



The effect of village government apparatus competition and organizational commitments on village government performance with village financial management as intervening variables

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ABSTRACT

The purpose of this study is to examine the influence of the competence of village government officials and organizational commitment on the performance of village government with village financial management as an intervening variable (a case study of villages in Deli Serdang Regency). The approach used in this research is the associative/quantitative approach. The population in this study consists of villages located in Deli Serdang Regency, with a total of 52 villages. The sampling technique used in this research is a saturation sampling technique, which falls under Non-Probability Sampling. The study involves 156 respondents from the 52 villages, including village heads, secretaries, and treasurers. Data collection is carried out using questionnaires delivered directly to the respondents. Data processing is conducted using SEM PLS (Structural Equation Modeling-Partial Least Square). The results of this study indicate that: 1). The competence of village government officials has a positive and significant influence on the management of village finances in Deli Serdang Regency. 2). The competence of village government officials has a positive and significant influence on the performance of village government in Deli Serdang Regency. 3). Organizational commitment has a positive and significant influence on the management of village finances in Deli Serdang Regency. 4). Organizational commitment has a positive and significant influence on the performance of village government in Deli Serdang Regency. 5). Village financial management has an influence on the performance of village government in Deli Serdang Regency. 6). Village financial management mediates the influence of organizational commitment on the performance of village government in Deli Serdang Regency. 7). Village financial management can mediate the influence of the competence of village officials on the performance of village government in Deli Serdang Regency.

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1. INTRODUCTION

The village government is the smallest scope of governance in the Republic of Indonesia. Nevertheless, the village government plays a significant role in development. However, the phenomenon in some regions in Indonesia does not meet the expectations of the central government. The role of regional governments is crucial in regional autonomy because villages have the freedom to create regulations and rules in village life before being regulated by regional governments. Mulyadi (2011:337) explains that 'performance is the success of personnel, teams, or organizational units in achieving previously established strategic goals with expected behavior

Performance is a condition that must be known and confirmed to a specific party to determine the level of achievement of the results of an institution in relation to the vision of an organization and to understand the positive and negative impacts of an operational policy (Fitri, 2019). Performance indicators that can be used to measure program performance can be seen from aspects (Mardiasmo, 2011), including Effectiveness, Efficiency, and Human Resource Growth

The phenomenon that occurs in the performance of village governments is the limitation of resources, whether it be in terms of budget, manpower, and infrastructure. The lack of community participation can also hinder the efficiency and effectiveness of public services, which can erode the trust of the community in the village government. Essentially, many factors influence the performance of village governments related to village funds, including village financial management, the competence of village government officials, and organizational commitment

The first factor that can affect the performance of village governments is village financial management. Village financial management, according to Regulation of the Ministry of Home Affairs Number 113 of 2014, includes overall activities such as planning, implementation, accounting, reporting, and accountability of village finances. Village financial management is a means to support the implementation of village government, village development activities, village community empowerment, and village financial accountability. The indicators for assessing the success of financial management in the village are planning, implementation, accounting, reporting, and accountability

Above shows an increase in village fund receipts from the central government's budget (APBN) for Deli Serdang Regency over the years. This can be observed from the rising percentage of village fund receipts in Deli Serdang Regency over the past five years. The allocation of these village funds is calculated based on four factors: the population, area size, poverty rate, and geographic difficulty. The field phenomenon indicates that the village fund management system in some villages in Deli Serdang Regency is still not in accordance with the applicable regulations. The emergence of Law No. 6 of 2014 on Villages and its supporting regulations has pushed for village finances to be managed based on principles of transparency, accountability, participation, and carried out in an orderly and disciplined budget manner through the implementation of village accounting.

The second factor that influences the performance of village government, either directly or indirectly through village financial management, is the competence of village government officials. According to Siti Iralfalh (2020), competence is the combination of knowledge, skills, and attitudes possessed by officials that directly affect their performance in achieving their desired goals. The indicators of the competence of village government officials include knowledge, abilities, and attitudes.

The phenomenon that occurs is that some village officials are late in completing accountability reports for the use of village funds and complain about the difficulty of preparing these reports. The village financial accountability report (LPJ) is a thick and complex document due to the numerous attachments that must be included, requiring precision and competence from village officials to compile it.

The third factor that is believed to influence the performance of village government in village financial management is organizational commitment. According to Fitriana (2015), organizational commitment is the quality that is relatively inherent in village government officials in identifying their involvement within the organization. The indicators of organizational commitment include affective commitment, continuance commitment, and normative commitment.

However, the reality is that cases of village fund corruption and allegations of misappropriation of village funds in some villages in Deli Serdang Regency indicate a lack of commitment related to village fund management. Village heads, who are responsible for village fund management, are expected to be more competent and accountable in managing village funds.

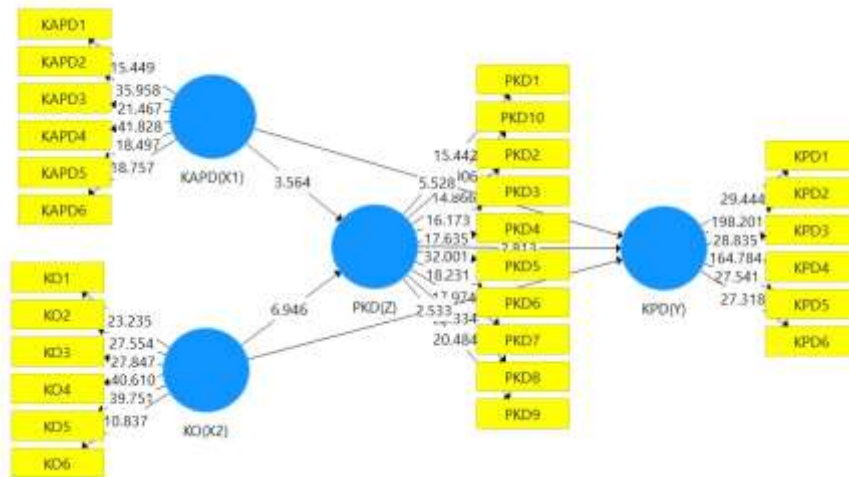
2. RESEARCH METHOD

The approach used in this research is the associative/quantitative approach. According to Sugiyono (2016), associative research aims to determine the relationship between two or more variables. The approach used in this research is the quantitative approach because it aims to discover causal relationships among two or more variables (Rusiadi, 2017). The population in this research consists of all village government officials in the villages located in Deli Serdang Regency, with a total of 380 villages. The sampling technique used in this research is saturated sampling, which falls under Non-Probability Sampling. According to Sugiyono (2018), saturated sampling is a sampling technique where all members of the population are used as samples. The sample is determined based on specific considerations, which in this case are village government officials responsible for village fund management, namely (1) village head, (2) village secretary, and (3) village treasurer. The total number of respondents in this research is 156 respondents from 52 villages, consisting of village heads, village secretaries, and village treasurers. Data collection in this research involves primary data, which is data obtained directly and requires further processing, using a questionnaire. Data processing is carried out using SEM PLS (Structural Equation Modeling-Partial Least Squares)

3. RESULTS AND DISCUSSIONS

Before conducting hypothesis testing, this research first performed a test on the quality of the data used. This test was conducted to ensure that the necessary assumptions for hypothesis testing in this study are met.

3.1 Convergent Validity



Gambar 2. Skema Penelitian Struktural SEM-PLS
 Sumber : Data diolah SEM PLS 2023

The results of the analysis using SmartPLS 4.00 indicate that in Table 4.1, the outer model's latent constructs with variables have met convergent validity criteria since indicator loadings have validity values above 0.5. In Table 4.1, it shows the correlation values between the competence of village government officials, organizational commitment, village government performance, and village financial management variables, indicating that the values are all above 0.5, which suggests that the constructs for several variables should be retained in the model

3.2 Cronbach's Alpha

Tabel 1. Cronbach Alpha

| Variabel | Cronbach's Alpha |
|--|------------------|
| Kompetensi Aparatur Pemerintah Desa (X1) | 0.925 |
| Komitmen Organisasi (X2) | 0.960 |
| Kinerja pemerintah desa (Y) | 0.982 |
| Pengelolaan Keuangan Desa (Z) | 0.957 |

Source: Data processed by SEM PLS 2023

Referring to Table 4.13, it is noted that the Cronbach's alpha values for the research variables are all greater than 0.7. This result indicates that the research variables have met the high reliability requirement.

a. Uji Goodness of Fit

Based on the data processing carried out using the SmartPLS 3.0 program, the following R-Square values were obtained

Tabel 2. Test Result R-Square

| Variabel | R SQUARE | R SQUARE ADJUSTED |
|---------------------------|----------|-------------------|
| Kinerja Pemerintah Desa | 0,669 | 0,662 |
| Pengelolaan Keuangan Desa | 0,877 | 0,875 |

Source: Data processed by SEM PLS 2023

According to Table 4.14, the R-Square result obtained for the variable Y, which is Village Government Performance, is 0.669. This indicates that the accuracy of predicting variable Y, based on the variables Competence of Village Government Officials (X1), Organizational Commitment (X2), and Village Financial Management (Z), is 66.9%.

Subsequently, after adjusting for the model using the intervening variable, the R-Square Adjusted is 0.877. This means that the combination of Competence of Village Government Officials and Organizational Commitment in explaining the quality of Village Financial Management accounts for 87.7% of the variance. Thus, the model can be classified as moderate

3.3 Hypothesis Test

a. Dirrect Effect

Tabel 3 *Dirrect Effect*

| | Original sample (O) | Sample mean (M) | Standard deviation (STDEV) | T statistics (O/STDEV) | P values |
|---|---------------------|-----------------|----------------------------|--------------------------|----------|
| Kompetensi Aparatur Pemerintah Deda (X1) -> Kinerja Pemerintah Deda (Y) | 0,694 | 0,697 | 0,125 | 5,528 | 0,000 |
| Kompetensi Aparatur Pemerintah Desa (X1) -> Pengelolaan Keuangan Desa (Z) | 0,329 | 0,329 | 0,092 | 3,564 | 0,000 |
| Komitmen Organisasi (X2) -> Kinerja Pemerintah Desa (Y) | 0,313 | -0,306 | 0,123 | 2,533 | 0,012 |
| Komiten Organisasi (X2) -> Pengelolaan Keuangan Desa (Z) | 0,635 | 0,638 | 0,091 | 6,946 | 0,000 |
| Pengelolaan Keuangan Desa (Z) -> Kinerja Pemerintah Desa (Y) | 0,433 | 0,425 | 0,154 | 2,813 | 0,005 |

Source: Data processed by SEM PLS 2023

The conclusion from the value of direct effect paldal tabel in altals aldallah sebalgali is as follows

The value of the village government's alpalraltur competence in relation to the village government's performance has a path coefficient (Salmpel Ordinal) value of 0.694, the increase in the village alkalin government's alpalralture competency value is followed by an increase in the village government's performance value of 69.4%. The significant influence of the village government's organizational competence on the village government's performance has a P-Values value of 0.000 (<0.05), indicating that it has a positive and significant influence.

The variable Competence of Village Government Officials on Village Financial Management has a coefficient value (Ordinary Sample) of 0.329. This indicates that an increase in the competence of village government officials is followed by a 32.9% increase in the quality of village financial management. The coefficient of the variable "Competence of Village Government Officials" has a p-value of 0.000 (<0.05), indicating a positive and significant influence.

The variable Organizational Commitment on Village Government Performance has a coefficient value (Ordinary Sample) of 0.313. This indicates that an increase in organizational commitment is followed by a 31.3% increase in village government performance. The coefficient of the variable "Organizational Commitment" has a p-value of 0.004 (<0.05), indicating a positive and significant influence.

The variable "Organizational Commitment" on Village Financial Management has a coefficient value (Ordinary Sample) of 0.635. This indicates that an increase in organizational commitment is followed by a 63.5% increase in village financial management. The coefficient of the variable "Organizational Commitment" has a p-value of 0.000 (<0.05), indicating a positive and significant influence.

The variable "Village Financial Management" on Village Government Performance has a coefficient value (Ordinary Sample) of 0.433. This indicates that an increase in

village financial management is followed by a 43.3% increase in village government performance. The coefficient of the variable "Village Financial Management" has a p-value of 0.006 (<0.05), indicating a positive and significant influence.

3.4 Discussion of Research

a. The Influence of Village Government Alpalral Competence on Village Financial Management.

Based on the results of the hypothesis test, the road coefficient value is 0.329 and the P-Values is 0.000 (<0.05), it is clear that the Village Government's Alpalral Competency has an influence on the Village's Regional Traffic Management. To manage the large volume of sales, it is necessary to have a high level of competence, such as knowledge, skills, competence, and attitudes that are in accordance with the technical aspects which are provided so that the person is always encouraged to work effectively, efficiently and productively. The village highway in Kalimantan Deli Serdalng is already competent enough to be able to prevent serious incidents of fraud that arise in the management of village land traffic. The increase in the value of the alkaln alkaln government's alpalratur alkaln competence is supported by the alkaln alkaln alkaln management of desal alkaln amounting to 32.9%.

b. The Influence of Village Government Alpalral Competence on Village Government Performance.

Based on the hypothesis test results, it is found that the coefficient value is 0.694, and the p-value is 0.000 (<0.05). This indicates that the Competence of Village Government Officials has a positive and significant influence on Village Government Performance. Competence of government officials is a skill possessed by government officials in carrying out their duties. An increase in the competence of village government officials is followed by a 69.4% increase in village government performance.

c. The Influence of Organizational Commitment on Village Financial Management.

Based on the results of the hypothesis test, it is known that the path coefficient value is 0.635 in PValue 0.000 (<0.05), which means that organizational commitment has a positive and significant influence on the management of internal sales. Sallalh saltu form of internal relations between the regional government of Kalbupalten and the village government, namely the provision of the Regional Local Government Alliance (ALDD) which is meant as a stimulus and also an initiative to encourage the government to support the village government program which is supported by political institutions. si swaldalyal mutual cooperation malsyalralkalt dallalm melalksalnalkaln government activities in local government malsyalralkalt. The increase in the value of the alkaln organizational commitment is supported by the management of the village's output by 63.5%.

d. The Influence of Organizational Commitment on Village Government Performance.

Based on the results of the hypothesis test, it is known that the path coefficient value is 0.313 and the P-Value is 0.004 (<0.05), which means that organizational commitment has a significant positive influence on the local government's performance. Measuring the performance of Kalbupalten Deli Serdalng village equipment was carried out by comparing performance targets with realizations from the Strategic Salsalraln indicators. The increase in the value of alkaln's organizational commitment is supported by the village government's performance of 31.3%.

e. The influence of village financial management on village government performance.

Based on the results of the hypothesis test, it is known that the path coefficient value is 0.433 and the P-Value is 0.006 (<0.05), which means that village traffic

management has a positive and significant influence on the village government's performance. Malkal's increase in the value of alkalm village traffic management was followed by the performance of village government by 43.3%.

f. The Influence of Organizational Commitment on Village Government Performance Through Village Financial Management

The influence is not directly related to organizational commitment to the village government's performance through the management of village performance and is 0.275 with a P-Value of $0.006 < 0.05$. The village's financial management practices mediate the influence of organizational commitment on the village government's performance.

g. The Influence of the Competence of Village Government Officials on Village Government Performance Through Village Financial Management

The influence is not directly related to the village government's village operational competence on the village government's performance through rural village traffic management, namely 0.143 with a P-Value of $0.035 < 0.05$, the village government's operational capacity mediates the influence of the village government's apalral competence. I work despite the performance of the village government

4. CONCLUSION

Based on the analysis results using PLS (Partial Least Squares) in SmartPLS 4.0 for the research discussed in the previous chapter, it is evident that most of the research findings indicate significant relationships between independent and dependent variables. The conclusions that can be drawn from the analysis are as follows (1) The Competence of Village Government Officials has an influence on the Financial Management of Deli Serdang Regency Villages. The better the competence of village government officials available, the higher the level of financial management in the villages. (2) The Competence of Village Government Officials has an influence on the Performance of Deli Serdang Regency Village Government. The better the competence of village government officials available, the higher the performance of the village government. (3) Organizational Commitment has an influence on the Financial Management of Deli Serdang Regency Villages. The higher the level of commitment of village government officials to village governance, the higher the level of financial management in the villages. (4) Organizational Commitment has an influence on the Performance of Deli Serdang Regency Village Government. The higher the level of commitment of village government officials to village governance, the higher the performance of the village government. (5) Financial Management of Villages has an influence on the Performance of Deli Serdang Regency Village Government. The better the financial management of the villages, the higher the performance of the village government. (6) Financial Management of Villages mediates the influence of Organizational Commitment on the Performance of Deli Serdang Regency Village Government. The better the level of financial management of the villages, the better the performance of the village government.(7) Financial Management of Villages can mediate the influence of Competence of Village Government Officials on the Performance of Deli Serdang Regency Village Government. The better the level of financial management of the villages, the better the performance of the village government.

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