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# The Effects of Competence and Internal Control Systems on The Accountability of Village Financial Management with Organizing Commitmen as Moderation Variables

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**Abstrack**—This study aims to determine the effect of competence and internal control systems on village financial management accountability with moderate organizational commitment.

The population in this study was 120 Technical Implementer in Village Financial Management in Barru District. Sample selection method used was convenience sampling, samples of 120 Technical Implementer in Village Financial Management. This data obtained were analyzed using Moderated Regression Analysis (MRA).

The results of this study indicate that (1) competence has a positive effect on the accountability of village financial management, (2) internal control system has a positive effect on the accountability of village financial management, (3) organizational commitment can be moderate the effect of competence on accountability of village financial management, and (4) Organizational commitment can be moderate the effect of internal control system on accountability of village financial management. Therefore, the government should consider these aspects in formulating strategies to support accountability of village financial management.

**Keywords**—competence, internal control system, organizational commitment, accountability of village financial management.

## I. INTRODUCTION

The concept of accountability in Indonesia is not new. Almost all government institutions and institutions manage the concept of accountability. Public accountability is the foundation for the process of good governance. The existence of public accountability, each officer must be able to provide true and complete information for the performance assessment carried out by the community, organization, or group of service users. According to Mardiasmo (2002: 20), public accountability is the responsibility of the trustee (agent) to provide responsibility, present, report and discuss all activities and activities that are his responsibility for the aid provider (the principal) who has the right and assistance to hold responsibility the. This statement states the importance of public sector accountability research in order to increase the accountability of government institutions in providing accountability that is accountable and in accordance with applicable regulations.

The reform era has made the discourse of good governance or good governance become the main thing that must be considered by every nation. The development of the national and international strategic environment that we face recently and the future will come, demanding a change in the paradigm of governance, nation building and relations between nations. For the sake of realizing good governance, regional

governments have requested permission for and self-government in accordance with economic principles and aid tasks in accordance with the law (Putri, 2015). The implementation of regional autonomy needs to apply the term decentralization. Decentralization is the transfer of power of government by the central government to autonomous regions on the principle of autonomy. This understanding is in accordance with Law number 23 of 2014.

The existence of decentralization to the village provides an opportunity for the government at the village level to be more flexible in managing their territory in accordance with the responsibilities that have been given. Based on Law Number 6 of 2014 concerning villages and supported by Government Regulation Number 60 of 2014 which regulates the provision of village funds by 10% sourced from the APBN. Law Number 6 of 2014 defines accountability as a principle that determines that each activity and the final results of village governance activities must be accountable to village communities in accordance with statutory provisions. Whereas Atmadja and Saputra (2018) argue that accountability is basically one of the key factors in answering any claims of government performance. Therefore, accountability is a manifestation of the obligation of a person or organizational unit to account for the management and control of the resources entrusted to him, in order to achieve the stated goals.

Accountability of village financial management can be interpreted as an embodiment of the village head's obligation to take responsibility for village financial management entrusted to him (Atmadja and Saputra, 2018). Village financial management is further explained in the Minister of Home Affairs Regulation No. 113 of 2014 which states that village financial management is the whole activity which includes planning, implementation, administration, reporting, and accountability of village finances. Atmadja and Saputra (2018) also mentioned the stages in financial management accountability, starting from the formulation of financial plans (budgeting), implementation and financing of activities, evaluation of financial performance, and the implementation of its reporting.

This study discusses the accountability of village financial management in Barru Regency, South Sulawesi. Large amounts of village funds should be managed by the village head properly according to the interests of the community. The reason the researcher chose Barru Regency was because of a case of misuse of village funds. Cases of misuse of village funds have been reported, among others, by two village heads in Barru Regency, South Sulawesi in 2017. The two village heads in the Soppeng Riaja sub-district area, namely Batupute and Ajjakkang village heads, stumbled over a case of a village road construction project. Kaharuddin estimates that these two village heads must each return around Rp50 million more (news.rakyatku.com). Forms of misuse of village funds carried out are markups or 'mark-up' of the price of heavy equipment, carrying out physical activities that are not in accordance with the plan, and differences in administrative reports from those conducted in the field. As in the report written using wales heavy equipment but in the field turned out to use an excavator (fajar.co.id).

Based on the case above, the behavior of the Batupute and Ajjakkang Village Heads is contrary to the main duties and

functions of the village head as stated in Law Number 6 of 2014 concerning Villages Article 26 Paragraph 4 which states that in carrying out the duties of the village head is obliged to implement the principles of accountable village governance, transparent, professional, effective and efficient, clean and free from collusion, corruption and nepotism. This shows that the village head does not have competence related to behavior (attitude).

The case also shows that the internal control system was not carried out properly. The village head does not uphold integrity and does not record accurately as stated in PP No. 60 of 2008 concerning Government Internal Control Systems (SPIP). The village government can direct all of its abilities and expertise in making internal controls effective in producing quality financial information reports as a form of good service to the community.

The implication of stewardship theory for this research can explain the existence of village government (steward) as an institution that can be trusted and act in accordance with the public interest by carrying out its duties and functions appropriately for the welfare of the community (principal). The village government carries out its duties in making financial accountability in the form of financial statements that are accountable and transparent in accordance with the characteristics of the financial statements (relevant, reliable, understandable and comparable).

Accountability is believed to be able to change the conditions of government that cannot provide good and corrupt public services towards a democratic governmental order. An accountable government organization will get support from the public. There is a sense of public trust in what is held and planned which is oriented to the public and reflects the government's commitment to serving the public.

Organizational commitment according to Cavoukian et al (2010), is needed in the implementation of accountability. This implies the ability to be responsible for the work entrusted to someone in the organization. Individuals who have organizational commitment tend to develop greater efforts at work for the success of their organization, including the expertise or competence of employees, they play an active role in accountable financial management. Research conducted by Kitta et al (2014) and Wardhana et al (2015) found that organizational commitment influences accountability.

Competence is an ability to carry out or carry out a job or task based on skills and knowledge and is supported by the work attitude required by the job. Competence shows the skills or knowledge that are characterized by professionalism in a particular field (Wibowo, 2007). Several previous studies by Wardhana et al (2015), Mada et al (2017), Aimbu et al (2017), Rosyidi (2018), and Pratiwi et al (2018) said that competency had a significant influence on village government financial accountability in the management of village finance.

Internal control system can be interpreted as a system and procedure that can automatically check each other, in the sense that accounting data generated by a part or function can automatically be checked by other parts or functions in a business (Damayanti, 2017). The application of good internal control means that financial management carried out by local government agencies through the activities of all leaders can

be accounted for and transparent, this means that internal controls that are implemented well can increase accountability which includes demands and expectations that government officials are able to create a bureaucracy who are strong in achieving their goals. Research conducted by Rosyidi (2018), Yudianto (2018) and Widyatama et al (2017) found that internal control systems influence accountability.

Based on the description described, the researchers took the title: The Effect of Competence and Internal Control Systems on Accountability in Village Financial Management with Organizational Commitment as Moderation Variables.

## II. THEORETICAL CONCEPT

### A. Stewardship Theory

Stewardship theory (Donaldson and Davis, 1991) describes a situation where management is not motivated by individual goals but rather is aimed at their main outcome goals for the benefit of the organization. The theory assumes that there is a strong relationship between satisfaction and organizational success. Organizational success illustrates the maximization of the utility of principals and management groups. Maximizing the utility of this group will ultimately maximize the interests of individuals in the group.

The implication of stewardship theory for this research can explain the existence of village government (steward) as an institution that can be trusted and act in accordance with the public interest by carrying out its duties and functions appropriately for the welfare of the community (principal). The village government carries out its duties in making financial accountability in the form of financial statements that are accountable and transparent in accordance with the characteristics of the financial statements (relevant, reliable, understandable and comparable). Accountability is closely related to instruments for control activities, especially in terms of achieving results in public services and conveying them transparently to the public (Arifiyadi, 2008). Accountable and transparent financial statements can be realized by the existence of controls in the preparation of the financial statements, namely the internal control system in accordance with PP No. 60 of 2008 concerning Government Internal Control Systems (SPIP). The village government can direct all of its abilities and expertise in making internal controls effective in producing quality financial information reports as a form of good service to the community.

Village government is said to be good if the steward has competence and commitment. Competence is needed to carry out tasks that have been entrusted to the village government. The competency of stewards will be the realization of true and accountable financial management. While commitment is needed so that village governments are more cooperative in order to achieve the goals and vision of the government / organization.

## III. HYPOTHESIS

This study will examine the following hypothesis:

1. Competence has a positive effect on the accountability of village financial management.

2. The internal control system has a positive effect on the accountability of village financial management.
3. Organizational commitment moderates the effect of competence on the accountability of village financial management.
4. Organizational commitment moderates the influence of internal control systems on the accountability of village financial management.

## IV. RESEARCH METHOD

This study aims to test the hypothesis about the influence of competence variables, and internal control systems on accountability of village financial management with organizational commitment as a moderating variable. Data collection in this study was conducted using survey methods, namely data collected through a questionnaire by submitting a list of written questions to respondents relating to the variables to be tested in the study and each answer was given a score. This study used multiple linear regression analysis with the IBM SPSS Statistic 21 program. The regression equation in this study was as follow.

$$Akunt = \alpha_0 + \alpha_1 Komp + \alpha_2 SPI + \varepsilon_1 \quad (1)$$

$$Akunt = \beta_0 + \beta_1 Komp + \beta_2 Komit + \beta_3 Komp.Komit + \varepsilon_2 \quad (2)$$

$$Akunt = \gamma_0 + \gamma_1 Komp + \gamma_2 Komit + \gamma_3 SPI.Komit + \varepsilon_3 \quad (3)$$

The population in this study was all the Village Financial Management Technical Implementers (PTPKD) consisting of village secretaries, section heads, and village treasurers who were spread out in 40 villages within the Barru Regency government area.

The sampling method used is convenience sampling, namely sampling based on convenience (Sekaran 2009). Respondents in this study were 120 people spread in 40 villages in the Barru Regency. PTPKD was chosen as the respondent in this study because they acted as the technical coordinator for village financial management. As regulated in Regulation of the Minister of Home Affairs Number 113 of 2014 Article 3.

### A. Accountability of Village Financial Management.

Public accountability is the obligation of the holder of the mandate to provide responsibility, present, report, and disclose all activities and activities that are his responsibility to the trustee who has the right and authority to request such accountability (Mardiasmo, 2002: 21). The indicators used in measuring the accountability of village financial management from Koppell (2005) consist of transparency, liability, controllability, responsibility, and responsiveness.

### B. Competence

Competence is the capacity to handle a job or task based on a predetermined standard. Someone's competence is included in the high or good category will later be proven and

demonstrated, if he has done the work (already working). Conversely, if he has a low level of competence he will tend to underperform (Moehariono, 2014: 14). The indicators used in measuring competence are Wright and Snell (1991), modified Atmadja and Saputra (2018) with three dimensions, namely knowledge, skills and behavior.

### C. Internal Control System

Control can be interpreted as a system and procedure that can automatically check each other, in the sense that accounting data generated by a part or function can automatically be checked by other parts or functions in a business (Damayanti, 2017). The internal control system involved in this study is the internal control system for village financial management. There are five dimensions of COSO then adapted to PP No. 60 of 2008 concerning the Government Internal Control System (SPIP) consists of the control environment, risk assessment, control activities, information and communication, and internal control monitoring.

### D. Organizational Commitment

Modway et al., (1982) suggested that organizational commitment is built when each individual develops three interrelated indicators of the organization and profession as follows.

1. Identification, namely understanding and appreciation of the goals of the organization.
2. Involvement, which is a feeling of being involved in a job or a feeling that the work is fun.
3. Loyalty, namely the feeling that the organization is the place to work and live.

## V. RESULTS AND DISCUSSION

### A. Competence Has a Positive Impact on The Accountability of Village Financial Management.

The test results show that the hypothesis 1 submitted is accepted, thus the hypothesis stating that competence has a positive effect on village financial management accountability can be empirically proven. This finding shows that competence significantly influences the implementation of village financial management accountability in the Barru District. The results prove that the Village Financial Management Technical Implementation (PTPKD) has optimized its competencies in terms of knowledge, expertise, and behavior, to improve the implementation of village financial management accountability. This means that the higher the competence of the Village Financial Management Technical Implementation (PTPKD), the implementation of village financial management accountability tends to increase.

The results of this study are consistent with the theory of stewardship, which emphasizes stewards / executives as managers who are motivated to do the best for the main interests of the organization. Stewardship theory emphasizes that stewards / executives as managers have a role in achieving organizational goals. Stewards / executives as managers can be described in the scope of village financial management, in this case the Village Financial Management

Technical Implementation (PTPKD) is a steward / executive responsible for managing village finances.

The results of this study are in line with several previous studies such as Mada et al (2017), Aimbu (2017), Rosyidi (2018) and Pratiwi et al (2018). The results showed that competence had a positive effect on village fund management, meaning that the more competent the village fund management apparatus was, the more accountable the village fund management was. Based on the results of this study, it can be concluded that competence has a positive effect on accountability in village financial management. This means that the higher the competence of the Village Financial Management Technical Implementation (PTPKD), the implementation of village financial management accountability tends to increase.

### B. The Internal Control System Has a Positive Impact on The Accountability of Village Financial Management.

The test results show that the proposed hypothesis 2 is accepted, thus the hypothesis stating that the internal control system has a positive effect on village financial management accountability can be empirically proven. This finding shows that the internal control system significantly influences the implementation of village financial management accountability in the Barru Regency area. The results prove that the Village Financial Management Technical Implementation (PTPKD) has optimized its internal control system both in terms of the control environment, risk assessment, control activities, communication, and internal control monitoring, to improve the implementation of village financial management accountability. This means that the higher the internal control system of the Village Financial Management Technical Implementation (PTPKD), the implementation of village financial management accountability tends to increase.

The results of this study are consistent with the theory of stewardship, which emphasizes stewards / executives as managers who are motivated to do the best for the main interests of the organization. The concept of stewardship theory is also based on the principle of trust in the party that is given authority, namely steward. Stewards are seen as good stewards who carry out their duties in full responsibility (Donalson and Davis, 1991). An accountable village financial management process can be achieved if there is control in preparing the financial statements, namely the internal control system in accordance with PP No. 60 of 2008. The Technical Implementation of Village Financial Management (PTPKD) which has a good internal control system can improve the implementation of village financial management accountability.

The results of this study are in line with several previous studies such as Rosyidi (2018) and Yudianto and Sugiarti (2018) state that the internal control system has a positive influence on village government accountability in managing the allocation of village funds. Implementation of activities in

a government ranging from planning, implementation of supervision to responsibility must be carried out in an orderly, controlled and efficient and effective manner. Based on the results of this study, it can be concluded that the internal control system has a positive effect on the accountability of village financial management. This means that the higher the internal control system of the Village Financial Management Technical Implementation (PTPKD), the implementation of village financial management accountability tends to increase.

### *C. Organizational Commitment does not moderate the effect of competence on The Accountability of Village Financial Management.*

The test results show that the interaction between organizational commitment and competence weakens the accountability of village financial management so that hypothesis 3 does not moderate. Conceptually, if an individual is highly committed to the goals of the organization, this can affect his actions and performance, that is, using his competence to produce accountable financial statements. Vice versa if an individual does not have a high commitment to the organization, then his competence will not produce quality financial reports. Contradiction between theory and research results can be explained by looking at respondents' ratings of each indicator of organizational commitment. Based on the average value of organizational commitment indicators it is known that identification has the lowest average score compared to employee loyalty to the organization.

The low employee identification of the organization is likely due to the employee getting pressure from superiors who want all kinds of assignments in accordance with the wishes of their superiors. This indicates there is a bureaucratic control mechanism of the organization that is not in accordance with the norms, ethics and independence of employees as a professional (Ihksan, 2011). The interaction between organizational commitment and competence weakens the accountability of village financial management, which is also likely due to a lack of rewards for outstanding employees and a work environment that is not conducive to supporting employees in work so that employees' abilities are not used to their full potential.

The results of this study are not in line with some previous studies such as Kitta et al (2014) and Wardhana (2015) which show that organizational commitment can moderate the effect of competence on village financial management accountability. In contrast to research conducted by Siwambudi et al (2017) shows that organizational commitment weakens competence, which means not always organizational commitment can strengthen competence.

### *D. Organizational Commitment Moderates the Effect of the Internal Control System on The Accountability of Village Financial Management.*

The test results show that the proposed hypothesis 4 is accepted, thus the hypothesis stating that organizational commitment can moderate the influence of the internal control system on village financial management accountability can be empirically proven. This finding shows that organizational

commitment significantly strengthens the influence of the internal control system on financial management accountability in the Barru District. These results prove that the Village Financial Management Technical Implementation (PTPKD) which has a good level of organizational commitment will optimize its internal control system in carrying out village financial management. After the organizational commitment variable interacts with the internal control system variable, the effect produced on village financial management accountability is stronger than before this variable interacts.

The results of this study also indicate that the organizational commitment variable is a pure moderator variable. Organizational commitment becomes a pure moderator variable because organizational commitment itself is actually not the main determining variable that directly influences village financial management accountability, but organizational commitment is a contingent variable on village financial management accountability. This is because the level of organizational commitment between each individual is different depending on their view of a particular situation.

The results of this study are consistent with the theory of stewardship, which emphasizes stewards / executives as managers who are motivated to do the best for the main interests of the organization, where the Village Financial Management Technical Implementation (PTPKD) must be able to control the preparation of financial reports so that the realization of financial statements that is accountable and transparent. According to PP No. 60 of 2008, SPIP is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, securing state assets, and compliance with regulations legislation.

The results of this study are in line with several previous studies such as Putra (2017). The results of the study show that the implementation of the internal control system based on PP No 60 Year 2008 has an effect on increasing accountability in the performance of local government financial management, because an adequate internal control system leads to better managerial performance. The implementation of accountability must be supported by good regulations as a reference or guide in carrying out financial management properly, in accordance with applicable regulations, where organizational commitment as a key to success must be obeyed by employees / employees in achieving organizational goals.

The results show that organizational commitment can moderate the influence of the internal control system on village financial management accountability. After the organizational commitment variable interacts with the internal control system variable, the effect produced on village financial management accountability is stronger than before this variable interacts.

## VI. CONCLUSION

The conclusions in this study are as follows.

1. Competence has a positive effect on village financial management accountability. It can be interpreted that the higher competency possessed will be followed by increased accountability in village financial management. The results of this test confirm the theory of stewardship, that stewards are seen as good stewards who carry out tasks in full responsibility if supported by competence.
2. The internal control system has a positive effect on the accountability of village financial management. It can be interpreted that the improvement of the internal control system will be followed by an increase in accountability in village financial management. The results of this test are in line with the theory of stewardship, steward must be able to control the preparation of financial statements so that the realization of an accountable and transparent financial report in accordance with the applicable rules according to PP No. 60 of 2008.
3. Organizational commitment can moderate the effect of competence on village financial management accountability. It can be interpreted that a high level of organizational commitment will optimize competence to support the implementation of village financial management accountability. The results of this test are consistent with the stewardship theory, which emphasizes stewards / executives as managers who are motivated to do the best for the main interests of the organization. Organizational commitment is built on the basis of employee trust in organizational values, the willingness of workers to help realize the goals of the organization and loyalty to remain members of the organization and competent.
4. Organizational commitment can moderate the influence of the internal control system on village financial management accountability. It can be interpreted that a high level of organizational commitment will optimize the internal control system to support the implementation of village financial management accountability. This is in line with the stewardship theory, that the Technical Implementer of Village Financial Management (PTPKD) as a steward must be able to control in making financial reports so that the realization of an accountable and transparent financial report. So that it can encourage the improvement of internal control systems to support the implementation of village financial management accountability.

The limitations in this study and suggestions for further research are as follows.

1. This research was only carried out in 34 villages out of 40 villages in Barru District. Researchers have visited all village offices, but 6 villages are busy taking care of the Land and Building Tax (PBB) so they are not willing to fill out the questionnaire. In addition to using questionnaires, variables can use other instruments, for example qualitative research methods or mixed methods between qualitative and quantitative.
2. Descriptive statistical results show that the accountability variable has the lowest average value compared to other

variables. While the competency variable has the highest average value.

3. Selection of respondents is not limited based on educational characteristics and tenure. the selection of respondents needs to be limited based on educational characteristics and tenure.

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