

ISSN 1978 - 8029; e-ISSN 2580-9792

Jurnal Akuntansi

Vol. 18, No. 1

April, 2024

Rizki Adhi Pratama, dan Mohamad Gunadi	PENGUJIAN BESARAN PERGESERAN LABA PERUSAHAAN MULTINASIONAL DENGAN MOTIF PERPAJAKAN DI ASEAN: STUDI FDI TIPOLOGI
Robert Jao, Ana Mardiana dan Anthony Holly	PERAN DIVERSITAS DEWAN DIREKSI MELALUI PERTUMBUHAN DAN REPUTASI DALAM MENCIPTAKAN NILAI PERUSAHAAN
Firma Sulistiyowati, Ima Kristina Y. dan Aurelia Melinda N. W.	PENGELOLAAN ALOKASI DANA DESA DITINJAU DARI KOMPETENSI APARATUR, KOMITMEN ORGANISASI, DAN PARTISIPASI MASYARAKAT
Amadea Chrestella, dan Santy Setiawan	PENGARUH AUDIT OPERASIONAL PADA EFEKTIVITAS PENJUALAN SSL
Santy Aji Sitohang, dan Sahala Purba	DETERMINASI PEMANTAPAN MASYARAKAT DALAM PENATAAN DANA DESA DI KECAMATAN PULO BANDRING
Septian Rahul D. S., Thia Margaretha T., Christianus Yudi P. dan Andang Wirawan S.	KOMPARASI BANK KONVENSIONAL DAN BANK DIGITAL DENGAN METODE RGEC

Vol. 18, No. 1

Jurnal Akuntansi

April, 2024



FAKULTAS EKONOMI
UNIVERSITAS KATOLIK INDONESIA ATMA JAYA
J A K A R T A

Jurnal Akuntansi

Vol. 18, No. 1

April, 2024

TIM EDITORIAL

Megawati Oktorina, Scopus ID: 57221646988, FEB Univ. Katolik Indonesia Atma Jaya
Weli, Scopus ID:56674656700, FEB Univ. Katolik Indonesia Atma Jaya
Luk Luk Fuadah, Scopus ID: 57196186874, FEB Univ. Sriwijaya
Jantje Eduard Lekatompessy, Scopus ID: 57372502100, Universitas Pattimura
Elen Puspitasari, Scopus ID: 57214110696, Stikubank University
Almatius Setya Marsudi, Scopus ID: 57838363800, FEB Univ. Katolik Indonesia Atma Jaya
Sri Hapsari, Sinta ID 6007750, FEB Univ. Katolik Indonesia Atma Jaya
Synthia Madyakusumawati, Scopus ID: 57218922431, FEB Univ. Katolik Indonesia Atma Jaya
Andang Wirawan Setiawanbudi, Sinta : 6704020, FEB Univ. Katolik Indonesia Atma Jaya
Caecilia Atmini Susilandari, Sinta ID: 6692978, FEB Univ. Katolik Indonesia Atma Jaya
Julianti Syarief, Scopus ID: 57189497468, FEB Univ. Katolik Indonesia Atma Jaya

TIM REVIEW

Irenius Dwinanto Bimo, Shinta ID 6004059, FEB Univ. Katolik Indonesia Atma Jaya
Christina Juliana, Sinta ID:6094492, FEB Univ. Katolik Indonesia Atma Jaya
Fransiskus E. Daromes, Scopus ID: 57194770943, FEB Univ. Atma Jaya Makasar
Hengki Tamando Sihotang, Scopus ID:57209358473, STMIK Pelita Nusantara Medan
Ricardo Freedom Nanuru, Scopus ID: 57200986708, Universitas Kristen Indonesia Maluku
Indira Januarti, Sinta ID: 6028837, FEB Univ. Diponegoro
F.A. Joko Siswanto, Sinta ID: 6018925, FEB Univ. Atma Jaya Yogyakarta
Elizabeth Lucky Maretha Sitinjak, Sinta ID: 257215, Univ. Katolik Soegijapranata
Sailendra, Sinta ID : 5981375, Universitas Pancasila
Ardiani Ika Sulistyawati, Sinta ID: 6031322, Universitas Semarang (USM)
Grace Tianna Solovida, Sinta ID:6068493 STIE Bank BPD Jawa Tengah
Widyahayu Warmmeswara Kusumastati, Sinta ID:6813988 Universitas Jenadral Soedirman
Nurul Aisyah Rachmawati, Sinta ID:5991734 Universitas Trilogi
Petrus Ridaryanto, Scopus ID: 57203938045, FEB Univ. Katolik Indonesia Atma Jaya
Mukhlisin, Scopus ID:57204913524, FEB Univ. Katolik Indonesia Atma Jaya
Siti Saadah SCOPUS ID: 571 96394978 FEB Univ. Katolik Indonesia Atma Jaya
C. Fara Dharmastuti SCOPUS ID: 56786272500 FEB Univ. Katolik Indonesia Atma Jaya

Sekretariat

Fakultas Ekonomi dan Bisnis Universitas Katolik Indonesia Atma Jaya
Gedung B, Lantai 6, Telp. (021) 5708815, 5734054-55 ext. 2143
Jl. Jenderal Sudirman No. 51, Jakarta Selatan 12930
Email: jara@atmajaya.ac.id; jara.febuaj@gmail.com

Jurnal Akuntansi

Vol. 18, No. 1

April, 2024

DAFTAR ISI

PENGUJIAN BESARAN PERGESERAN LABA PERUSAHAAN MULTINASIONAL DENGAN MOTIF PERPAJAKAN DI ASEAN: STUDI FDI TIPOLOGI <i>Rizki Adhi Pratama, dan Mohamad Gunadi</i>	01-31
PERAN DIVERSITAS DEWAN DIREKSI MELALUI PERTUMBUHAN DAN REPUTASI DALAM MENCIPTAKAN NILAI PERUSAHAAN <i>Robert Jao, Ana Mardiana dan Anthony Holly</i>	32-71
PENGELOLAAN ALOKASI DANA DESA DITINJAU DARI KOMPETENSI APARATUR, KOMITMEN ORGANISASI, DAN PARTISIPASI MASYARAKAT <i>Firma Sulistiyowati, Ima Kristina Y. dan Aurelia Melinda N. W.</i>	72-94
PENGARUH AUDIT OPERASIONAL PADA EFEKTIVITAS PENJUALAN SSL <i>Amadea Chrestella, dan Santy Setiawan</i>	95-117
DETERMINASI PEMANTAPAN MASYARAKAT DALAM PENATAAN DANA DESA DI KECAMATAN PULO BANDRING <i>Santy Aji Sitohang, dan Sahala Purba</i>	118-133
KOMPARASI BANK KONVENSIIONAL DAN BANK DIGITAL DENGAN METODE RGEC <i>Septian Rahul D. S., Thia Margaretha T., Christianus Yudi P. dan Andang Wirawan S.</i>	134-167

**PENGELOLAAN ALOKASI DANA DESA DITINJAU DARI
KOMPETENSI APARATUR, KOMITMEN ORGANISASI,
DAN PARTISIPASI MASYARAKAT**

**MANAGEMENT OF VILLAGE FUNDS ALLOCATION IN VIEW OF
APPARATUS COMPETENCE, ORGANIZATIONAL COMMITMENT,
AND COMMUNITY PARTICIPATION**

Firma Sulistiyowati *
Ima Kristina Yulita †
Aurelia Melinda Nisita Wardhani ‡

ABSTRAK

Dana yang dialokasikan untuk desa berpotensi disalahgunakan oleh aparatur desa dalam hal pengelolaannya sehingga tujuan meringankan kemiskinan bagi masyarakat yang terpinggirkan dapat tidak tercapai. Penelitian ini bertujuan menguji pengaruh kompetensi aparatur, komitmen organisasi, dan partisipasi masyarakat terhadap pengelolaan alokasi dana desa. Pendekatan yang digunakan dalam studi ini adalah pendekatan kuantitatif. Pengumpulan data dilakukan dengan menggunakan kuesioner. Variabel dalam penelitian ini meliputi variabel independen, yaitu kompetensi aparatur, komitmen organisasi, dan partisipasi masyarakat. Variabel dependennya adalah pengelolaan alokasi dana desa. Penelitian dilakukan pada aparatur desa dan perwakilan masyarakat di desa-desa Kabupaten Bantul dengan teknik analisis data regresi linier berganda. Hasil penelitian ini menunjukkan bahwa kompetensi aparatur dan partisipasi masyarakat berpengaruh pada pengelolaan alokasi dana desa, sedangkan komitmen aparatur tidak berpengaruh pada pengelolaan alokasi dana desa. Implikasi penelitian ini adalah tercapainya pengelolaan alokasi dana desa yang mampu mencegah penyalahgunaan dari aparatur desa serta melibatkan partisipasi masyarakat karena mempertimbangkan kompetensi aparatur desa.

Kata kunci: Kompetensi Aparatur, *Komitmen Organisasi*, Partisipasi Masyarakat, Alokasi Dana Desa.

ABSTRACT

Funds allocated to villages have the potential to be misused by village apparatus in terms of management so that the goal of alleviating poverty for marginalized communities cannot be achieved. This study aims to examine the influence of apparatus competence, organizational commitment, and community participation on the management of village fund allocations. The approach used in this study is a quantitative approach. Data collection was carried out using a questionnaire. The variables in this study include

* Fakultas Ekonomi, Universitas Sanata Dharma, firma@usd.ac.id

† Fakultas Ekonomi, Universitas Sanata Dharma, yulitaimakristina@gmail.com

‡ Fakultas Ekonomi, Universitas Sanata Dharma, nisita.wardhani@usd.ac.id

Penulis Korespondensi: Firma Sulistiyowati

Sitasi: Sulistiyowati, F., Yulita, I.K. & Wardhani, A.M.N. (2024). Management of Village Funds Allocation in View of Apparatus Competence, Organizational Commitment, and Community Participation. *Jurnal Akuntansi*, 18 (1),

Artikel masuk: 5 Juli 2023; Artikel diterima: 3 April 2024

independent variables, namely Apparatus Competence, Organizational Commitment, and Community Participation. The dependent variable is Village Fund Allocation Management. The research was conducted on village apparatus and community representatives in the villages of Bantul Regency using multiple linear regression data analysis techniques. The results of this study indicate that apparatus competence and community participation affect the management of village fund allocations, while apparatus commitment does not affect the management of village fund allocations. The implication of this research is the achievement of village fund allocation management that is able to prevent misuse of the village apparatus and involves community participation because it takes into account the competence of the village apparatus.

Keywords: *Apparatus Competence, Organizational Commitment, Community Participation, Allocation of Village Funds.*

1. INTRODUCTION

Indonesia is an archipelagic country consisting of many villages and kalurahan. The Village Fund Smart Book (2019) states that since 2015, the Indonesian government has been allocating more money to villages each year, covering all of Indonesia's provinces. According to the book, village funds can be used for a variety of things to raise the welfare of rural areas. The community must be active in the management of funds to ensure that their usage is appropriate. Such involvement is necessary to avoid or prevent fraud or fraud against managed funds. *Indonesia Corruption Watch* (ICW) reported that 82.5% of corruption cases at the village level during 2015-2017 were related to village funds and involved village heads, village officials and village heads' families (<https://antikorupsi.org>, 2023).

The existence of the village fund distribution program to all villages in Indonesia makes the village apparatus have the authority to manage these funds. One type of village revenue is the allocation of village funds (ADD). This fund is taken from the APBD after special funds have been allocated (Law No. 6 of 2014 article 71 paragraph 4) in Jae et al. (2019). The law also states that ADD can be used for village development and village operational financing. The amount of funds that need to be managed is not small so that human resources are needed, in this case village apparatus who are competent and have a high commitment to the organization. In order for the utilization of the village finances to be properly allocated in line with its designation, the community's involvement and

participation in overseeing programs and activities run in the village is also necessary.

The management of ADD, which is a significant issue, must be done by capable local leaders (Widyatama et al., 2017). Another study by Yusuf et al. (2021) that found that improving the apparatus' competence can avoid fraud in village finance management in the village government of Central Adonara sub-district supports this as well. The complexity of the managers' jobs has an impact on the accountability of village fund management, according to Mualifu et al. (2019). Additionally, Aprilia and Yuniasih (2021) claim that the effectiveness of village apparatus has a favorable impact on village financial management in village governments throughout the city of Denpasar. Rasmini and Mimba (2021), Aprilia and Yuniasih (2021), and Diansari et al. (2022) also state that the competence of officials has a positive impact on the management of village fund allocation. This implies that there is less risk of financial mismanagement or more targeted financial allocation the more competent the village machinery is. Although some contend that the effectiveness of the apparatus has no bearing on the administration of local fund (Suryani & Hidayat, 2023).

The competence of the village apparatus needs to be complemented by organizational commitment. This commitment will create a sense of belonging to the organization so that someone becomes more responsible and motivated to do the tasks given to him so that organizational goals can be achieved (Septarini & Papilaya, 2016). In addition, organizational commitment also affects the accountability of village fund allocation management in 19 villages of Mrebet District, Purbalingga Regency (Mualifu et al., 2019). Meanwhile, Dewi et al. (2019) also found that organizational commitment affects village fund management in Momunu District. This implies that he will be more motivated to perform his duties so that the distribution of village funds can be managed properly the higher the level of the village apparatus's commitment.

Along with the proficiency and dedication of the village apparatus, the community also needs to be involved in planning and supervising the implementation of village development activities using the allocation of village funds. In Aceh District, Umaira and Adnan (2019), Jaa et al. (2019), Suciningtyas

and Suropto (2021), and Muhrayani et al. (2021) discovered that community involvement influences accountability for local money allocation management as well. This implies that the better the administration of village fund allocation, the higher the level of community participation. Rasmini and Mimba (2021) also affirm that community participation has a positive influence on the management of village fund allocation. While to Tumbel (2017), the low level of community involvement was a contributing factor to one of the failures in managing village funds. This happens because most educated people are not adequate to understand village fund management.

Previous studies were conducted outside the Special Region of Yogyakarta such as East Nusa Tenggara, Bali and Purbalingga and used the old regulation on the village funds distribution, namely Law Number 6 Year 2014 concerning Villages. This research uses the latest regulations regarding the village funds distribution contained in Perregulation Bupati Bantul (Perbup) number 9 of 2022 and was carried out in villages located in Bantul Regency. This was chosen because Bantul has 75 villages and received a village fund allocation of 97 billion in 2021 and 94 billion rupiah in 2022 (Perbup Bantul number 9 of 2022). This amount generally increases every year so that it requires competence and commitment from the village apparatus and community participation in its management so that this fund is in accordance with what is mandated in the Law. Because the main purpose of the allocation of funds is village development and operational costs. Furthermore, there was an interesting phenomenon in 2021, namely the designation of Panggunharjo village in the Sewon sub-district as an anti-corruption village by the Corruption Eradication Commission (KPK) of the Republic of Indonesia (<https://jogjapolitan.harianjogja.com/read/2021/12/01/511/1089643/desa-di-bantul-ini-dinobatkan-kpk-sebagai-desa-antikorupsi>, 2024). This reinforces the motivation for conducting research in Bantul Regency. Thus, this research is important to anticipate the misuse of village fund allocation caused by the lack of competence of village apparatus, weak commitment of village apparatus and not involving village communities, causing misappropriation or misuse of village funds. This aligns with Stewardship theory and Action Theory, suggesting that

village officials with high competence and strong commitment to the organization will wholeheartedly work to realize the interests and goals of the organization, ensuring that the management of village fund allocation is targeted appropriately. Additionally, they will involve the community to enable them to assess the utilization of village fund allocation from planning to implementation.

Based on the background of the problem, the question to be answered in this study is "Does apparatus competence, organizational commitment, and community participation affect the management of village fund allocation? The purpose of this study is to examine the effect of apparatus competence, organizational commitment, and community participation on the management of village fund allocation.

The results of this study are expected to contribute to several parties, namely first, for village governments as input for policy makers to pay more attention to factors that affect the management of village fund allocation, especially related to the competence of village apparatus, organizational commitment, and community participation. Second, for rural communities, as a form of supervision of the allocation of village funds for village development and operations. Third, for future researchers, this research can broaden horizons and enrich related fields of study.

2. LITERATURE REVIEW AND HYPOTHESES

Village Financial Management

Village finances need to be managed appropriately by village officials. Permendagri number 20 of 2018 concerning Village Financial Management states that activities in this management start from planning, implementing, reporting to accountable activities that use funds intended for the village. The Permendagri also states that transparent, accountable and participatory principles are needed in managing village finances.

Additionally, Aprilia and Yuniasih (2021) assert that the effectiveness of the village apparatus has a favorable impact on the management of village finances. Every village needs a competent apparatus to manage its funds so that their utilization can be right on target. One type of fund that needs to be managed is the Village Fund Allocation (ADD).

The sources of village income based on Permendagri No. 113 of 2014 are as follows:

1. Village Original Income (PADes) This income consists of:
 - a. Business outcomes: Land in the local treasury and Bumdes outcomes.
 - b. Asset output: Village markets, public restrooms, irrigation.
 - c. Self-help, participation, and reciprocal aid: how society functions through the production of things valued at money and energy.
 - d. Original village supplemental income: the proceeds of the village retribution.
2. Village funds, a portion of the earnings from local taxes, financial support from the provincial, and district/city APBD are all included in the transfer.
3. Grants and legal village income are included in miscellaneous income.

Village Fund Allocation

The Regulation on Village Fund Allocation in Bantul Regency is contained in Bantul Regent Regulation No. 9 of 2022 concerning Procedures for Allocating Village Fund Allocation and the Amount of Village Fund Allocation for Each Village Fund Allocation for Each Village Year 2022. Peraturan Bupati (Perbup), states that the Village Fund Allocation (ADD) is a portion of the equalization fund (at least 10%) that the District receives in the Regional Revenue and Expenditure Budget after the Special Allocation Fund has been subtracted. According to the regulation, the allocation of village funds comes from the regional budget. The allocation of ADD is carried out after the general budget policy and the determination of the temporary budget ceiling (KUA-PPAS). The APBD is mutually agreed between the regent and the DPRD. The allocation of ADD is the amount received by Kalurahan for 1 (one) fiscal year (Perbup Bantul no. 9 of 2022 article 3 paragraph 3)

Apparatus Competence

Competencies are knowledge, skills, abilities and other personal attributes necessary to perform work behavior (Steward & Brown, 2011). Meanwhile, apparatus competence is the ability of individuals to create job

satisfaction at various levels and is needed so that individuals can carry out their duties and responsibilities effectively to achieve professional quality in their work (Suryani & Hidayat, 2023). The competence of village authorities in this study refers to the knowledge, skills, and skills and personal attributes to carry out jobs as managers of village fund allocation.

Organizational Commitment

Organizational commitment indicates the extent to which an employee identifies with the organization along with his goals and desire to maintain his membership in the organization (Robbins & Judge, 2022). According to Griffin and Moorhead (2013), organizational commitment reflects an individual's identification and bond to the organization. When referring to organizational commitment in the context of villages, it is meant to describe the dedication of village authorities to carrying out their tasks and obligations connected to controlling the distribution of village money.

Meanwhile, George and Jones (2005) and Allen and Meyer (1990) in Luthans et al. (2021), stated that there are three types of organizational commitment, namely

a. *Affective commitment*

Employees who are satisfied with their membership in the company, who believe in and feel positively about it, who are engaged in it, and who want to act in the company's best interests are said to have an affective commitment.

This commitment is also related to employee emotionality, identification and involvement in an organization (Allen & Meyer, 1990 in Luthans et al., (2021)

b. *Continuance commitment*

Continuance commitment occurs when employees stay in the organization because they would have sacrificed too much (lost seniority, job security, retirement, medical benefits, etc.) when leaving the organization. Employees will feel anxious when leaving the organization and joining another organization. This generally occurs when the employee already has an established position and feels financially secure in the organization. But it could also be because there are no other job alternatives that can provide higher compensation.

c. *Normative Commitment*

Employees make this commitment when they feel compelled morally to stay with the company. Employees who quit the company will feel bad about it. This commitment can be built by making employees feel indebted to the organization because they have incurred considerable costs for training or even sending them for further study to a higher level of education.

Sinclair et al. (2005) links affective commitment and continuous commitment in several levels, namely strong, moderate, and weak. This can be illustrated in Table 1:

Table 1
The Relationship of Affective Commitment and Continuity in Organizational Commitment

<i>Affective commitment</i>	<i>Continuance Commitment</i>		
	<i>Strong</i>	<i>Moderate</i>	<i>Weak</i>
<i>Strong</i>	<i>Devoted</i>	<i>Involved</i>	<i>Attached</i>
<i>Moderate</i>	<i>Invested</i>	<i>Allied</i>	<i>Complacent</i>
<i>Weak</i>	<i>Trapped</i>	<i>Free agents</i>	<i>Uncommitted</i>

Source : Sinclair et al. (2005)

A village administrator who has a high commitment to the organization will work as well as possible for the betterment of his organization because he feels he has become part of the organization. In this case, commitment can be shown by managing the allocation of village funds properly so that they are used appropriately. According to earlier research by Mualifu et al. (2019), organizational commitment affects the accountability of village governments in managing the allocation of local money.

According to Davis (2000) in Khairudin (2000, p. 124) community participation is the involvement of thoughts and emotions in group situations that provide enthusiasm for the achievement of goals and participate in taking part in group responsibility. The management of village fund allocation can be strengthened by community participation so that there is control from the community. In *Social Science Theory* (Cohen & Uphoff, 1980) discussion of participation usually refers to political activities, activities that focus on elections and decision-making processes. It also focuses on social participation. Social

participation can be interpreted as community participation in the management of village fund.

Stewardship Theory

Stewardship Theory states that in carrying out duties and responsibilities an individual is not motivated by individual goals alone but focuses on organizational goals for common goals / interests (Donaldson & Davis, 1991)

Action Theory

Action Theory explains the actions taken by individuals based on their experience, perception, understanding, and interpretation in achieving organizational goals (Ritzer, 1992, p. 57 in Pravitasari, 2021). Fundamental assumptions of the Theory of Action (Ritzer, 1992, pp. 53-54):

- 1) The action of the individual arises from both his awareness as a subject and from outside circumstances in his position as an object.
- 2) The person acts or behaves as a subject to accomplish a particular aim.
- 3) When acting, people employ techniques that are deemed appropriate for achieving their objectives.
- 4) The continuity of individual action is constrained by the conditions that exist in him.
- 5) Individuals select, assess, and evaluate the actions they have, are doing, and will perform.
- 6) Decision making requires measures, rules or moral principles.

A village apparatus must be competent in performing out their duties and responsibilities in line with the rules and norms in the organization and must have organizational commitment to be able to collaborate with others in accomplishing organizational goals (Mariska et al., 2018 in Pravitasari, 2021). The better the apparatus is at performing its tasks and obligations, the better the management of village fund allocation will be. This is supported by the findings of several previous studies indicating that the competence of officials positively influences the management of village fund allocation (Aprilia & Yuniasih, 2021; Diansari, Othman, et al., 2022; Putri & Yadiati, 2020; Rasmini & Mimba, 2021).

Likewise, the higher the organizational commitment of the village apparatus, the better the management of the allocation of village funds. Competence arises from the ability to achieve obtained from the knowledge of a person who can evaluate performance (Gross, 2005). Through good competence, this village tour is able to prevent *fraud* when managing village funds (Islamiyah et al., 2020). Similarly, the organizational commitment of the high village apparatus will be better in managing the allocation of village funds. With higher organizational commitment, village fund management is more accountable (Masruhin & Kaukab, 2019; Muhrayani et al., 2021; Suciningtyas & Suropto, 2021). Stewardship theory and Action Theory assert that competent officials with a high commitment to the organization will prioritize organizational interests over personal interests, manifested in their actions while working as village officials in Bantul Regency. Therefore, the two hypotheses constructed are:

Hypothesis 1: Apparatus Competence Positively Affects Village Fund Allocation Management

Hypothesis 2: Organizational Commitment Positively Affects Village Fund Allocation Management

Community participation according to Muslimim et al. (2012) is a person's involvement in activities or programs carried out to solve, identify, and make decisions about problems faced by the organization. Community participation is important so that programs or activities can run well and in accordance with organizational goals because the government requires criticism, input and suggestions from the community in decision making. Community participation can strengthen the management of village fund allocation because the community can act as a controller in activities or programs carried out by the government. The higher the community participation in government programs or activities related to the allocation of village funds, the better the management. This is supported by the results of several previous studies stating that community participation has a positive impact on the management of village fund allocation (Muhrayani et al., 2021; Rasmini & Mimba, 2021; Suciningtyas & Suropto, 2021). From the description above, hypothesis 3 can be built as follows:

Hypothesis 3: Community Participation Positively Affects Village Fund Allocation Management

The models in this study are as follows:

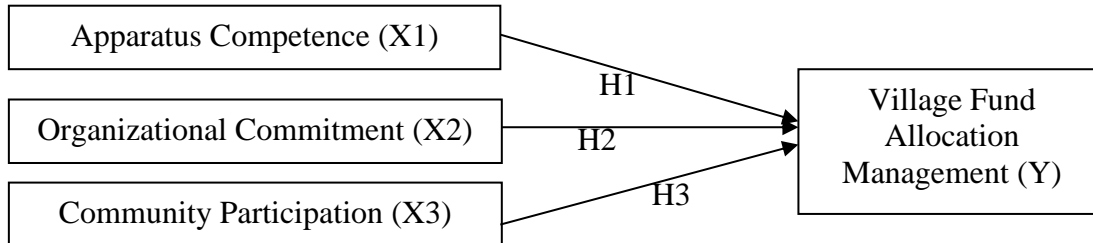


Figure 1. Research Model

3. RESEARCH METHODS

The methodology for this investigation was quantitative. The respondents in this study were 162 village officials who manage the allocation of village funds and representatives from the community in 23 Kalurahan in 6 Kapanewon in Bantul Regency, DIY. The sampling technique used is *purposive sampling* with the criteria being village officials involved in the management of village fund allocations, such as the Village Head (Kepala Desa/Lurah), Village Secretary (Sekretaris Desa/Carik), Village Administrative Staff (Kasi, Kaur), Village Consultative Board (Bamuskal - Badan Musyawarah Kalurahan), and representatives/community leaders knowledgeable about village fund allocations. Data were collected by distributing questionnaires to selected respondents based on predetermined sample characteristics during the period from April to July 2023.

Variables in this study include independent variables, namely Apparatus Competence, Organizational Commitment, and Community Participation. In this study, the dependent variable is Village Fund Allocation Management. This variable refers to the Haryani instrument (2018) which contains 11 questions. Meanwhile, the independent variables are competence, commitment, and participation. First, the competence of village apparatus was measured using a questionnaire from Mualifu et. al (2019) consisting of 13 questions. The 13 questions include Knowledge aspect (3 questions), Expertise aspect (6 questions) and Behavior/Action aspect (4 questions). Second, the organizational commitment variable modifies the instrument from Ladapase (2019), which consists of 6

questions, which include Affective (2 questions), Continuity (3 questions) and Normative (1 question) aspects. Third, the community participation variable refers to the study of Nafsiah & Diana (2020) which consists of 4 questions. In addition, this study used a Likert scale of 1-5 to measure the number of respondents, namely score 1 (Strongly Disagree), Score 2 (Disagree), Score 3 (Neutral), Score 4 (Agree), and Score 5 (Strongly Agree).

The answers from the questionnaires were then processed using SPSS version 23 software, and validity and reliability tests were conducted. Subsequently, classical assumption tests were performed to ensure the goodness of the regression model. The data analysis employed to examine the influence of independent variables on the dependent variable in this study was multiple linear regression analysis. Hypothesis testing was conducted using the t-test to determine the partial effects of the Competence of Officials, Organizational Commitment, and Community Participation variables on the Management of Village Fund Allocation.

4. RESULTS AND DISCUSSION

Research Data Result

This study involved 162 respondents consisting of including village heads (lurah), village secretaries (carik), administrative staff (kaur, kasi), Village Consultative Board members (bamuskal), and community leaders, who were engaged in the management of village fund allocation across 23 villages within 6 sub-districts (kapanewon) in Bantul Regency. The specified sub-districts are Bambanglipuro, Bantul, Jetis, Kasihan, Sewon, and Pundong. Table 2 below is the districts that were used as locations in this study:

Table 2
Research Location

No	Kapanewon	Kalurahan
1	Bambanglipuro	Mulyodadi Sidomulyo Sumbermulyo
2	Bantul	Bantul Palbapang Ringinharjo Sabdodadi Tlirenggo

3	Jetis	Canden Patalan Sumberagung Trimulyo
4	Kasihlan	Ngestiharjo Tamantirto Tirtonirmolo Bangunjiwo
5	Sewon	Bangunharjo Pendowoharjo Timbulharjo Panggungharjo
6	Pundong	Panjangrejo Srihardono Seloharjo

Table 3
Questionnaire Distribution

Information	Sum	Percentage
Number of questionnaires distributed	200	100%
Number of questionnaires returned	177	88,5%
Incomplete number of questionnaires	15	7,5%
Number of questionnaires processed	162	81%

Source: primary data processed (2023)

Based on the information contained in Table 3, the total number of surveys handed out was 200 copies. The number of questionnaires returned was 177 copies (88.5%) and the incomplete questionnaire was 15 copies (7.5%). Therefore, the number of surveys that can be processed is 162 copies (81%).

Table 4
Characteristics of Respondents

Characteristic	Total	Percentage	
Position:	Lurah	18	11.11%
	Carik	20	12.35%
	Kasi	56	34.57%
	Kaur	51	31.48%
	Bamuskal	12	7.41%
	Public figures	2	1.23%
	Staff	3	1.85%
Length of work:	<1 year	4	2.47%
	1-5 years	49	30.25%
	6-10 years	43	26.54%
	>10 years	66	40.74%

Source: primary data processed (2023)

The respondents of this study were dominated by Kasi (34.57%) and Kaur (31.48%). The rest consisted of Carik (12.35%), Lurah (11.11%), Bamuskal (7.41%), staff (1.85%), and community leaders (1.23%). Most respondents had a tenure of more than 10 years (66 people) and 4 people had a tenure of less than 1 year. While 49 people have a working period of 1-5 years and those who have a working period of 6-10 years 43 people.

Results of Validity and Reliability Test

Table 5
Validity test result

Variable	Item Number	Value	r table	Information
Apparatus Competence	AC1	0.726	0.1543	Valid
	AC2	0.805	0.1543	Valid
	AC3	0.806	0.1543	Valid
	AC4	0.790	0.1543	Valid
	AC5	0.584	0.1543	Valid
	AC6	0.627	0.1543	Valid
	AC7	0.769	0.1543	Valid
	AC8	0.762	0.1543	Valid
	AC9	0.673	0.1543	Valid
	AC10	0.739	0.1543	Valid
	AC11	0.728	0.1543	Valid
	AC12	0.767	0.1543	Valid
	AC13	0.657	0.1543	Valid
Organizational Commitment	OC1	0.633	0.1543	Valid
	OC2	0.655	0.1543	Valid
	OC3	0.705	0.1543	Valid
	OC4	0.787	0.1543	Valid
	OC5	0.636	0.1543	Valid
	OC6	0.694	0.1543	Valid
Community Participation	CP1	0.731	0.1543	Valid
	CP2	0.844	0.1543	Valid
	CP3	0.757	0.1543	Valid
	CP4	0.770	0.1543	Valid
Village Fund Allocation Management	VFAM1	0.764	0.1543	Valid
	VFAM2	0.721	0.1543	Valid
	VFAM3	0.721	0.1543	Valid
	VFAM4	0.788	0.1543	Valid
	VFAM5	0.745	0.1543	Valid
	VFAM6	0.694	0.1543	Valid
	VFAM7	0.769	0.1543	Valid
	VFAM8	0.822	0.1543	Valid
	VFAM9	0.804	0.1543	Valid
	VFAM10	0.713	0.1543	Valid
	VFAM11	0.420	0.1543	Valid

Source: primary data processed (2023)

This study employed a significance level of 5% with degrees of freedom (df) equal to $n-2=162-2=160$, resulting in a critical (tabulated) correlation coefficient (r table) of 0.1543. The statement items in the instrument used in this study (Table 5) have all been deemed valid, which means they can measure everything that should be measured. This is shown from the value of r count $>$ r table. All variables in Table 6 were declared reliable because respondents' answers to the given statement items were consistent. A Cronbach Alpha value greater than 0.6 can be used to determine this.

Table 6
Reliability test result

Variable	Cronbach Alpha	Information
Apparatus Competence	0.924	Reliable
Organizational Commitment	0.753	Reliable
Community Participation	0.778	Reliable
Village Fund Allocation Management	0.898	Reliable

Source: primary data processed (2023)

Classical Assumption Test Results

It is required to test conventional assumptions prior to performing multiple linear regression testing. Based on the classical assumption test that has been done, it was found that the data are normally distributed and do not contain multicollinearity and heteroscedasticity. The data is considered normally distributed because the Asymp. Sig. (2-tailed) value in Table 7 is greater than 0.05, specifically 0.200. The research results are deemed free from multicollinearity as the Tolerance values for the variables Apparatus Competence, Organizational Commitment, and Community Participation are all above 0.10, and the VIF values for these three independent variables are less than 10, as indicated in Table 8. This study's results are also considered homoskedastic because all significance values for the independent variables are higher than α (0.05), as seen in Table 9.

Table 7
Normality test result

	Unstandardized Residual	Information
Asymp. Sig. (2-tailed)	0.200	The data normally distributed

Source: primary data processed (2023)

Table 8
Multicollinearity test result

Variable	Tolerance	VIF	Information
Apparatus Competence	0.482	2.076	No Multicollinearity
Organizational Commitment	0.528	1.895	No Multicollinearity
Community Participation	0.581	1.722	No Multicollinearity

Source: primary data processed (2023)

Table 9
Heteroscedasticity test result

Variable	Sig.	Information
Apparatus Competence	0.594	Homocedasticity
Organizational Commitment	0.896	Homocedasticity
Community Participation	0.281	Homocedasticity

Dependent Variable: Abs_RES

Source: primary data processed (2023)

Result of Hypothesis Testing and Discussion

F Test Result

Table 10
F test result

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2181.746	3	727.249	73.972	.000 ^b
Residual	1553.365	158	9.831		
Total	3735.111	161			

Source: primary data processed (2023)

The F-test results in Table 10 indicate a significance value of 0.000, which is smaller than α (0.05). This implies that there is a simultaneous influence of apparatus competence, organizational commitment, and community participation on the management of village fund allocation. Therefore, the better the competence of officials, the higher the organizational commitment, and the greater the

community participation, the better the management of village fund allocation will be.

t test result

Table 11
t test result

Variable	Significance	Result
Apparatus Competence	0.002	Significant
Organizational Commitment	0.447	Insignificant
Community Participation	0.000	Significant

Dependent variable: Village Fund Allocation Management

The results of the t-test in Table 11 indicate that apparatus competence and community participation have a positive and significant partial effect on the management of village fund allocation, as each has a significance value of 0.002 and 0.000, respectively, which is smaller than α (0.05). Meanwhile, organizational commitment does not have a significant impact on the management of village fund allocation, as it has a significance value of 0.447, which is greater than α (0.05)

The Effect of Village Apparatus Competence on Village Fund Allocation Management

It is clear from the results of the multiple linear regression analysis in Table 11 that the effectiveness of the apparatus has a favorable impact on the management of village fund allocation because the significance value for the analysis is $0.002 < \alpha$ (0.05). This means that the higher the competence of the village government apparatus at Bantul Regency, the more targeted the management of village fund allocation will be at Bantul Regency. The competence of village officials in this study refers to their knowledge, skills, as well as the abilities and personal attributes needed to carry out tasks related to the management of village fund allocation. Officials with good capabilities understand the position and function of the organization, comprehend operational services at their workplace, and demonstrate proficiency in prioritizing tasks, completing them on time, addressing emerging issues, and communicating and providing services effectively. Personal attributes and abilities are evident in responsive attitudes when dealing with community demands, being friendly, polite, and straightforward in service delivery, as well as being responsible and seeking solutions to ensure justice for all. Thus, the high

competence of village officials enhances community trust in the utilization of village fund allocation.

The findings of this study corroborate Aprilia and Yuniasih research (2021) and (Rasmini & Mimba, 2021), which found that effective village apparatus improved village finance management in Denpasar City and Tabanan Regency. The findings of this study are consistent with Mualifu et al. (2019), Putri and Yadiati (2020), Diansari et al. (2022) research, which found that village governments' accountability for managing the distribution of village money is positively impacted by the apparatus' competency. Apparatus competence can be measured through the abilities, knowledge and expertise that a person has when completing his duties and responsibilities. However, it differs from the findings of Safelia et al. (2022), who discovered that the competence of officials does not affect the accountability of village fund management.

The Effect of Organizational Commitment on Village Fund Allocation Management

The significance value for the Organization Commitment variable is $0.447 > \alpha$ (0.05). This implies that the organization's commitment has no bearing on how village funds are managed. In this study, organizational commitment comprises affective, continuance, and normative commitments. High affective commitment indicates the strong belief of village officials in the village government's capability to fulfill its duties and responsibilities effectively. Elevated continuance commitment portrays the high loyalty of village officials in maintaining the organization's existence. Normative commitment is manifested through the willingness of officials to exert every effort to achieve the organization's goals. According to the researcher's assumption, organizational commitment does not influence the management of village fund allocation due to inadequate supervision and monitoring of fund allocation management. This may arise from a lack of human resources, insufficient infrastructure, or complex governance issues. The findings of this study contrast with those of Mualifu et al. (2019) dan Dewi et al. (2019) and Safelia et al. (2022), who asserted that organizational commitment has an impact on the management of village fund allocation. Therefore, the level of

organizational commitment among village officials does not affect the effectiveness or ineffectiveness of the management of village fund allocation.

The Effect of Community Participation on Village Fund Allocation Management

The data in Table 11 reveals a significant impact of community participation on the management of village fund allocation, indicated by a significance value of $0.00 < \alpha (0.05)$. Based on this significance value, it is possible to draw the conclusion that community involvement has a favorable impact on the administration of village fund allocation. Community participation in Bantul regency, in this research, can be observed through the presence and active involvement of the community in receiving information and guidance from government officials, both through meetings and personal communication, regarding the Village Fund Allocation. Additionally, the community's initiatives related to village development using the village fund allocation also contribute to this participation. Therefore, the management of village fund allocation is strongly influenced by the involvement of the community represented by the Village Consultative Board (Bamuskal). Bamuskal's responsibilities in this area, particularly in the DIY region, include participating in discussions about draft district rules, accommodating and directing community aspirations, monitoring village performance, and organizing and carrying out special affairs with the Lurah (Perbub Bantul No. 9 of 2022). The findings of this study support previous research results indicating that community participation has a positive impact on village fund management (Rasmini & Mimba, 2021).

5. CONCLUSION AND SUGGESTION

According to the analysis of the data and discussion, it can be concluded that, *first*, the competence of the apparatus has a favorable impact on the management of village fund allocation. *Second*, organizational commitment has no effect on the management of village fund allocation. *Third*, community participation enhances the village fund allocation management. The results of this study are expected to contribute to the Kalurahan government in Bantul Regency, especially in 23

villages that are the location of research on the importance of apparatus competence and community participation in managing village fund allocation so that activities financed using village fund allocation are right on target.

The following recommendations can be made in light of the findings of this study, first, improving the apparatus's capability through socialization of the latest regulations on village financial management and related training. Second, maintaining the role of Bamuskal and community involvement in managing village fund allocation. Further research can expand the scope of research areas in the City Government or other districts in the Special Region of Yogyakarta.

REFERENCES

- Aprilia, K. W. I., & Yuniasih, N. W. (2021). Pengaruh Kompetensi Aparatur Desa, Moralitas Individu Dan Budaya Organisasi terhadap Pencegahan Kecurangan (Fraud) Dalam Pengelolaan Keuandangesa. *Hita Akuntansi dan Keuangan*, 2(2), 25–45.
- Cohen, J. M., & Uphoff, N. T. (1980). Participation's Place in Rural Development: Seeking Clarity through Specificity. *World Development*, 8(3), 213–235.
- Dewi, C. K., Ikbal, M., & Moh, F. (2019). Pengaruh Akuntabilitas, Transparansi dan Komitmen Organisasi terhadap Pengelolaan Dana Desa di Kecamatan Momunu Kabupaten Buol. *Bomba: Jurnal Pembangunan Daerah*, 1(2), 57–64.
- Diansari, R. E., Othman, J. B., & Musah, A. A. (2022). Factors Affecting Accountability Village Fund management. *Linguistics and Culture Review*, 6(June), 879–892. <https://doi.org/10.21744/lingcure.v6ns1.2186>
- Diansari, R. E., Sari, D. P., Nusron, L. A., & Umam, M. S. (2022). Determinan Pencegahan Fraud dalam Pengelolaan Keuangan Desa. *PRIVE: Jurnal Riset Akuntansi Dan Keuangan*, 5(2), 174–180.
- Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 16, 49–64.
- Griffin, R. W., & Moorhead, G. (2013). *Perilaku Organisasi: Manajemen Sumber Daya Manusia dan Organisasi* (Edisi 9). Jakarta : Salemba Empat.
- Gross, M. (2005). The Impact of Low-Level Skills on Information-Seeking Behavior: Implications of Competency Theory for Research and Practice. *Reference & User Services Quarterly*, 155–162.
- Islamiyah, F., Made, A., & Sari, A. R. (2020). Pengaruh Kompetensi Aparatur Desa, Moralitas, Sistem Pengendalian Internal, dan Whistleblowing terhadap

- Pencegahan Fraud dalam Pengelolaan Dana Desa di Kecamatan Wajak. *Jurnal Riset Mahasiswa Akuntansi*, 8(1), 1–13.
- Jaa, E., Sulisty, S., & Setiyowati, S. W. (2019). Pengaruh Transparansi, Akuntabilitas, dan Partisipasi Masyarakat pada Pengelolaan Alokasi Dana Desa (Add) terhadap Pembangunan Desa. *Jurnal Riset Mahasiswa Akuntansi*, 7(1), 1–9.
- Khairudin. (2000). *Pembangunan Masyarakat Tinjauan Aspek Sosial, Ekonomi, Perencanaan*. Liberty: Yogyakarta.
- Ladapase, L. I. M. (2019). *Pengaruh Kompetensi Aparatur, Motivasi Aparatur, dan Komitmen Organisasi terhadap Akuntabilitas Pengelolaan Dana Desa di Kecamatan Nelle, Kecamatan Koting, dan Kecamatan Kangae Kabupaten Sikka*. Sanata Dharma.
- Luthans, F., Luthans, B. C., & Luthans, K. W. (2021). *Organizational Behavior An Evidence-Based Approach* (14th Edition). Charlotte, North Carolina : Information Age Publishing.
- Masruhin, A., & Kaukab, M. E. (2019). Pengaruh Kompetensi Aparatur, Komitmen Organisasi, Partisipasi Masyarakat, dan Kejelasan Sasaran Anggaran terhadap Pengelolaan Dana Desa (Studi Empiris pada Perangkat Desa di Kecamatan Mojotengah Kabupaten Wonosobo). *Journal of Economic, Business and Engineering (JEBE)*, 1(1), 118–130.
- Mualifu, M., Guspul, A., & Hermawan, H. (2019). Pengaruh Transparansi, Kompetensi, Sistem Pengendalian Internal, dan Komitmen Organisasi terhadap Akuntabilitas Pemernitah Desa dalam Mengelola Alokasi Dana Desa (Studi Empiris pada Seluruh Desa di Kecamatan Mrebet Kabupaten Purbalingga). *Journal of Economic, Business and Engineering (JEBE)*, 1(1), 49–59.
- Muhrayani, Kusumawati, A., & Mediaty. (2021). The Influence of Village Apparatus Competence, Organizational Commitment, and Community Participation on Village Fund Management Accountability. *Novateur Publications International Journal of Innovations in Engineering Research and Technology*, 8(7), 2394–3696.
- Muslimin, M., Mappamiring, M., & Nurmaeta, S. (2012). Akuntabilitas Pengelolaan Alokasi Dana Desa di Desa Punagaya Kecamatan Bangkala Kabupaten Jeneponto. *Otoritas: Jurnal Ilmu Pemerintahan*, 2(1), 79–85.
- Nafsiah, S., & Diana, M. (2020). Faktor-Faktor yang Mempengaruhi Akuntabilitas Pengelolaan Alokasi Dana Desa di Kecamatan Indralaya. *Jurnal Ilmiah Bina Manajemen*, 3(2), 104–112.
- Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa.
- Peraturan Kementerian Dalam Negeri (Permendagri) Nomor 113 Tahun 2014 tentang Pengelolaan Keuangan Desa.

- Peraturan Bupati Bantul No.09 Tahun 2022 tentang Tata Cara Pengalokasian Alokasi Dana Desa dan Besaran Alokasi Dana Desa untuk Setiap Kalurahan Tahun Anggaran 2022.
- Pravitasari, Fransisca Silvia Rossalyn. 2021. *Pengaruh Kompetensi Aparatur, Komitmen Organisasi, dan Partisipasi Masyarakat terhadap Pengelolaan Alokasi Dana Desa*. Skripsi. Universitas Sanata Dharma.
- Putri, A. P., & Yadiati, W. (2020). The Impact of Participative Leadership and Competencies on Performance of Village Fund Management. *Journal of Accounting Auditing and Business*, 3(2), 42. <https://doi.org/10.24198/jaab.v3i2.27757>
- Rasmini, N. K., & Mimba, P. S. H. (2021). The Influence of Apparatus Competence, Leadership Style, Tri Hita Karana Culture and Society Participation on the Effectiveness of Village Fund Management. *The Indonesian Accounting Review*, 11(1), 61. <https://doi.org/10.14414/tiar.v11i1.2046>
- Ritzer, George. 1992. *Sosiologi Ilmu Berparadigma Ganda*. Jakarta :Rajawali Press.
- Robbins, S., & Judge, T. A. (2022). *Organizational Behavior* (18th Editi). New York : Pearson Education.
- Safelia, N., Brilliant, A. B., Afrizal, Yetti, S., & Olimsar, F. (2022). Investigating Apparatus Competence and Organizational Commitment for the Village Financial System. *International Journal of Finance & Banking Studies* (2147-4486), 11(4), 37–46. <https://doi.org/10.20525/ijfbs.v11i4.2237>
- Santoso, Singgih. 2015. *Menguasai Statistik Multivariat*. Jakarta: PT Elex Media Komputindo.
- Septarini, D. F., & Papilaya, F. (2016). Interaksi Komitmen Organisasi terhadap Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah. *Jurnal Ilmu Ekonomi & Sosial Unmus*, 7(2), 100–116.
- Sinclair, R. R., Tucker, J. S., Cullen, J. C., & Wright, C. (2005). Performance Differences Among Four Organizational Commitment Profiles. *Journal of Applied Psychology*, 90(6), 1280–1287.
- Steward, G. ., & Brown, K. G. (2011). *Human Resource Management: Linking Strategy to Practice*. Danver : John Wiley & Sons, Inc.
- Suciningtyas, S., & Suripto, S. (2021). Role of Apparatus Competence, Organizational Commitment, Community Participation, Technology Use, and Transparency in Fund Management. *Indonesian Journal of Multidisciplinary Science*, 1(3), 248–260. <https://doi.org/10.55324/ijoms.v1i3.40>
- Sugiyono. 2017. *Metode Penelitian Manajemen*. Bandung. Alfabeta
- Suryani, M. K., & Hidayat, M. T. (2023). Pengaruh Transparansi, Akuntabilitas, Partisipasi, dan Kompetensi Aparatur terhadap Kinerja Pengelolaan Alokasi Dana Desa dan Dana Desa dengan Moderasi Sistem Pengendalian Internal

pada Desa di Kecamatan Sano Nggoang Kabupaten Manggarai Barat. *Bussman Journal: Indonesian Journal of Business and Management*, 3(1), 228–247.

- Tari. 2018. Dana Desa Rentan Disalahgunakan <https://antikorupsi.org/id/article/dana-desa-rentan-disalahgunakan>
- Tumbel, S. M. (2017). Partisipasi Masyarakat dalam Pengelolaan Dana Desa di Desa Tumulung Satu Kecamatan Tareran Kabupaten Minahasa Selatan. *None*, 6(1), 161029.
- Umaira, S., & Adnan, A. (2019). Pengaruh Partisipasi Masyarakat, Kompetensi Sumber Daya Manusia, dan Pengawasan terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Kasus pada Kabupaten Aceh Barat Daya). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 4(3), 471–481.
- Widyatama, A., Novita, L., & Diarespati, D. (2017). Pengaruh Kompetensi dan Sistem Pengendalian Internal terhadap Akuntabilitas Pemerintah Desa dalam Mengelola Alokasi Dana Desa (ADD). *Berkala Akuntansi dan Keuangan Indonesia*, 2(2), 1–20.
- Yusuf, M., Ibrahim, I., & Waty, F. I. (2021). Pengaruh Kompetensi Aparatur, Sistem Pengendalian Intern dan Moralitas Individu terhadap Pencegahan Fraud Dana Desa. *Jae (Jurnal Akuntansi dan Ekonomi)*, 6(2), 1–12.