

The Influence Apparatus Competence and Use Financial System Applications on Financial Management Transparency

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Abstract

Transparency is openness regarding the Village APBD which allows the community to know and gain access to the widest possible information about village finances. This research aims to determine the significant positive influence of the competence of village officials, the use of the SISKEUDES application on the transparency of village financial management in Probolinggo Regency. The population of this research is the Village Government in Probolinggo Regency, taking 100 respondents as samples. The data collection method in this research used a questionnaire distributed to all respondents. Data analysis in this study used SEM-PLS with WarpPLS. The research results show: 1) the higher the competence of village officials, the more significant positive influence it has on the transparency of village financial management as indicated by the results of $\beta = 0.29$ and $p\text{-value} = 0.002$; 2). The higher the use of the Siskeudes application, the more significant positive influence it has on the transparency of village financial management as indicated by the resulting β value $= 0.38$ and $p\text{-value} < 0.001$.

Keywords

village apparatus
competency; Siskeudes
application; transparency



I. Introduction

Regional government in Law no. 32 of 2004 is a legal community unit that has jurisdictional boundaries. Has the authority to regulate and manage the interests of local communities based on local origins and customs that are recognized and/or formed in the National Government system and located in the district/city (Kholifah, 2020). Law no. 6 of 2014 concerning Villages, villages are given great opportunity and authority to regulate their governance independently, including managing village finances. Currently, the types of financial sources or funds received by villages are varied and the amounts are very large. Village finance or funds are finance or funds sourced from the State Revenue and Expenditure Budget (APBN) intended for villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget (APBD) and used to finance government administration, implementation of development, community development, and community empowerment.

The village government is obliged to manage village finances in accordance with the procedures in Minister of Home Affairs Regulation Number 20 of 2018 in terms of planning, implementation, administration and reporting. The direct provision of village finance or funds by the government must be followed by the ability of village officials to manage it because the management of village finances or funds will affect the quality of development and economic growth of the village. Village development must be supported by the availability of competent village officials. Competency is an aspect of a person's ability which includes knowledge, skills, attitudes, values, or personal characteristics that enable workers to achieve success in completing their work through achieving results or

success in completing tasks (Pratama, 2020). Competence is an important thing, for example the competence of village officials. The competency of each village apparatus will influence the management and supervision of village finances.

In managing village development, village officials are required to be able to manage village finances or funds to encourage transparency in the management of village finances or funds. Village governments are also required to be able to make financial reports (Nislandi & Munari, 2023). Seeing the large amount of finance or funds allocated for village development, it is of course very necessary to have strict supervision, the role of village officials, a high level of understanding, the level of competence of village officials, qualified human resource capabilities and supported by the use of information technology, both for organizing, processing and managing these finances or funds (Puspa & Prasetyo, 2020).

Village governments are required to provide accountability for managing village finances or funds in a transparent and accountable manner. The use of technology in managing village finances or funds is like using a village financial system application. The village financial system application is an application developed by the financial and development supervision agency in order to improve the quality of village financial governance (Ridwan, 2019). The village financial system (siskeudes) is an application used by villages in the process of budgeting, administering and reporting village finances. According to information in 2022 (<https://jatim.akurat.co/news/1352430838/Pemdes-Diminta-TingkatkanKapasitas-Pengelolaan-Kuangan-negara>) every year 319 villages in Probolinggo Regency receive billions of rupiah in village funds. With a large budget, the capacity of village financial managers needs to be increased. During his service period that year, the DD and ADD accountability reports (LPJ) did not match the realization of the work carried out. Even in 2020, an accountability report was not prepared or was not accompanied by supporting documents. Thus, how important it is to be accountable for financial funds obtained from various sources, both from the government and from the private sector. Transparency in fund management must be implemented so that the funds provided can be useful and reach their targets.

According to government theory, the definition of transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration (Lubis & Shara, 2021). Related to government administration, it can include information, policies, the process of making, implementing, and the results achieved. It is said that with transparency the government is run well. With transparency, there will be freedom to obtain information that is in the public interest directly to those who need it. Transparency in fund management can increase if there are human resources who have competence related to fund management and this can also be caused by the system used in the form of an application, where currently all activities use an application.

One thing that can make fund management transparent in accordance with existing regulations is the competency possessed by HR in the organization. According to (Wibowo, 2012), with competence it is hoped that a person can realize work-related tasks that are needed to achieve goals. Another definition of competency is a person's ability to carry out work that the company has given him to complete to achieve individual and group goals (Qomariah, 2020). A skill that a person has and then brings to their work which can be in the form of different types and levels of behavior can also be called HR competency (Basriani, 2016). According to (Raffie et al., 2018), (Rasaili, 2022) competency can also be interpreted as a person's ability to carry out tasks in accordance with relevant knowledge and skills as well as technology and experience. For an organization or company to be successful in achieving its goals, it really needs competent

human resources. This is because having certain required competencies can support the successful implementation of work and achievement of performance. With human resources having competence in accordance with their field of expertise, it is hoped that all tasks given by the leadership can be carried out in a timely manner. The tasks given can be in the form of managing funds originating from the government or the private sector.

According to (Nislandi & Munari, 2023), (Husna, 2022; Nazrin, 2017; Rahayu et al., 2020), (Mantako & Said, 2019), (Mantako & Said, 2019) in their research stated that HR competency influences accountability. fund management. Research by (Puspa & Prasetyo, 2020) shows that competency and internal control systems influence the accountability of village fund management, while the accessibility of financial reports does not influence the accountability of village fund management. Research conducted by (Andini & Yusrawati, 2016; Herlina et al., 2021; Lubis & Shara, 2021; Suwarno et al., 2023) states that HR competence can increase transparency and accountability in fund management. Research results which state that competence has no impact on the transparency of fund management have also been widely carried out. Research conducted by (Widyatama & Novita, 2017) states that the apparatus competency variable has no significant effect on accountability in ADD management, while the internal control system variable has a positive influence on accountability in ADD management. Research by (Kuncahyo & Dharmakarja, 2022) states that the results are that the competence of village officials does not have a significant effect on the accountability of village financial management, while village officials are able to manage finances because of the simple types of transactions supported by the Siskeudes application and assistance so they do not need special skills. Research (Tiarno & Budiwitjaksono, 2023) states that the research results show that HR competency and SPIP do not affect the accountability of village fund management and the use of siskeudes affects the accountability of village fund management (DD). The results of research from regional government (Indriasih & Sulistyowati, 2022) also state that competence has no impact on financial management accountability.

Apart from HR competency, another factor that also has an impact on the transparency of fund management is the existence of a fund management system application. The village fund management system is known as SISKEUDES. The Siskeudes application can be interpreted as a free application that can be a solution for managing funds originating from the government, which are distributed free of charge (free) through district/city governments to villages throughout Indonesia. The government also provides funds for village officials and supervisors at the district level who will carry out Siskeudes training. With the existence of a fund management system, it is hoped that there will be transparency in fund management, because all people can access the application.

Research conducted by (Herlina et al., 2021) states that the financial accounting system influences the accountability of regional financial management in OPDs in Indragiri Hulu Regency. Research by (Suwarno et al., 2023) resulted in the conclusion that the implementation of a village accounting system and leadership commitment have a positive influence on the quality of village financial reports. Research conducted by (Andini & Yusrawati, 2016) resulted in the conclusion that the implementation of a regional financial accounting system has an effect on the quality of regional financial reports at SKPD Empat Lawang Regency. Research conducted by (Husna, 2022) states that financial management competence and the regional financial accounting system have a simultaneous effect (F-test) on the quality of Aceh Besar Regency's financial reports. Meanwhile, research (Rahayu et al., 2020) produces the conclusion that internal control systems have a positive effect on the implementation of transparency in regional

government financial reporting. Research conducted by (Nazrin, 2017), (Kuncahyo & Dharmakarja, 2022), (Tiarno & Budiwitjaksono, 2023), (Puspa & Prasetyo, 2020) states that the financial control system has an impact on the accountability of financial reports.

Referring to the description that has been submitted, there is still village fund budget realization in Probolinggo Regency which has not yet reached 100%, but on average it has reached 95%. Apart from that, there are also previous research results related to HR competency variables which are linked to transparency in fund management which still contain inconsistent results. Therefore, this research needs to be carried out and this research aims to determine and analyze the influence of the competence of village officials, and the use of the Siskeudes application on the transparency of village financial management in Probolinggo Regency.

II. Review of Literatures

2.1 Competence

According to (Hutapea, 2008), competence can be interpreted as a basic characteristic of a person which indicates the way of thinking, behaving and acting as well as drawing conclusions in a certain period of time. Competence can also be interpreted as the skills or knowledge possessed by someone who is characterized by having professionalism in a particular field as an advantage. Village official competency is the skills or knowledge that village officials must have in order to be able to carry out their duties as officials in a timely manner. According to the Organizational Structure and Work Procedures of Village Government (SOTK), the position of village officials is 'assistant' to the village head. The village apparatus consists of the Village Secretary, Treasurer and Section Head. Competent officials will produce good output in accordance with the principle of accountability.

2.2 Village Financial System Application (Siskeudes)

The Village Financial System Application (Siskeudes) is a system created to make it easier for village governments to manage village finances more effectively. This Village Financial System application was created to increase the level of accountability and transparency of village finances. Implementation of the Village Financial System Application must be mutually beneficial for the village and the BPKP. Apart from that, this application will help the village in entering data into this application in order to manage village finances (Faizah & Retnosari, 2022).

2.3 Transparency in Fund Management

Transparency is openness regarding the use of the government budget which allows the community to know and gain access to the widest possible information about village finances (Sukmawati & Nurfitriani, 2019).

2.4 Conceptual Framework

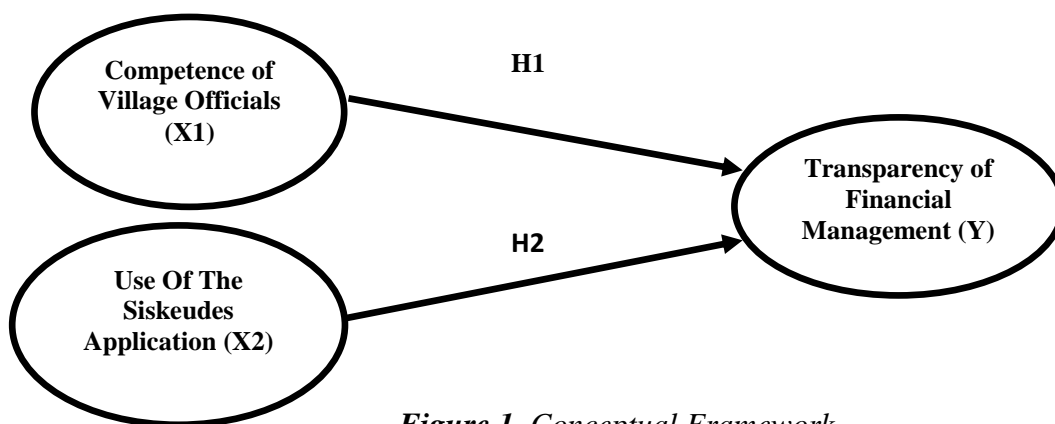


Figure 1. Conceptual Framework

2.5 Research Hypothesis

1. The competence of village officials has a positive impact on the transparency of village financial management.
2. Using the Siskeudes application has a positive impact on the transparency of village financial management.

III. Research Methods

The research approach applied in this scientific work is a quantitative descriptive and associative approach. Based on its nature, the type of data used in this research is quantitative data. The population in the study was the Probolinggo Regency Village Government. The sample was taken from 100 respondents. Panel research variables can be identified as independent variables (X) including the competence of village officials (X1) and the use of the Siskeudes application (X2). The dependent variable (Y) is transparency of village financial management. Description analysis was carried out so that the description of the respondent could be seen as real. Validity tests and reliability tests are carried out so that the questionnaire can be used as a measuring tool. Hypothesis testing was also used in this research.

IV. Result and Discussion

4.1 Descriptive Analysis of Respondents

The results of descriptive research analysis calculations show that most of the respondents in the Probolinggo Regency Village Government were male, 85 people or 85%. In general, respondents in the Probolinggo Regency Village Government are in the age group above 40 years. Respondents in this study had a high school/equivalent education level (67%).

4.2 Validity Test Results

The validity values of the indicators in the variables in this study are presented in Table 1.

Table 1. Validity Test Results

No	Variable	Indicator	r-count	Results
1	Competence of Village Officials (X1)	X1.1	0.778	Meets validity criteria
		X1.2	0.834	Meets validity criteria
		X1.3	0.736	Meets validity criteria
		X1.4	0.798	Meets validity criteria
		X1.5	0.763	Meets validity criteria
2	Use of the SISKEUDES Application (X2)	X2.1	0.675	Meets validity criteria
		X2.2	0.927	Meets validity criteria
		X2.3	0.751	Meets validity criteria
		X2.4	0.887	Meets validity criteria
		X2.5	0.928	Meets validity criteria
3	Transparency in Village Fund Management (Y)	Y.1	0.725	Meets validity criteria
		Y.2	0.898	Meets validity criteria
		Y.3	0.879	Meets validity criteria
		Y.4	0.818	Meets validity criteria

The results of the data validity test show that the loading factor value for this research variable has a value above 0.7. Thus it can be concluded that all variables in this study are declared valid.

4.3 Reliability Test

The calculation results regarding the research reliability test are in Table 2.

Table 2. Reliability Test Results

No	Variable	Composite Reliability	Information
1.	Competence of Village Officials (X1)	0.887	Meet The Reliability Criteria
2.	Use of the SISKEUDES Application (X2)	0.922	Meet The Reliability Criteria
3	Transparency in Village Fund Management (Y)	0,900	Meet The Reliability Criteria

Based on the data presented in Table 2, it can be concluded that all variables in this study have composite reliability values above 0.6. Thus, all variables meet the construct reliability requirements.

4.4 Hypothesis Test Results

The test results of the influence of the independent variable on the dependent variable are presented in Table 3 below.

Table 3. Hypothesis Test Results

Hypothesis	Variable Coefficient Value	P-value	Information
Competence of Village Officials (X1)→	0,29	<0,001	H1 Accepted

Hypothesis	Variable Coefficient Value	P-value	Information
Transparency in Village Fund Management (Y)			
Use of the SISKEUDES Application (X2)→ Transparency in Village Fund Management (Y)	0,38	<0,001	H2 Accepted

4.5 Discussion

a. The Effect of Competence of Village Officials on Fund Management Transparency

The research results show that the competence of village officials has a significant positive effect on the transparency of village financial management in Probolinggo Regency. This is due to the existence of aspects related to the competence of village officials which have a positive impact on the transparency of village financial management. This is also supported by the results of descriptive analysis which states that in general respondents agreed or gave positive responses to aspects of the influence of village apparatus competence on the transparency of village financial management. Based on the results of testing the competency variable of village officials on the transparency of village financial management, a beta (β) value of 0.29 was obtained with a p-value of <0.01. Because the p-value is smaller than 0.05, H_0 is rejected, indicating that there is a significant positive influence of village apparatus competence (X1) on the transparency of village financial management (Y). This research is in line with research conducted by: (Mantako & Said, 2019), (Suhardjo & Faisal, 2022), (Rasaili, 2022), which shows that human resource competency influences the implementation of financial reporting transparency.

b. The Effect of the Siskeudes Application on Fund Management Transparency

The research results show that the use of the Siskeudes application has a significant positive effect on the transparency of village financial management. After testing and data analysis, the results obtained were that the hypothesis which stated that the use of the Siskeudes application had a significant positive effect on the transparency of village financial management in Probolinggo Regency, was proven to be true. This is because aspects related to the use of the Siskeudes application have a positive impact on the transparency of village financial management. This is also supported by the results of descriptive analysis which states that in general respondents agreed or gave positive responses to aspects of using the Siskeudes application for transparency in village financial management in Probolinggo Regency. The influence of using the Siskeudes application on the transparency of village financial management obtained a beta (β) value of 0.38 with a p-value of <0.01. Because the p-value is smaller than 0.05, H_0 is rejected, thus there is a significant influence of the use of the Siskeudes application (X2) on the transparency of village financial management (Y). Previous research that is in line with this research is that conducted by: (Puspa & Prasetyo, 2020), (Nislandi & Munari, 2023) which states that financial system applications have an impact on fund management accountability.

V. Conclusion

The conclusion of this research refers to the test results which found that competence has an effect on transparency. The Sikseudes application has a significant effect on transparency. The Probolinggo Regency Village Government needs to pay attention to understanding village fund management, this factor is a very significant factor influencing the transparency of village financial management in Probolinggo. Activities that can be carried out by the Probolinggo Regency Village Government to improve competence include taking part in technical training in order to improve capabilities in managing village funds. The object of this research is only limited to the Probolinggo Regency Government. Future researchers are advised to use other factors that also influence the transparency of village financial management, be more specific in determining the respondents used in research or expand the research sample more.

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