

# The Influence Of Village Apparatus Competency And Accountability On Village Financial Performance With Government Internal Control System (SPIP) As A Moderating Variable (Study In Villages In Biru-Blue District Deli Serdang District)

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## ABSTRACT

The research aims to determine and examine the effect of: (1) village apparatus competence on village financial performance; (2) accountability for village financial performance; (3) the government's internal control system moderates the effect of village apparatus competence on village financial performance and (4) the government's internal control system moderates the effect of accountability on village financial performance. The research population is village officials who carry out village financial performance in Sibiru-biru District with a sample of 60 people from 10 villages. The research method is a quantitative method with Smart-PLS analysis. The results of the study concluded: (1) the competence of the village apparatus has an influence on village financial performance in Biru-Biru District, Deli Serdang Regency by 0.258 and it is stated that the proposed hypothesis is acceptable; (2) accountability has an influence on village financial performance in Biru-Biru District, Deli Serdang Regency by 0.251 and it is stated that the proposed hypothesis is acceptable; (3) the government's internal control system moderates the competence of village apparatus on village financial performance in Biru-Biru District, Deli Serdang Regency, which is 0.123 and the hypothesis stated is acceptable and (4) the government's internal control system moderates accountability for village financial performance in Sibiru-biru of Deli Serdang Regency is 0.251 and it is stated that the proposed hypothesis is acceptable. Overall, the results of the study show that village financial performance is influenced by the competence of village officials and the accountability of village officials moderated by the government's internal control system by 0.609 = 60.9%; while the remaining 39.1% is determined by other factors.

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## 1. INTRODUCTION

Town budgetary execution is the village's capacity to evaluate, oversee and utilize the village's financial potential to back state organization exercises to serve community and town improvement. Based on Indonesian Ecclesiastical Direction Number 20 of 2018, the town economy is the rights and commitments of the whole town, and everything can be esteemed as cash or products related to the realization of town rights and commitments (Service of Domestic Issues, 2018).

The comes about of town budgetary execution through great town financial administration influence town riches. The realization of city financial comes about does not as it were require solid human assets, but moreover must be bolstered by satisfactory subsidizing. Agreeing to Anugeraheni and Yuniarta (2022), town government money related execution may be a estimation or evaluation of town government execution with respect to the level of accomplishment of executing exercises within the money related segment inside a certain period of time.

*The Influence Of Village Apparatus Competency And Accountability On Village Financial Performance With Government Internal Control System (SPIP) As A Moderating Variable (Study In Villages In Biru-Blue District Deli Serdang District) , Sutan Amien Riyadi Siregar, et.al.*

The truths on the ground so distant appear that town money related execution in overseeing town funds is still missing, particularly in connection to town support budget wage gotten by each town in 2019 to 2021 which has expanded and diminished. This may be seen in Table 1 underneath.

**Table 1.** Village Fund Ceiling and Village Fund Realization from 2019 to 2021 in the Village of Biru – Biru District, Deli Serdang Regency

No	Village Name	Year	Village Fund Ceiling	Realization Of Village Funds
1	SIDOMULYO	2019	Rp 770.320.000	Rp 742.578.400
		2020	Rp 908.755.000	Rp 902.262.000
		2021	Rp 908.755.000	Rp 902.262.000
2	CANDI REJO	2019	Rp 731.783.000	Rp 609.193.374
		2020	Rp 720.661.000	Rp 713.284.074
		2021	Rp 793.733.000	Rp 661.072.500
3	AJI BAHU	2019	Rp 759.923.000	Rp 492.189.800
		2020	Rp 755.338.000	Rp 517.923.200
		2021	Rp 754.466.000	Rp 700.227.800
4	SIDODADI	2019	Rp 735.103.000	Rp 630.313.500
		2020	Rp 723.565.000	Rp 716.968.200
		2021	Rp 1.004.109.000	Rp 990.095.800
5	SELAMAT	2019	Rp 764.351.000	Rp 714.150.700
		2020	Rp 764.351.000	Rp 714.150.700
		2021	Rp 739.935.000	Rp 694.440.000
6	NAMO TUALANG	2019	Rp 795.574.000	Rp 731.253.000
		2020	Rp 785.098.000	Rp 769.487.000
		2021	Rp 776.470.000	Rp 759.588.000
7	KUTOMULYO	2019	Rp 765.953.000	Rp 765.953.000
		2020	Rp 756.873.000	Rp 756.873.000
		2021	Rp 748.371.000	Rp 748.371.000
8	MBARUAI	2019	Rp 746.221.000	Rp 682.308.000
		2020	Rp 736.290.000	Rp 692.677.000
		2021	Rp 729.969.000	Rp 690.809.000
9	TANJUNG SENA	2019	Rp 720.697.000	Rp 714.937.000
		2020	Rp 712.601.000	Rp 709.015.200
		2021	Rp 992.883.000	Rp 885.476.440
10	SARILABA JAHE	2019	Rp 720.697.000	Rp 714.937.000
		2020	Rp 743.562.000	Rp 741.533.000
		2021	Rp 742.269.000	Rp 729.739.000

Source: Head of Government Section in Biru-Biru District, Deli Serdang Regency

Based on Table 1, it can be seen that there has been an increase and decrease in village funds in several villages. Furthermore, the percent realization of the use of the village fund budget from 2019 to 2021 was obtained in the Biru-Biru District. This can be seen in Table.2 below

**Table 2.** Percent Realization of Use of Village Funds from 2019 to 2021 by Village Officials in the Village of Biru-Biru District, Deli Serdang Regency

No	Village Name	Fiscal Year		
		2019	2020	2021
1	Sidomulyo	96,4%	99,2%	93,8%
2	Candirejo	84%	99%	83%
3	Aji Baho	65%	69%	93%
4	Sidodadi	85,7%	99,09%	98,6%
5	Selamat	93,43%	77,73%	93,85%
6	Namo Tualang	91,9%	97,8%	98%
7	Kutomulyo	100%	100%	100%
8	Mbaruai	91,43%	94,07%	94,63%
9	Tanjung Sena	99%	99%	89%
10	Sarilaba Jahe	94%	99%	98%

Source: Head of Government Section in Biru-Biru District, Deli Serdang Regency

Based on Table 2 over, as it were 1 (one) town realizes the utilize of the complete town support each year, specifically Kutomulyo Town; whereas others cannot realize the utilize of 100% of town stores. From Table 1.2 it can moreover be seen that the towns are underneath 95%, to be specific the towns of Sidomulyo, Candirejo, Aji Baho, Sidodadi, Selamat and Tanjung Sena. This could result in a lessening in town funds for the taking after year since the take-up of town reserves isn't ideal. One of the causes of not ideal utilize of town reserves is the capacity of town authorities to oversee town stores, both in terms of arranging, actualizing, regulating, reporting and responsibility for exercises that are not in agreement with government regulations and the desired prerequisites are not or are not satisfied, so that it'll have an affect on execution. town fund in town improvement.

In the mean time, agreeing to Thoyib et al., (2020), expressing that great regulation money related administration assets require competent representatives with proficient foundations in bookkeeping. Realities on the ground so distant demonstrate that town authorities need understanding of town money related execution in overseeing town accounts, which can be seen in Table 3.

**Table 3.** Village Apparatus Education in the Village of Biru-Biru District Deli Serdang Regency

No	Village Name	Village Head	Village Secreatry	Kaur	Kasi
1	Sidomulyo	SLTA	D3	SLTA	S1/SLTA
2	Candi Rejo	SMA	SMK	SMA	SMA
3	Aji Baho	SMA	SMA	SMA	S1/SMA
4	Sidodadi	SMA	SMA	S1/SMA	SMA
5	Selamat	SLTA	SLTA	SLTA	SLTA
6	Namo Tualang	SMA	D3	SMK/SMA	S1/D3
7	Kutomulyo	SLTP	SMA	D3/SMA	S1/D3
8	Mbaruai	SLTA	SLTA	SLTA	S1/SLTA
9	Tanjung Sena	SMA	S1	SMK	SMA
10	Sarilaba Jahe	SMA	SMA	S1/SMA	SMA

*The Influence Of Village Apparatus Competency And Accountability On Village Financial Performance With Government Internal Control System (SPIP) As A Moderating Variable (Study In Villages In Biru-Blue District Deli Serdang District) , Sutan Amien Riyadi Siregar, et.all.*

Based on Table 3 over, a few of the town device in carrying out town monetary execution are still tall school graduates and not bookkeepers (S1), so that in carrying out town money related execution it is less than ideal. Affirmed delays in compiling monetary reports and responsibility reports from towns to sub-districts. Improper utilize of town reserves in building town framework. So that it impacts responsibility in holding town monetary execution responsible.

Concurring to Aziz and Prastiti (2019), responsibility is an vital administration rule to extend open certainty in activities/programs arranged and executed by the government for the good thing about society. In any case, there's a enormous concern, to be specific the ineptness of the town device in being accountable for town monetary execution which comes about in non-transparent town monetary administration which can have the potential for abnormalities.

The government's inner control framework makes unwavering quality of town budgetary announcing and compliance with laws and controls that apply in town organization. So that in case the town actualizes inside control in its work prepare, town authorities can act agreeing to informational and take after the rules that have been set and are mindful for executing town financial comes about. The board has outlined the inside control framework in such a way that all administration components work concurring to the rules and are well organized (Rosyidi et al., 2018). The extreme objective of this Government Inner Control Framework is to attain viability, productivity in carrying out town money related execution.

Inquire about by Wonar et al., (2018), recommends that the capabilities of town authorities, the usage of budgetary announcing, the inner control framework as factors that decrease ethical affectability in battling extortion are going well, this investigate employments quantitative in extortion anticipation (double dealing), utilizing 3 factors autonomous, specifically: the competence of the town device, compliance with monetary announcing and the inside control framework. Moreover, in Ayem and Kusumasari's investigate (2020), contended that the Government Inside Control Framework (SPIP) with responsibility as a intervening variable in extortion avoidance, the Government Inner Control Framework (SPIP) has an impact on responsibility has been running well, whereas the Government Inner Control Framework (SPIP) towards Extortion has not gone well (negative), and the Government Inside Control Framework (SPIP) towards Extortion with responsibility as a intervening variable has not gone well (negative) utilizing 1 autonomous variable specifically extortion avoidance. Besides, S. R. Maulana and Najuang's investigate (2021), proposes that the competence of town government device and inside control in overseeing town funds has been going well, utilizing 2 free factors, specifically: competence of town government device and inner control.

## **2. METHOD**

### **2.1 Jenis and Data Source**

This research is associative research with a quantitative approach. According to Sugiyono (2019), associative research is research that aims to investigate hypotheses about whether or not there is a relationship between two or more research variables. The type of data used in this study is primary data, data obtained directly from the village head's office, Biru – Biru District, Deli Serdang Regency, based on the results of a survey conducted. The study population consisted of 60 people from 10 villages, and the samples were taken using the saturated sample technique with a total of 60 respondents.

### **2.2 Analysis Method**

Investigation of investigate information utilizing quantitative information examination methods. The measurement utilized is Basic Condition Model-Partial Slightest Square (SEM-PLS).

*The Influence Of Village Apparatus Competency And Accountability On Village Financial Performance With Government Internal Control System (SPIP) As A Moderating Variable (Study In Villages In Biru-Blue District Deli Serdang District) , Sutan Amien Riyadi Siregar, et.all.*

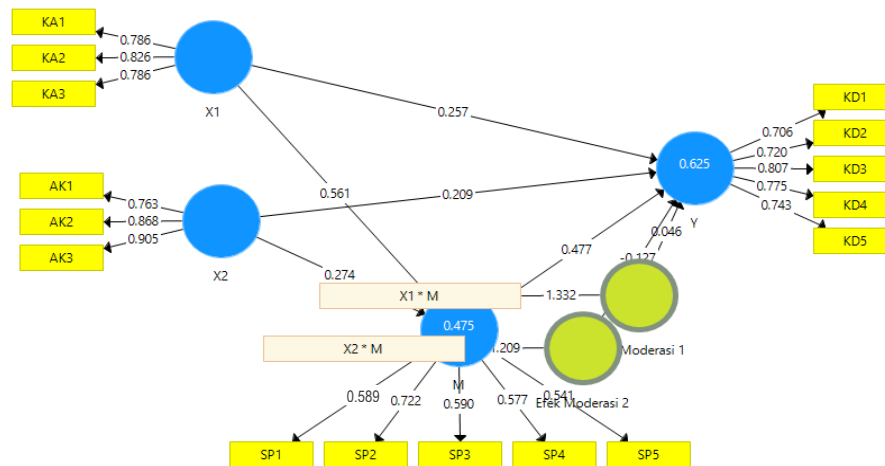
Exploratory information handling program utilizing SmartPLS. The advantage of the SEM-PLS method is the little test examination. The SEM-PLS show in this ponder is: SEM-PLS examination employing a arbitrator variable

### 3 RESULT AND DISCUSSION

#### 3.1 Result

##### a. Convergen Validity

This concurrent legitimacy test was carried out to be able to decide the level of appropriateness or rightness of each instrument in measuring the inquire about develop factors. An instrument that encompasses a great legitimacy esteem could be a reasonable and suitable instrument to be utilized to degree the build variable. The primary focalized legitimacy test is to look at the stacking calculate esteem of each instrument on the develop variable. A stacking esteem more prominent than 0.5 could be a great stacking calculate esteem for an instrument measuring its build factors. The comes about of the stacking calculate for each instrument on the develop variable can be seen in Figure 1 underneath.



**Figure 1.** Construct Variable Instrument Loading Factor Results

In Figure 2 it is obvious that the calculate loading value for each instrument within the build variable is at a esteem more noteworthy than 0.5. Hence it can be concluded that the concurrent legitimacy test with the calculate stacking approach has been fulfilled, in other words the develop variable rebellious within the think about are substantial. Moreover, the moment concurrent legitimacy test is to see at the Normal Change Extracted (AVE) value on the build variable. An AVE esteem more prominent than 0.5 could be a great AVE esteem for the build variable. The comes about of this concurrent legitimacy test are clarified as takes after.

**Table 4.** Results of Average Variance Extracted (AVE) Analysis

Variable	AVE	Information
X1 – Village Aparatus Competency	0,640	Valid
X2 – Accountability	0,718	Valid
Y – Village Financial Performance	0,564	Valid

*The Influence Of Village Aparatus Competency And Accountability On Village Financial Performance With Government Internal Control System (SPIP) As A Moderating Variable (Study In Villages In Biru-Blue District Deli Serdang District) , Sutan Amien Riyadi Siregar, et.all.*

M – Government Internal Control System	0,529	Valid
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Table 4 appears the Normal Fluctuation Extricated values of all develop factors in this think about that have a esteem more prominent than 0.5 ( $AVE > 0.05$ ). In this way it can be concluded that all build variable disobedient utilized in this consider have met the merged legitimacy testing criteria.

### b. Dicriminant Validity

The results of discriminant validity testing using the cross loading approach can be seen in Table 5 below.

**Table 5.** Discriminant Validity Testing of the Cross Loading Approach

Instrument Code	X1 Village Aparatur Competency	X2 Accountabilitu	Y Village Financial Performance	M Government Internal Control System
KA1	<b>0,786</b>	0,113	0,447	0,404
KA2	<b>0,826</b>	0,313	0,556	0,535
KA3	<b>0,786</b>	0,216	0,458	0,572
AK1	0,172	<b>0,763</b>	0,297	0,267
AK2	0,206	<b>0,868</b>	0,363	0,359
AK3	0,297	<b>0,905</b>	0,578	0,433
KD1	0,416	0,311	<b>0,706</b>	0,506
KD2	0,445	0,396	<b>0,720</b>	0,465
KD3	0,591	0,469	<b>0,807</b>	0,569
KD4	0,453	0,277	<b>0,775</b>	0,583
KD5	0,379	0,463	<b>0,743</b>	0,573
SP1	0,362	0,246	0,276	<b>0,589</b>
SP2	0,430	0,291	0,610	<b>0,722</b>
SP3	0,304	0,393	0,378	<b>0,590</b>
SP4	0,287	0,370	0,280	<b>0,577</b>
SP5	0,437	0,173	0,425	<b>0,541</b>

Source: Data processed from research results, 2022

It is known that each instrument on the develop variable tried features a more prominent esteem than the cross stacking esteem of the other rebellious. With the comes about of the cross stacking test it is concluded that the rebellious for each variable are not connected with each other. Thus these comes about appear that the build variable includes a exceptionally great discriminant esteem.

### c. Coeficient Determination

Investigation of the coefficient of assurance ( $R^2$ ) was carried out to decide the capacity of exogenous build factors to clarify or frame a show. The higher the esteem appeared by

*The Influence Of Village Apparatus Competency And Accountability On Village Financial Performance With Government Internal Control System (SPIP) As A Moderating Variable (Study In Villages In Biru-Blue District Deli Serdang District) , Sutan Amien Riyadi Siregar, et.all.*

R2, the superior the expectation comes about within the show. The comes about of this assurance coefficient (R2) can be seen in Table 6.

**Table 6.** Analysis of the Coefficient of Determination (R2)

Endogen Variable	R <sup>2</sup>
Village Financial Performance	0,609

Source: Data processed from research results, 2022

Table 6 appears the show shaped in a arrangement of Auxiliary Condition Modeling (SEM). It is known that the R2 esteem of this show is 0.609 or break even with to 60.9%, meaning that the government's inner control framework, town device competence, and responsibility in clarifying town budgetary execution factors is 60.9%. These comes about give a clear picture that the money related execution of the town device in Shop Serdang Rule is well shaped when the discernments of the government's inner control framework, town device competence, and responsibility are exceptionally great.

## Discussion

### a. The Influence of Village Apparatus Competence on Village Financial Performance Village apparatus competence

Is an critical calculate in carrying out town monetary execution and affecting town advancement. The comes about of this consider show that the competence of town device encompasses a critical impact on town money related execution in Biru-Biru Area, Store Serdang Rule, namely 0.258. In this way the competence of town device incorporates a critical impact on town monetary performance in Biru-Biru Area, Shop Serdang Rule, by 25.8%. These comes about conclude that Ho proposed that there's no impact of town apparatus competence on town money related execution in Biru-Biru Area, Shop Serdang Rule can be rejected, and acknowledge Ha that there's an impact of town device competence on town budgetary execution in Biru-Biru Locale, Shop Serdang Rule . Furthermore, the comes about of the consider appear that the preparing marker gives the most elevated evaluated esteem with 0.826 as a constituent figure of the town device competency variable. In the interim, the marker of obligation has the lowest estimated esteem of 0.786 in expanding the competence of town authorities, agreeing to inquire about comes about. For this reason, it is fundamental to preserve preparing pointers to maximize the competence of town device. It is trusted that the preparing conducted by the government for town device in planning town monetary execution reports will be economical - which can afterward be able to bring superior changes in information and abilities to each village device. The preparing held must too start from the issues confronted by town device in terms of planning village financial performance reports. With legitimate preparing, it'll increment the competence of town device in planning town reports concurring to government regulations. These comes about demonstrate that the competence of the town device is a characteristic of somebody who has the abilities, information and capacity to run village finances. The more competent the town device is in carrying out their work, the superior the village's money related execution will be. These comes about are in line with Yuniawati's investigate (2021) which proposes that the competence of town device essentially impacts town monetary reports. The way better the competence of the town

*The Influence Of Village Apparatus Competency And Accountability On Village Financial Performance With Government Internal Control System (SPIP) As A Moderating Variable (Study In Villages In Biru-Blue District Deli Serdang District) , Sutan Amien Riyadi Siregar, et.all.*

device in giving monetary reports, the more exact the execution of the budgetary reports will be. Moreover, the comes about of Ari and Suharyanti's inquire about (2022) reveal that town budgetary execution is emphatically affected by the competence of town authorities. The more competent town authorities, the superior the comes about of town money related reports. Moreover with the comes about of inquire about gotten by Dewi et al., (2019) which concluded that town government financial performance was affected by the competence variables of town authorities, particularly in planning quantifiable and precise budgetary reports. In this case, village money related execution reports must comply with Law Number 20 of 2018.

### **b. The Effect of Accountability on Village Financial Performance**

In carrying out town budgetary execution, obligation and genuineness are required which are critical and crucial perspectives that must be had by partners at the town government level, particularly town authorities, in realizing great town money related responsibility. The comes about of this ponder demonstrate that responsibility incorporates a critical impact on town monetary execution in Biru-Biru District, Deli Serdang Rule, to be specific 0.251. Hence responsibility encompasses a critical impact on town money related execution in Biru-Biru Area, Store Serdang Rule by 25.1%. This result is in line with investigate by Astuti and Roziq (2020) which states that town monetary execution is impacted by the responsibility of reports that are done. The higher the responsibility of the reports produced, the superior the village's money related execution will be. These comes about conclude that Ho proposed that there's no impact of accountability on town monetary execution in Biru-Biru Area, Shop Serdang Rule can be rejected, and acknowledge Ha that there's an impact of responsibility on town money related execution in Biru-Biru Locale, Store Serdang Regency. Furthermore, the comes about of the think about appear that markers of quantifiable yields and results give the most elevated evaluated esteem with 0.905 as a constituent calculate of the responsibility variable. Whereas the pointer of congruity between agents and procedural benchmarks has the most reduced assessed esteem of 0.763 in expanding responsibility, agreeing to the comes about of the think about. For this reason, it is vital to preserve markers of quantifiable yields and results to maximize responsibility.

### **c. The Government's Internal Control System Moderates the Influence of Village Apparatus Competence on Village Financial Performance**

investigate by Astuti and Roziq (2020) which states that town monetary execution is impacted by the responsibility of reports that are done. The higher the responsibility of the reports produced, the superior the village's money related execution will be. These comes about conclude that Ho proposed that there's no impact of accountability on town monetary execution in Biru-Biru Area, Shop Serdang Rule can be rejected, and acknowledge Ha that there's an impact of responsibility on town money related execution in Biru-Biru Locale, Store Serdang Regency. Furthermore, the comes about of the think about appear that markers of quantifiable yields and results give the most elevated evaluated esteem with 0.905 as a constituent calculate of the responsibility variable. Whereas the pointer of congruity between agents and procedural benchmarks has the most reduced assessed esteem of 0.763 in expanding responsibility, agreeing to the comes about of the think about.

*The Influence Of Village Apparatus Competency And Accountability On Village Financial Performance With Government Internal Control System (SPIP) As A Moderating Variable (Study In Villages In Biru-Blue District Deli Serdang District) , Sutan Amien Riyadi Siregar, et.all.*



For this reason, it is vital to preserve markers of quantifiable yields and results to maximize responsibility.

#### **d. The Government's Internal Control System Moderates the Effect of Accountability on Village Financial Performance**

Inner Control Framework Able to overcome issues emerging from shortcomings or dangers in overseeing town accounts that cannot be maintained a strategic distance from but can be controlled such as extortion. The comes about of this think about show that responsibility includes a noteworthy impact on town monetary execution in Biru-Biru District, Deli Serdang Rule, to be specific 0.123. In this way responsibility contains a critical impact on town money related performance in Biru-Biru Area, Store Serdang Rule by 12.3%. These comes about conclude that Ho proposed that there's no balance of the government's inner control framework on the impact of accountability on town monetary execution in Biru-Biru Locale, Store Serdang Rule can be rejected, and acknowledges Ha that there's control of the government's inside control framework on the impact of responsibility on town budgetary execution within the Locale of Biru-Biru, Store Serdang Regency. Furthermore, the comes about of the ponder appear that the chance appraisal marker gives the most elevated evaluated esteem with 0.722 as a constituent calculate of the government's inside control framework factors. Whereas the inside control monitoring indicator has the most reduced evaluated esteem with 0.541 in moving forward the government's inner control framework, concurring to inquire about comes about. For this reason, it is vital to preserve chance appraisal markers to maximize the government's inner control system. Furthermore, to move forward chance appraisal in announcing town money related execution, suitable yields are required. To create the yield of town money related execution reports in agreement with government regulations, a government inside control framework is required agreeing to directions on the utilize and administration of village funds. Thus the yield delivered is within the shape of an suitable town money related execution report and is supported by the government's inside control framework which can coordinate the planning of town money related reports to be superior agreeing to government regulations. According to Damayanti et al., (2021) expressed that an inner control system may be a prerequisite for solid administration of open administration and open back. Since with a great inside control framework, the organization can work appropriately. The nation town inside control framework is one of the control instruments that can be connected to realize town financial effectiveness through money related administration.

#### **4. CONCLUSION**

The competence of village apparatus has an influence on village financial performance in Biru-Biru District, Deli Serdang Regency. These results indicate that in order to carry out good financial performance, competent village apparatus is needed in carrying out village financial performance. Accountability has an influence on village financial performance in Biru-Biru District, Deli Serdang Regency. These results indicate that to carry out good financial performance it is necessary to take responsibility in receiving the mandate to run village finances. The government's internal control system moderates the competency of village apparatus on village financial performance in Biru-Biru District, Deli Serdang Regency. These results indicate that in

*The Influence Of Village Apparatus Competency And Accountability On Village Financial Performance With Government Internal Control System (SPIP) As A Moderating Variable (Study In Villages In Biru-Blue District Deli Serdang District) , Sutan Amien Riyadi Siregar, et.all.*

order to carry out good financial performance, the role of village apparatus and oversight is needed in carrying out village finances so that they are more directed and run well. The government's internal control system moderates accountability for village financial performance in Biru-Biru District, Deli Serdang Regency. These results indicate that to carry out good financial performance it is necessary to take responsibility so that fraud does not occur. For this reason, the role of the Government Internal Control System is a solution in supervising every action in order to reduce fraud.

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