

# Mediation OF Organizational Commitment: Human Resources Competence AND Income Sources ON Financial Management Performance (Study ON Village Government IN Aceh)

Sufitrayati<sup>1</sup>, Mirna Indriani<sup>2</sup>, Mukhlis Yunus<sup>3</sup>, Syukriy Abdullah<sup>4</sup>

<sup>1</sup>Students, Faculty of Economics and Business, Syiah Kuala University, Banda Aceh Indonesia  
[sufitra.y@mhs.unsyiah.ac.id](mailto:sufitra.y@mhs.unsyiah.ac.id)

<sup>2</sup>Lecturer, Faculty of Economics and Business, Syiah Kuala University, Banda Aceh Indonesia  
[mirna\\_indriani@unsyiah.ac.id](mailto:mirna_indriani@unsyiah.ac.id)

<sup>3</sup>Lecturer, Faculty of Economics and Business, Syiah Kuala University, Banda Aceh Indonesia  
[mukhlis.feusk@unsyiah.ac.id](mailto:mukhlis.feusk@unsyiah.ac.id)

<sup>4</sup>Lecturer, Faculty of Economics and Business, Syiah Kuala University, Banda Aceh Indonesia  
[syukriyabdullah@unsyiah.ac.id](mailto:syukriyabdullah@unsyiah.ac.id)

**Abstract.** This study aims to determine the effect of human resource competence and income sources on financial management performance through organizational commitment to village government in Aceh. This research is quantitative descriptive. The instrument of data collection was using a questionnaire. The sample in this study is village officials who work in the village government, amounting to 150 people. In this study, the sampling method used proportional sampling. The data analysis tool used is Structural Equation Modeling (SEM). From the results of data analysis obtained from several conclusions that the competence of human resources and sources of income have a significant effect on organizational commitment to village government in Aceh, and competence of human resources and sources of income have a significant effect on financial management performance in village government in Aceh as well as resource competence. Human resources and income sources indirectly affect financial management performance through organizational commitment to village governance in Aceh

**Keywords:** Human Resources Competence, Income Sources, Organizational Commitment Financial Management Performance

**JEL Classification:** O15

## INTRODUCTION

Decentralization is the full authority given by the central government to regions to develop their regions which consists of several aspects, including political decentralization (democracy), administrative decentralization (deconcentration), and fiscal decentralization (Frans & James, 2003). The purpose of decentralization is so that the central

government can further improve the efficiency, effectiveness and function of its service activities to all levels of society (Nadir, 2013). Therefore, decentralization can provide space for the central government at lower levels to manage their respective areas in accordance with their respective authorities and responsibilities, including in the management of regional finances (Frans & James, 2003; Rahmawati & Irna, 2015; Kadir et al., 2017).

As has been regulated in Law (UU) Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning State Treasury. In Government Regulation (PP) Number 58 of 2005 concerning Regional Financial Management and Minister of Home Affairs Regulation (Permendagri) Number 13 of 2006 concerning Guidelines for Regional Financial Management which have been amended several times, and most recently by Permendagri Number 21 of 2011 it is stated that regional finance managed in an orderly manner, complying with laws and regulations, efficient, economical, effective, transparent, and responsible by taking into account the principles of justice, propriety, and benefits for the community. Regional financial management is carried out in an integrated system embodied in the APBD which is annually stipulated by regional regulations.

Along with the issuance of the Village Law, the Central Government provides an additional flow of funds to the Village government called the Village Fund Allocation which the Village receives every year, namely the Village Fund. Village Funds are funds sourced from the State Revenue and Expenditure Budget designated for Villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community development, and community empowerment. PP No. 20 of 2018).

In the Aceh Region, the amount of village funds distributed by the central government to villages in Aceh during the last 4 years (2015 - 2020) reached Rp. 24.8 trillion, which ranks third in the national rankings, after East Java and Central Java. Meanwhile, the population of Aceh currently reaches 5.2 million people, far below the population of East Java and Central Java which reaches 40-45 million people. With this large village fund, it should be able to

reduce the number of poor people in Aceh significantly below 15.50 percent and provide welfare and prosperity to craftsmen, micro and small businesses, farmers, traditional fishermen, and others. But in reality, despite the large amount of funds that go into Aceh, this province still ranks at the top in terms of poverty.

In its development, the abundant village funds are prone to corrupt practices. Based on the results of monitoring by Indonesia Corruption Watch (ICW) from 2015 to Semester I 2018, corruption cases in the village fund budget have increased from year to year.

Therefore, it is important to carry out local government financial management which is used as a basis for making economic, social and political decisions that are presented to be reliable, because there are still many quality financial reports in village governments that are still less biased to account for, the same can apply to Small line derivatives, namely the financial management process generated from each village that can reflect good government performance, (Kadir et al., 2017).

The phenomenon of low performance of village financial management is still commonly found in the Aceh region, where Aceh Province is the third largest recipient of village funds but there are still many problems in managing village finances. Therefore, the performance of financial management will determine whether or not the objectives of the fund are achieved, in view of poor village financial management performance with inconsistent and standardized recording and management can make the process of evaluating the use of funds difficult. (Zhang & Zheng, 2019). Next according to (Healy et al., 2018; Wong et al., 2017; Evans et al., 2018) explained that the realization of reliable financial management, one of which is to provide financial information that is presented must be fairly free from material misstatements (accurately) so as not to

mislead readers and users of financial statements, so that it can be used as an assessment of the financial management performance measurement of each -each area.

The importance of financial management performance, which is one of the obstacles to not doing a good job, is caused by the placement of employees who are not in accordance with their competencies or fields where this element has a very important role in the success of the organization, namely human resources, because of the competence of human resources. who will organize the implementation of all strategic plans and work plans to be implemented. Therefore, the importance of human resource competence brings logical consequences in the form of implementing government administration and village development based on sound financial management so that government performance becomes a general demand. (Afiah & Azwari, 2015; Nation, 2018; Nurillah & Muid, 2014).

Another factor that affects the performance of financial management is by looking at the sources of income owned by the local or village government. This is stated in Law No. 6 of 2014 in article 77 paragraph 3, which states that the management of Village property is discussed by the Village Head together with the Village Consultative Body based on the procedures for managing Village assets as regulated in Government Regulations. This is reinforced in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management which states that village income is the result of all money receipts received through village accounts which are rights from the village within 1 (one) fiscal year which are not necessary. paid back by the village.

Based on the phenomena that have been described previously, the authors feel interested in researching further and in depth about it, namely "the influence of human resource

competence and income sources on financial management performance in village government in Aceh”.

## 2. LITERATURE REVIEW

### Human Resources Competence

Competence is the ability and characteristics possessed by a village official, in the form of knowledge, skills, and behavioral attitudes needed in carrying out the duties of his position, so that the civil servant can carry out his duties professionally, efficiently and effectively. according to Mardalena, (2017) and Law No. 5 of 2014 concerning State Civil Apparatus competence can be measured in terms of:

1. **Knowledge** i.e. information that a person has for a particular field.
2. **Skills** namely the ability to carry out a certain task both physically and mentally.
3. **Attitude/Behavior** namely attitudes and values that a person has. Attitudes and values are measured through tests to respondents to find out how a person's value is, what is interesting for someone to do something.

### Village Income Source

Based on this description, the dimensions for measuring village income refer to Article 212 paragraph (3) of Law Number 32 of 2004 concerning sources of village income, including:

1. Village Original Income (PADes);
  - a. Planning the design of the village's original source of income
  - b. Determine the source of village income through PAdes
2. Transfer;
  - a. Receive village income sources through coordinating village officials
  - b. Establish a budget plan for village income sources
3. Other income;
  - a. Receive other village income

- b. Receive reports on the realization of the implementation of the village income and expenditure budget.
- c. Submit and account for the accountability report on the realization of APBDes implementation in village regulations.

The benchmarks for measuring organizational commitment of each company employee refer to the results of research (Darmawan & Didit, 2013) which broadly states that there are three kinds of benchmark dimensions in organizational commitment, namely:

- a. Continuance Commitment
- b. Affective Commitment
- c. Normative Commitment (normative commitment)

### Financial Management Performance

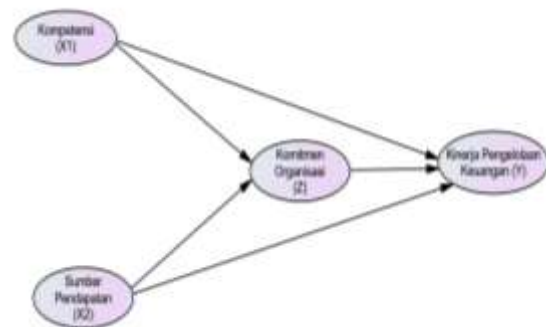
According to Permendagri No. 113 of 2014 concerning Village Financial Management, explains that the performance of village financial management is defined as an activity that includes planning, implementing, reporting on the finances of a region. So it can be concluded that the performance of village financial management is the result of the work or achievements of the village apparatus in carrying out activities which include planning, implementing, reporting village finances.

Performance can be defined as the ability to carry out an activity in achieving the goals, vision, and mission of an organization (Nurzianti and Anita, 2014). In addition, Mardiasmo (2009) suggests that performance indicators can be measured using indicators (1) efficiency, namely the comparison between output and inputs that are associated with predetermined targets or performance standards, (2) effectiveness is the level of comparison between the achievement of program results and the targets set, (3) economic is the comparison between inputs and

input values expressed in monetary units and (4) management adequate.

### Framework

To explain the attachment between one "independent variable (exogenous variable) that is a variable that affects the dependent variable, either positively or negatively in this case human resource competence (X1), and sources of income to the dependent variable (endogenous variable), namely the financial management performance variable. (Y) and the mediating variable of organizational commitment (Z), are factors that are observed and measured to determine whether there is an influence of the independent variable ", then the model framework is as follows



**Figure 1. Thinking Framework**

### Research Hypothesis

Based on the background of the problem, the formulation of the problem, and the research framework above, the descriptive research hypothesis is as follows:

- H1: HR Competence affect organizational commitment
- H2: Source of income affects organizational commitment
- H3: HR Competence affect the performance of financial management

- H4: Source of income affect the performance of financial management.
- H5: Organizational commitment to income affects the performance of financial management
- H6: HR Competence affect the performance of financial management through organizational commitment
- H7: Source of income affect the performance of financial management through organizational commitment

### 3. METHODOLOGY

#### Research Location and Object

This research was conducted in all village government environments in Aceh. The object of this research is the village apparatus which is associated with HR competencies, sources of income and financial management performance.

#### Population and Sample

The population of this research is individuals who are involved in the preparation of village financial accountability reports, which are located in 23 districts/cities in the Aceh Provincial government, consisting of the Treasurer, Secretary, and Village Head.

The sampling technique used in this research is proportional sample. according to (Fleetwood, 2018) Sampling technique is a technique of selecting individual members or parts of a population to make statistical inferences from them and estimate the characteristics of the entire population. To determine the size of the sample in each class, a proportional allocation is carried out so that the sample taken is more proportional by: The number of samples for each type of latest general education = x number of each level, so

the number of samples in this study is 150 respondents. 
$$\frac{\text{Jumlah Sampel}}{\text{Jumlah Populasi}}$$

#### Data Analysis Tools

into a form that is easier to read and implement. The method chosen to analyze the data must be in accordance with the research pattern and the variables to be studied. To analyze the data, Structural Equation Modeling (SEM) from the AMOS 22.0 statistical software package was used in the model and hypothesis assessment. The SEM equation model is a set of statistical techniques that allow the simultaneous testing of a series of relatively complex relationships (Ferdinand, 2014: 181). The SEM model is in accordance with the framework described in the following formulation:

$$= 1.1\xi_1 + 1.2 2 + 1.3 3 +$$

Where:

- : Exogenous latent variable
- : Endogenous latent variable
- : The magnitude of the effect of endogenous latent variables to exogenous latent variables
- : The magnitude of the error vector in structural relationship between variables

#### Hypothesis testing

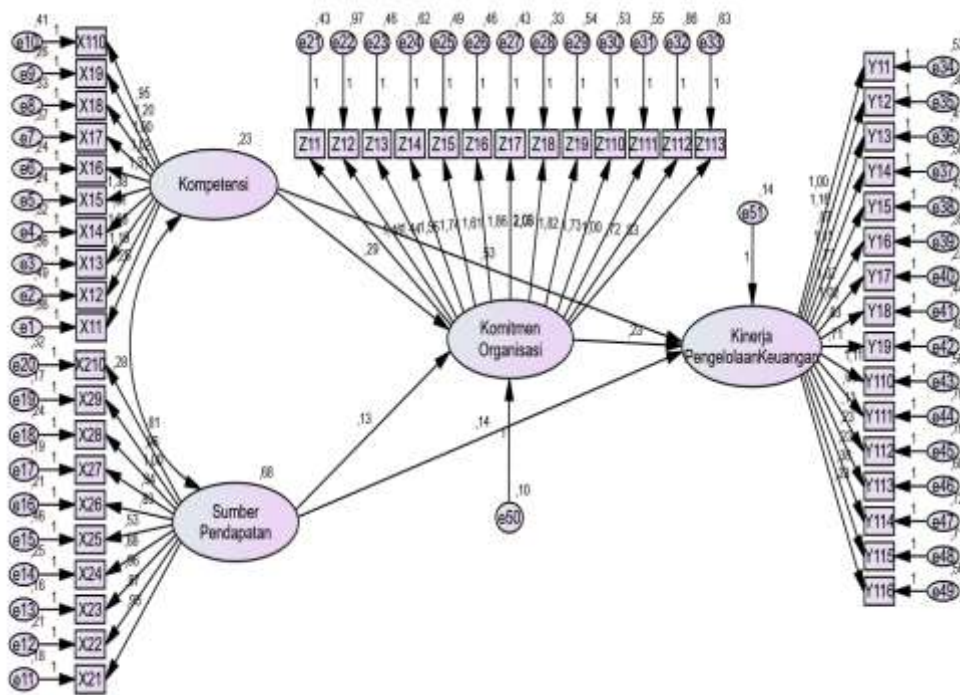
After the model meets the requirements, what needs to be done next is the regression weight/loading factor test. This test is carried out in the same way as the t test on the regression weight / loading factor / model coefficient). Hypothesis testing was carried out using a significant value (P value) at a significance level of 0.05.

**4. EMPIRICAL RESULTS AND DISCUSSION**

**4.1 Results**

The following shows the relationship between indicators and unobserved variables (latent

variables) in the Measurement Model, in the following table shows the relationship between indicators and their respective constructs. The loading factor used to measure the contribution of each indicator if the value is above 0.6, it is said that the indicator is representative enough to explain the unobserved variables (Ferdinand, 2014). Therefore, this indicator must be included in further data processing. Meanwhile, after the measurement model is analyzed through confirmatory factor analysis and it is seen that each indicator can be used to define a latent construct, a full SEM model can be analyzed.



**Figure 2. Research Model Test Results**

The next analysis is the Full Model Structural Equation Model (SEM) analysis which is intended to test the models and hypotheses developed in this study. The model testing in the

Structural Equation Model is carried out with two tests, namely the model suitability test and the causality significance test through the estimation coefficient test.

**Table. 3 Regression Weight Direct Influence Estimate Standardized**

Variabel Eksogen		Variabel Endogen	Estimate Standardized	S.E.	C.R.	P
Komitmen Organisasi	<---	Kompetensi	0,354	,107	2,703	0,007
Komitmen Organisasi	<---	Sumber Pendapatan	0,276	,057	2,312	0,021
Kinerja Pengelolaan Keuangan	<---	Sumber Pendapatan	0,212	,071	2,024	0,043
Kinerja Pengelolaan Keuangan	<---	Komitmen Organisasi	0,163	,128	1,778	0,048
Kinerja Pengelolaan Keuangan	<---	Kompetensi	0,460	,146	3,618	0,000

Based on Table 3 above, it can be seen that each indicator forming the latent variable shows results that meet the criteria, namely the CR value above 1.96 with P less than 0.05, unless there are some p values greater than 0.05. These results can be said that the indicators forming the latent variables are significantly indicators of the latent factors that are formed. Thus, the model used in this study is acceptable.

### Research Hypothesis

Testing this hypothesis is to analyze the value of Critical Ratio (CR) and the value of Probability (P) of the results of data processing, compared with the required statistical limits, which are above 1.96 for the CR value and below 0.05 for the P value (probability)".

If the results of the data processing show a value that meets these requirements, then the proposed research hypothesis can be accepted. In detail, the research hypothesis testing will be discussed in stages according to the proposed hypothesis.

In this study, the results of hypotheses related to the influence of human resource competence and income sources on organizational commitment and their impact on financial management performance in village government in Aceh were developed:

There is an influence of HR competence variable (X1) on organizational commitment

(Z), while the level of influence between HR competence on organizational commitment (Z) is large organizational commitment of 0.354 (every there is creativity will result in an increase in organizational commitment). Thus, for Ha1 which states that HR competence has a significant effect on organizational commitment to Village Government in Aceh acceptable.

There is an effect of income source variable (X2) on organizational commitment (Z), while the level of influence between income sources on organizational commitment of 0.276 (every there is creativity will result in an increase in organizational commitment). Thus for Ha2 which states the source of income has a significant effect on organizational commitment to Village Government in Aceh acceptable.

There is an influence of HR competency variable (X1) on financial management performance (Y), as for the level of influence between sources of income on financial management performance (Y) organizational commitment of 0.460 (every there is creativity will result in an increase in organizational commitment). Thus, for Ha3 which states that the source of income has a significant effect on the performance of financial management on Village Government in Aceh acceptable.

There is an influence of income source variable (X2) on financial management

performance (Y), while the level of influence between income sources on financial management performance is large organizational commitment of 0.212 (every there is creativity will result in an increase in organizational commitment). Thus for Ha4 which states that the source of income has a significant effect on the performance of financial management on Village Government in Aceh acceptable.

There is an effect of organizational commitment variable (Z) on financial management performance (Y), while the level of influence between sources of income on financial management performance is significant organizational commitment of 0.163 (every there is creativity will result in an increase in organizational commitment). Thus for Ha5 which states organizational commitment has a significant effect on financial management performance on Village Government in Aceh acceptable.

There is an influence of HR competence variable (X1) on financial management performance (Y) through organizational commitment (Z), while the level of influence between HR competence on financial management performance through organizational commitment of 0.058 (every there is creativity will result in an increase in organizational commitment). Thus, for Ha6 which states that the source of income has a significant effect on the performance of financial management through organizational commitment to Village Government in Aceh acceptable.

There is an effect of income source variable (X2) on financial management performance (Y) through organizational commitment (Z), while the level of influence between income sources on organizational commitment on financial management performance of 0.045 (every there is creativity will result in an

increase organizational commitment). Thus, for Ha7 which states that the source of income has a significant effect on financial management performance through organizational commitment to Village Government in Aceh acceptable.

## 5. CONCLUSION

Some conclusions from this research are HR competencies and sources of income have a significant effect on organizational commitment to Village Government in Aceh. HR competencies and sources of income have a significant effect on financial management performance on Village Government in Aceh. The competence of HR sources of income has a significant effect on the performance of financial management through organizational commitment to Village Government in Aceh.

## ACKNOWLEDGEMENT

This research received no external funding

## REFERENCES

- Abualoush, S., Masa'deh, R., Bataineh, K., & Alrowwad, A. (2018). The Role of Knowledge Management Process and Intellectual Capital as Intermediary Variables between Knowledge Management Infrastructure and Organization Performance. *Interdisciplinary Journal of Information, Knowledge, and Management*, 13, 279–309. <https://doi.org/10.28945/4088>
- Adams, DA, Nelson, RR, & Todd, PA (1992). Perceived usefulness, ease of use, and usage of information technology: A replication. *MIS Quarterly*, 227–247.
- Adiwirya, MF, & Sudana, IP (2015). Accountability, transparency, and performance-based budgeting at the



- Denpasar City Regional Apparatus Work Unit. Udayana University Accounting E-Journal, 611–628(11), 18.
- Adler, S., & Weiss, HM (1988). Criterion aggregation in personality research: A Demonstration looking at Self-Esteem and Goal Setting. *Human Performance*, 1(2), 99–109. [https://doi.org/10.1207/s15327043hup0102\\_2](https://doi.org/10.1207/s15327043hup0102_2)
- Adzido, RYN, Dzogbede, OE, Ahiave, E., & Dorkpah, OK (2016). Assessment of family income on academic performance of tertiary students: The Case of Ho Polytechnic, Ghana. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 6(3), Pages 154-169. <https://doi.org/10.6007/IJARAFMS/v6-i3/2221>
- Afiah, NN & Azwari, PC (2015). The Effect of The Implementation of Government Internal Control System (GICS) on The Quality of Financial Reporting of The Local Government and Its Impact on The Principles of Good Governance. *Procedia Social and Behavioral Sciences* 211. pp 811-818.
- Agada, JT, & Zeb-Obipi, I. (2018). Workplace social infrastructure and employee commitment: A Literature Review. *International Journal of Human Resources Management (IJHRM)*, 7(2).
- Allen, NJ, & Meyer, JP (1990). The measurement and antecedents of affective, continuance and normative commitment to the organization. *Journal of Occupational Psychology*, 63(1), 1–18. <https://doi.org/10.1111/j.2044-8325.1990.tb00506.x>
- Antlöv, H., A. Wetterberg and L. Dharmawan. 2016. Village governance, community life, and the 2014 village law in Indonesia. *Bulletin of Indonesian economic studies*, 52 (2): 161-183.
- Arsyati, A., Darwanis, D., & Djalil, MA (2008). The influence of the quality of human resources in financial management on the quality of PNBP financial accountability in an effort to improve the performance of institutions at Syiah Kuala University. *Journal of Accounting Studies and Research*, 1(1), 29–49.
- Aswicahyono, H. (2017). Infrastructure development in Indonesia. *International Infrastructure Development in East Asia—Towards Balanced Regional Development and Integration*, ERIA Research Project Report, 2, 36.
- Bandura, A. (1997). The nature and structure of self-efficacy. *Self-Efficacy: The Exercise of Control*. New York, NY: WH Freeman and Company, 37–78.
- Bandura, A. (2012). On the functional properties of perceived self-efficacy revisited. *Sage Publications Sage CA: Los Angeles, CA*.
- Bandura, A., & Locke, EA (2003). Negative self-efficacy and goal effects revisited. *Journal of Applied Psychology*, 88(1), 87–99. <https://doi.org/10.1037/0021-9010.88.1.87>
- Barankay, Ivan & Lockwood, Ben. 2007, Decentralization and the productive efficiency of government: Evidence from Swiss cantons, *Journal of Public Economics* vol 91. Pp 1197–1218

- Baron, A., & Armstrong, M. (2007). Human capital management: achieving added value through people. Kogan Page Publishers.
- Berthelot, S., & Robert, A.-M. (2011). Climate change disclosures: An examination of Canadian oil and gas firms. *Issues in Social and Environmental Accounting*, 5(1/2), 106–123.
- Bloch, RI, Marlowe, J., & Mead, DM (2016). Infrastructure asset reporting and Pricing Uncertainty in the Municipal Bond Market. *Journal of Governmental & Nonprofit Accounting*, 5(1), 53–70. <https://doi.org/10.2308/ogna-51726>
- Boone, HN, & Boone, DA (2012). Analyzing Likert data. *Journal of Extension*, 50(2), 1–5.
- Bovens, M. (2007). Analyzing and assessing public accountability. A conceptual framework. *European Law Journal*, 13(4), 37.
- Bovens, M., Goodin, RE, & Schillemans, T. (2014). The Oxford Handbook of Public Accountability. Ferlie / The Oxford Handbook of Public Management.
- Evans, JH, and JM Patton. 1987. Signaling and Monitoring in Public Sector Accounting. *Journal of Accounting Research* 25: 130–158.
- Carifio, J., & Perla, RJ (2007). Ten common misunderstandings, misconceptions, persistent myths and urban legends about Likert scales and Likert response formats and their antidotes. *Journal of Social Sciences*, 3(3), 106–116.
- Chau, PY (1996). An empirical assessment of a modified technology acceptance model. *Journal of Management Information Systems*, 13(2), 185–204.
- Chi-Chi, OA, & Ebimobowei, A. (2014). Accountability and public sector financial management in Nigeria. Oman Chapter of Arabian Journal of Business and Management Review, 1(6), 1–17. <https://doi.org/10.12816/0002105>
- Church, MC (2005). The conceptual and operational definition of quality of life: A systematic review of the literature. Texas A&M University.
- Cooper, DR, & Emory, CW (1995). Business research methods. Richard D. Irwin. Inc., Chicago.
- Danaee Fard, H., & Anvary Rostamy, AA (2007). Promoting public trust in public organizations: Explaining the role of public accountability. *Public Organization Review*, 7(4), 331–344. <https://doi.org/10.1007/s11115-007-0041-4>
- Darwanis, D., Saputra, M., & Kartini, K. (2016). Effect of professionalism, competence, knowledge of financial management, and intensity of guidance apparatus inspectorate for quality of financial statements (Study on Inspectorate Regencies/Cities in Aceh). 7(1), 9.
- Davis, FD (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, 319–340.
- De Haan, J., & Sturm, J.-E. (2017). Finance and income inequality: A review and new evidence. *European Journal of Political Economy*, 50, 171–195. <https://doi.org/10.1016/j.ejpoleco.2017.04.007>

- Dewi, NF, Azam, SMF, & Yusof, SKM (2019). Factors influencing the information quality of local government financial statement and financial accountability. *Management Science Letters*, 1373–1384. <https://doi.org/10.5267/j.msl.2019.5.013>
- Dillard, J., & Vinnari, E. (2019). Critical dialogical accountability: From accounting-based accountability to accountability-based accounting. *Critical Perspectives on Accounting*, 62, 16–38. <https://doi.org/10.1016/j.cpa.2018.10.003>
- Dolnicar, S., Grun, B., Leisch, F., & Rossiter, J. (2011). Three good reasons NOT to use five and seven point Likert items. 7.
- Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Pacific Sociological Review*, 18(1), 122–136.
- Emhan, A. (2015). Relationship among managerial support, job satisfaction and organizational commitment: A comparative study of nonprofit, for-profit and public sectors in Turkey. *International Journal of Business, Humanities and Technology*, 2(5), 179–190.
- Evans, DK, Holtemeyer, B., & Kosec, K. (2018). Cash transfers increase trust in local government. *World Development*, 114, 138–155. <https://doi.org/10.1016/j.worlddev.2018.08.020>
- Fishbein, M., & Ajzen, I. (1975). *Intention and behavior: An introduction to theory and research*. Addison-Wesley, Reading, MA.
- Fleetwood, D. (2018, April 9). Types of Sampling: Sampling Methods with Examples. QuestionPro. <https://www.questionpro.com/blog/types-of-sampling-for-social-research/>
- Francis, P., & James, R. (2003). Balancing rural poverty reduction and citizen participation: The contradictions of Uganda's decentralization program. *World Development*, 31(2), 325–337. [https://doi.org/10.1016/S0305-750X\(02\)00190-0](https://doi.org/10.1016/S0305-750X(02)00190-0)
- Gadenne, L. (2017). Tax Me, but Spend Wisely? Sources of public finance and Government Accountability. *American Economic Journal: Applied Economics*, 9(1), 274–314. <https://doi.org/10.1257/app.20150509>
- Gianakis, GA (2002). The promise of public sector performance measurement: Anodyne or placebo? *Public Administration Quarterly*, 35–64.
- Gibson, Pamela D., Donald P., Lacy, Michael J., and Dougherty T., 2014 “Improving Performance and Accountability in Local Government with Citizen Participation.” *The Public Sector Innovation Journal*. 10(1).
- Gieling, J., Haartsen, T., & Vermeij, L. (2019). Village facilities and social place attachment in the rural Netherlands: Facilities and social place attachment. *Rural Sociology*, 84(1), 66–92. <https://doi.org/10.1111/ruso.12213>
- Givoly, D., & Palmon, D. (1982). Timeliness of annual earnings announcements: Some empirical evidence. *Accounting Review*, 486–508.
- Hadisantoso, E., & Sudarma, IM (2017). The influence of professionalism and

- competence of auditors towards the performance of auditors.
- Healy, S., Borowiak, C., Pavlovskaya, M., & Safri, M. (2018). Commoning and the politics of solidarity: Transformational responses to poverty. *Geoforum*.
- Hudson, WR, Haas, R., & Uddin, W. (1997). *Infrastructure Management-Design, Construction, Maintenance, Rehabilitation, Renovation* (Issue book).
- Hulland, J., Chow, YH, & Lam, S. (1996). Use of causal models in marketing research: A review. *International Journal of Research in Marketing*, 13(2), 181–197.
- Igbaria, M., Guimaraes, T., & Davis, GB (1995). Testing the determinants of microcomputer usage via a structural equation model. *Journal of Management Information Systems*, 11(4), 87–114.
- Indahwati, R., & Afiah, NN (2015). Organizational commitment, it infrastructure and accounting information system's quality | PDF requests. *International Journal of Applied Business and Economic Research*, 13(6). [https://www.researchgate.net/publication/301681179\\_Organizational\\_commitment\\_it\\_infrastructure\\_and\\_accounting\\_information\\_system's\\_quality](https://www.researchgate.net/publication/301681179_Organizational_commitment_it_infrastructure_and_accounting_information_system's_quality)
- Iyoha, FO, & Oyerinde, D. (2010). Accounting infrastructure and accountability in the management of public expenditure in developing countries: A focus on Nigeria. *Critical Perspectives on Accounting*, 21(5), 361–373. <https://doi.org/10.1016/j.cpa.2009.06.002>
- Izzati, UA, Suhariadi, F., & Hadi, C. (2016). The Role of Self Competence on Affective Organizational Commitment of Vocational High School Temporary Teachers. *International Journal of Organizational Innovation* (Online), 8(4), 133.
- Jabbouri, NI, Siron, R., Zahari, I., & Khalid, M. (2016). Impact of information technology infrastructure on innovation performance: An empirical study on private universities in Iraq. *Procedia Economics and Finance*, 39, 861–869. [https://doi.org/10.1016/S2212-5671\(16\)30250-7](https://doi.org/10.1016/S2212-5671(16)30250-7)
- Jamaluddin, Y., Sumaryana, A., Rusli, B., & Buchari, RA (2018). Analysis of the impact of the management and use of village funds on regional development. *JPPUMA: Journal of Governmental Science and Socio-political Science*, Medan Area University, 6(1), 14. <https://doi.org/10.31289/jppuma.v6i1.1520>.
- Jensen, M., C., and W. Meckling, 1976. “Theory of the firm: Managerial behavior, agency cost and ownership structure”, *Journal of Finance Economic* 3:305-360,
- Jehan M. Malajika, Herman Karamoy, Rudy J. Pusung, Implementation of the Village Financial System (SISKEUDES) in Village Government Organizations (Case Study in Suwaan Village, Kalawat District, North Minahasa Regency), *Going Concern Accounting Research Journal* 13(4) 2018, Page 578-583
- Johnson, JL, & O'Leary♥Kelly, AM (2003). The effects of psychological contract breach and organizational cynicism: Not all social exchange violations are

- created equal. *Journal of Organizational Behavior: The International Journal of Industrial, Occupational and Organizational Psychology and Behavior*, 24(5), 627–647.
- Jumingan, D. (2006). *Financial Statement Analysis*. Jakarta: PT. Earth Literature.
- Jusmin, A., Said, S., Bima, MJ, & Alam, R. (2016). Specific determinants of work motivation, competence, organizational climate, job satisfaction and individual performance: A study among lecturers. *Journal of Business and Management Sciences*, 4(3), 53–59.
- Kadir, A., Widarini, KN, Gunawan, D. I (2017) The Indonesian perspectives on village financial management accountability. *International journal of economics, business and management research*, 1 (04), 234 ISSN: 2456-7760.
- Kaunang, YPS (2020). The Influence of competence, motivation and organizational commitment to the performance of financial management of work unit government development in Minahasa Regency. *ACCOUNTABILITY*, 9(1), 1. <https://doi.org/10.32400/ja.28164.9.1.2020.1-7>
- Kawulich, B. (2012). Collecting data through observation. *Doing Social Research: A Global Context*, 150–160.
- Kewo, Cecilia Lelly, 2017. The influence of internal control implementation and managerial performance on financial accountability of local government in Indonesia. *International journal of economics and financial issues* ISSN: 2146-4138. 7(1), 293-297.
- Khan, SH, Azhar, Z., Parveen, S., Naeem, F., & Sohail, MM (2015). Exploring the impact of infrastructure, pay incentives, and workplace environment on employees' performance: A case study of Sargodha University. *Asian Journal of Empirical Research*, 2(4), 118–140.
- Khodadadei, N., Rezaei, B., & Salehi, S. (2016). Investigating the relationship of organizational commitment and clinical competence (Case study: Nurses working in Montazeri Hospital, City of Najafabad, Iran, 2015). *International Journal of Medical Research & Health Sciences*, 5(5), 308–316.
- Kiese, K., Weygandt, JJ, T. D, W., I. M, W., & B. J, M. (2019). *Intermediate accounting*. John Wiley & Sons., 2, 61.
- Kim, KY, Eisenberger, R., & Good, K. (2016). Perceived organizational support and affective organizational commitment: Moderating influence of perceived organizational competence. *Journal of Organizational Behavior*, 37(4), 58–583. <https://doi.org/doi:10.1002/job.2081>
- Kotrlík, J., & Higgins, C. (2001). Organizational research: Determining appropriate sample size in survey research appropriate sample size in survey research. *Information Technology, Learning, and Performance Journal*, 19(1), 43.
- Latham, GP, & Yukl, GA (1975). Assigned versus participative goal setting with educated and uneducated woods workers. *Journal of Applied Psychology*, 60(3), 299–302. <https://doi.org/10.1037/h0076753>
- Lau, EA, & Latif, IN (2014). Accountability and Accountability of Village Fund Allocation for Fiscal Year 2013 in Badak Baru Village, Muara Badak District, Kutai Kartanegara Regency. 7.

- Lee, D., Park, J., & Ahn, J.-H. (2001). On the explanation of factors affecting e-commerce adoption. *ICIS 2001 Proceedings*, 14.
- Lemus, DE (2016). The Importance of CSR in Financial Reporting Standards. *Global Journal of Management and Business Research: Accounting and Auditing*, 16(2), 9.
- Locke, EA (1982). Relation of goal level to performance with a short work period and multiple goal levels. *Journal of Applied Psychology*, 67(4), 512.
- Locke, EA, & Latham, GP (1990). A theory of goal setting & task performance. *Academy of Management Review*, 16(2), 480–483. <https://doi.org/10.5465/amr.1991.4278976>
- Locke, EA, & Latham, GP (2006). New directions in Goal-Setting Theory. *Current Directions in Psychological Science*, 15(5), 265–268. <https://doi.org/10.1111/j.1467-8721.2006.00449.x>
- Luthans. (2008). *Organizational behavior—University of the Sunshine Coast, Queensland*. <https://research.usc.edu.au>
- Mahoney, TA (1963). *Development of managerial performance: A research approach*. South-western Publishing Company.
- Mangkunegara, AP (2012). *HR Performance Evaluation*, sixth printing. Bandung: Refika Aditama.
- Mangkunegara, AP, & Octorend, TR (2015). Effect of work discipline, work motivation and job satisfaction on employee organizational commitment in the company (Case Study in PT. Dada Indonesia). *Universal Journal of Management*, 3(8), 318–328. <https://doi.org/10.13189/ujm.2015.030803>
- Mardalena, S. (2017). The influence of civil servant competence on the performance of the general election commission in South Sumatra province. *HR Binadarma, Palembang*, 1(1). <http://resumemti.blogspot.com/2017/04/angket-unjuk-kompetensi-pns-terhadap.html>
- Mardisar, D., & Sari, RN (2017). The effect of accountability and knowledge on the quality of the auditor's work. *National Accounting Symposium X*, 26(28), 18.
- Mathieson, K. (1991). Predicting user intentions: Comparing the technology acceptance model with the theory of planned behavior. *Information Systems Research*, 2(3), 173–191.
- McCordic, C. (2016). Urban infrastructure and household vulnerability to food insecurity in Maputo, Mozambique. *Social and Ecological Sustainability*, 215.
- McWilliams, JM, Hatfield, LA, Chernew, ME, Landon, BE, & Schwartz, AL (2016). Early performance of accountable care organizations in Medicare. *New England Journal of Medicine*, 374(24), 2357–2366. <https://doi.org/10.1056/NEJMsa1600142>
- Mitrani, A., Dalziel, M., & Fitt, D. (1992). Competency based human resource management: Value-driven strategies for recruitment, development and reward. *Kog on page limited*.
- Moeherino. (2014). Competency-based performance measurement—

- Moehersono. Rajagrafindo Persada.  
[http://www.rajagrafindo.co.id/produk/  
pengukur-kinerja-berbasis-kompetensi/](http://www.rajagrafindo.co.id/produk/pengukur-kinerja-berbasis-kompetensi/)
- Moehersono. (2012). Competency-based performance measurement— Moehersono—Rajagrafindo Persada. PT Raja Grafindo Persada.  
[http://www.rajagrafindo.co.id/produk/  
pengukur-kinerja-berbasis-kompetensi/](http://www.rajagrafindo.co.id/produk/pengukur-kinerja-berbasis-kompetensi/)
- Mory, L., Wirtz, BW, & Göttel, V. (2016). Factors of internal corporate social responsibility and the effect on organizational commitment: The International Journal of Human Resource Management: Vol 27, No 13. The International Journal of Human Resource Management, 27(13).  
<https://doi.org/10.1080/09585192.2015.1072103>
- Muljo, HH, Kurniawati, H., & Pahala, P. (2014). The effect of accountability and transparency on budget management. *Binus Business Review*, 5(2), 537.  
<https://doi.org/10.21512/bbr.v5i2.1014>