et al. [13], and Masydzulhak et al. [14] further bolsters these assertions, highlighting the potent impact of organizational commitment on advancing employee performance.

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2. Apparatus Commitment and Village Fund Management Accountability

The study's findings firmly establish the significant impact of apparatus commitment on the accountability of village fund management within the Village Government of Jumantono District, Karanganyar Regency, as demonstrated by a p-value of $(0.007) < 0.05$.

Behnam and MacLean [15] assert that organizational commitment and accountability share a close relationship. The significance of organizational commitment to accountability suggests that support for commitment will, in turn, influence accountability standards. The study echoes this sentiment, highlighting that a shift towards enhanced employee commitment to diligent work, as opposed to simply catering to constituents, can catalyze substantial changes in organizational accountability.

This discovery aligns seamlessly with the research of Citra Kumala Dewi, M. Iqbal A, Fadli Moh [3], indicating that the organizational commitment of the village government significantly affects the accountability of village fund management. However, it diverges from the findings of Yaya & Santoso [4] and Perdana & Raharja [16], which did not find a conclusive effect of the organizational commitment of the village government on the accountability of village fund management.

3. Village Government Performance and Village Fund Management Accountability

The study effectively demonstrates that village government performance significantly influences village fund management accountability within Jumantono District, Karanganyar Regency, as evidenced by a p-value of $(0.000) < 0.05$.

Embedded in the concept of Agency Theory is the contractual dynamic between principals and agents, where principals delegate authority to agents for decision-making [17]. This finding resonates with the application of Agency Theory to public sector entities, like local governments in Indonesia. Here, community members serve as the principals, and the village government, represented by officials including the village head, operates as the agents.

This study's engagement with the tenets of Agency Theory emphasizes the pivotal role of the village government as a channel for community aspirations. The village head and officials shoulder the responsibility of managing village funds and executing tasks entrusted to the village government. The realization of accountable village fund management hinges on the village government apparatus delivering effective outcomes. The performance of the village government apparatus mirrors village government accountability to the community, particularly regarding village fund management aligned with legal regulations. Improved performance by the village government apparatus translates to heightened financial stewardship, spanning the stages of activity planning, execution, reporting, and public accountability.

This discovery harmonizes with the previous research conducted by Kurniawan [6], asserting that village government performance significantly influences the accountability of village fund management.

4. Apparatus Commitment, Village Government Performance, and Accountability

The study also shows that apparatus commitment exerts an indirect influence on the accountability of village fund management through the mediating variable of village government performance within the Village Government of Jumantono District, Karanganyar Regency. Put simply, village government performance serves as a mediating factor that validates the indirect impact of apparatus commitment on the accountability of village fund management.

This finding underscores an effective approach to bolster the accountability of village fund management—namely, by elevating village government performance, which, in turn, can be cultivated by enhancing apparatus commitment. It's noteworthy that apparatus commitment is not merely an outcome of personal realization but is nurtured by leadership support. Providing recognition for accomplishments, enforcing sanctions for disciplinary lapses, and offering targeted supervisory guidance are among the means by which commitment can be fostered.

IV. CONCLUSION

Drawing upon the outcomes of the individual hypothesis tests, the following conclusions are derived:

- 1) Apparatus Commitment and Village Government Performance: The research reveals a significant impact of apparatus commitment on the performance of the village government within Jumantono District, Karanganyar Regency. This leads to the acceptance of hypothesis 1.
- 2) Apparatus Commitment and Accountability of Village Fund Management: A notable and meaningful relationship is established between apparatus commitment and the accountability of village fund management within the Village Government of Jumantono District, Karanganyar Regency. As such, hypothesis 2 is substantiated.
- 3) Village Government Performance and Accountability of Village Fund Management: The study demonstrates a substantial connection between village government performance and the accountability of village fund management in Jumantono District, Karanganyar Regency. This affirmation leads to the acceptance of hypothesis 3.

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- 4) Indirect Effect of Apparatus Commitment on Accountability: The research showcases an indirect influence of apparatus commitment on the accountability of village fund management. This impact is mediated through the vehicle of village government performance, operating as a mediating factor within the context of the Village Government of Jumantono District, Karanganyar Regency. Thus, hypothesis 4 stands validated.

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