

The role of the accountability apparatus in the mediation of competition and psychological capital on-budget performance manager: Case study village governance in Aceh Province

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ABSTRACT

The capital affect apparatus responsibility and budget performance. In addition, the influence of the accountability apparatus on the budget performance manager, and the role of the accountability apparatus in mediating the influence of competence and psychological capital on the budget manager's performance. This study employs a design of explanatory research (hypothesis testing) with a causal method to explain the causal relationship (impact) between variables using hypothesis testing in order to meet its objectives. The proportionate stratified random sampling method was utilized in this investigation, with a total sample size of 350 respondents. Structural equation modeling is used in the analysis. The results obtained in this study are (1) competency (X1) effect on *apparatus accountability* (Z); (2) psychological capital (X2) does not affect *apparatus accountability* (Z); (3) competency (X1) affect the budget performance manager (Y); (4) psychological capital (X2) affect the budget performance manager (Y); (5) apparatus accountability (Z) affect the budget performance manager (Y); (6) the accountability apparatus is proven to be able to act as a mediating variable in the influence of competency on the budget performance management; and (7) apparatus accountability is not proven to act as a mediating variable in the influence of psychological capital on budget manager performance.

Keywords: Human resources competence; Income sources; Organizational commitment; Financial management; Performance.

INTRODUCTION

Agency theory is not a new concept, but rather gradual progress that includes various relationships and ideas (Bendickson et al. 2016). The scope of these relationships and ideas is contained in the relationship between the village government and the community regarding the accessibility and transparency of financial reports (Budiasni and Ayuni 2020). Accessibility of financial reports is a form of transparency of the village government to the community in managing village finances, namely by providing access to financial information to the community so that public services and community welfare can be achieved optimally (Furqan et al. 2021). The tendency to err is an expression of self-interest from the agency's standpoint. Spending public monies for personal gain is a form of deviant administrative behavior. The rampant abuse certainly affects the accuracy of the Government's economic transaction information as outlined in financial reports as a form of public accountability (Wicaksana et al. 2019; Fikri, Suharto, and Nugroho 2018; Dassen and Vieyra 2012). In addition, agency theory also explains that in public sector organizations, the government will act as the agent and the community as the principal. The contractual relationship formed between the two focuses on the role of the government as the duty bearer to provide public services. However, in practice, the government sometimes acts outside of its function by limiting public access to

information. These restrictions create conflicts due to an imbalance in the ownership of information between agents and principals, especially when it comes to financial matters. The existence of these limits will further increase public distrust of government transparency so that in the end the results of the performance evaluation will also decrease (Nurdiono and Gamayuni 2018; de Araujo and Tejedro-Romero 2016). This incident can be seen in examples of cases that occurred in several villages in Aceh Province, which from 2015 to 2020 still found findings of irregularities in village financial management as happened in Bumi Sari Village, Beutong District, Naga Raya Regency in 2015. Tanjung Ceungai, Tanah Jambo Aye District, North Aceh Regency in 2016. Paya Peulumat Village, East Labuhan Haji District, South Aceh Regency in 2017, Geulumpang Tujoh Village, Matangkuli District, North Aceh Regency in 2018. Then in Mata Paya Village, Baktiya Barat District, North Aceh Regency in 2019. Finally, in 2020, cases of embezzlement of Village Funds in several villages in Aceh Province were also revealed by the former Village Secretary and also the Village Head amounting to Rp 232 million.

The potential for irregularities in village funds, as happened in Aceh Province, is also possible in other village areas throughout Indonesia and tends to increase from year to year. With soaring cases in financial management depicting a bad record that is closely related to financial performance for the village (Kalontong,



Anggraeni, and Tiawon 2019). Based on this, a common thread can be drawn that village financial management is very important to be used as a basis for making economic, social, and political decisions, where the presentation must also be reliable, considering that there are still many findings from the village government that are still not accountable. The good financial management performance of the village government also depends on the human resources (HR) it has. If the human resources owned have the principle of transparency, then this will also be attached to the work process and responsibilities. Therefore, village government employees are required to have high accountability. This can be because an employee, especially a village government employee, has an absolute obligation to provide accountability for activities carried out to organizations and the community (Adnan, Zarrar, and Zaffar 2021; Han and Perry 2020).

Therefore, in terms of recruitment of human resources who are part of the village government, a fit and proper test must be carried out, to get HR figures who have competence according to the needs of the village government itself. This is because the various problems that occur as described above, can also be due to the placement of employees who are not following their competencies (Sujiati, Ma'arif, and Najib 2017; Ngo, Jiang, and Loi 2014). Matching a person's level of skill and expertise in many domains of work with specific job criteria can increase job appropriateness. Tasks can be targeted and streamlined to make goals more attainable when individuals and groups are assigned tasks that each member is capable of. These tasks promote collaborative partnerships and a disciplined sharing of knowledge and information. Overall efficiency (doing the right thing), effectiveness (doing the right thing), and job satisfaction will all improve as a result of this (Smith 2005). This element of competence has a very important role in the success of the organization, namely human resources, because it is the competence of human resources that will organize the implementation of all strategic plans and work plans that will 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 common demand (Khodadadei, Rezaei, and Salehi 2016; Atmadja, Saputra, and Koswara 2018). It can be concluded that the reason why taking HR competence is a requirement that cannot be ignored is that the presence of quality competence will show competence as expected in village financial reports. There are still many persons who are responsible for preparing financial statements who do not have a background in accounting. These problems are an obstacle for the village apparatus in submitting financial accountability reports because the responsible treasurer is not yet fully prepared in compiling based on competence (Hong 2017).

In addition to competence, another element that can have an impact on employee accountability is psychological capital. Psychological capital (psychological capital) is one view that arises due to the

need for practitioners in Government Agencies to find new approaches in psychological practice in the realm of work where a negative psychological approach is felt to be too much for workers to only try to fulfill their personal needs and through a psychological approach. The negative only solves short-term problems (Luthans et al. 2007). Along with the development of behavioral science in Government Agencies, the researchers then found a new approach that can minimize the shortcomings of the negative psychological approach, namely positive organizational behavior at the individual level (Luthans et al. 2007). The conclusion that can be drawn from the description of the psychological capital theory above is a positive psychological state in employees who are characterized by self-confidence to succeed, make positive attributions about success, persevere in achieving goals, and bounce back to achieve success both in developing competence and accountability as well as performance in the organization (Tho, Phong, and Quan 2014; Tüzün, Çetin, and Basim 2018; NGO 2021; Daswati et al. 2022).

In light of this, the purpose of this research is to look into the impact of competency and psychological capital on apparatus responsibility and budget performance. In addition, the influence of the accountability apparatus on the budget performance manager, and the role of the accountability apparatus in mediating the influence of competence and psychological capital on the budget performance manager.

LITERATURE REVIEW

2.1. Agency theory

An agency relationship is a contract in which one or more people (principals) tell another person (agent) to perform a service on their behalf and allow the agent to choose the best choice for the principal (Jensen and Meckling 1976). The issue of information inequality/asymmetry between managers (agents/government) and the public (represented by principals/boards) will be addressed by agency theory in a variety of organizations, including government organizations. Agents' work must be closely monitored by principals in order for organizational goals to be met efficiently and for public accountability to be maintained (Bonazzi and Islam 2007; Maggetti and Papadopoulos 2018). The primary tenet of this theory, according to (Hutama and Yudianto 2019), is that there is a work influence between the party that gives the authority (central government) and the party that receives the authority (agency), which is the local government or village government. This theory, which is a modification of the creation of financial accounting models by integrating features of human behavior, is one of the theories that developed in the development of accounting research (Oliveira and Fontes 2017; Adiputra, Utama, and Rossietta 2018). In this scenario, the village government (agent) is responsible to the government, which has passed law number 6 of 2014 concerning villages, and is an extension of the village community (principal) as a trustee in the performance of development and

government responsibilities, according to the principle. The role of the government as an agent becomes a significant aspect in accounting for the government's performance to the principal or the people, and accountability becomes a full control of the apparatus over all that has been done in a government (Nofianti and Suseno 2014). Many factors can have an impact on the performance of village finance management in a government.

2.2. Competence

Every human being is fundamentally endowed by God Almighty with abilities that he has had since birth. Soft competence and hard competence are terms used to describe a person's skill. This is in keeping with his creaturely essence. The importance of people as a critical resource for an organization's success, in addition to other resources, is obvious (Kurniawan, 2017). Competence can be defined as human behavior (skills) that lead to successful performance in the organization. The higher the competence of an employee, the better his performance will be. Vice versa, the lower the competence of an employee, the lower the performance. Therefore, competency improvement must continue to be carried out so that every employee can work following their duties and responsibilities (Hanum, Munandar, and Purwono 2020; Mangkunegara and Waris 2015; Otoo 2019). According to Robbins & Hunsaker (2012) in (Kurniawan 2017), in general, the efficacy of an employee's performance in an organization is said to be dependent on a leader. Leaders must be able to categorize their employees' expertise or talents into four categories, which are then used as indicators in this study:

1. Conceptual Skills

Is the capacity that someone must have in order to coordinate all of the organization's actions and interests.

2. Human Skills

Is the ability to form bonds with other members and other organizations in order to collaborate and motivate one another both individually and in groups.

3. Technical Skills

Employees can apply tactics and procedures, as well as their knowledge of other aspects of the village government system.

4. Political Skills

The capacity to establish one's position and authority within the organization's strengths while also building networks.

2.3. Psychological Capital

Psychological capital (psychological capital) is one view that arises due to the need for practitioners in Government Agencies to find new approaches in psychological practice in the realm of work where a negative psychological approach is felt to be too much for workers to only try to fulfill their personal needs and through a psychological approach. The negative only solves short-term problems (Luthans, Youssef, and

Avolio 2007). Psychological Capital (Psychological Capital) is sometimes defined as a person's powerful good behavior (NGO 2021; Tüzün, Çetin, and Basim 2018): (1) having self-efficacy to take on and succeed in tasks, challenging tasks, (2) having positive and optimistic expectations about current and future success (optimism), (3) being persistent in hoping to succeed (hope), (4) having fortitude (endurance), and being able to face challenges, every problem to achieve success (resiliency). *Psychological capital* can be used to increase competence in achieving organizational benefits and success by looking at the overall potential of the government employee. Psychological capital refers to the positive psychological resources possessed by an individual and is useful in predicting the synthesis of the psychological state of an individual's high-performance work and happiness index. This positive mentality can lead to positive organizational behavior, making individuals diligent in doing the right thing and getting higher performance (Daswati et al. 2022).

2.4. Accountability Apparatus

Accountability is the responsibility of a person, legal entity, or collective leader of an organization to convey accountability or to answer and explain the performance and actions of that person, legal entity, or collective leader to parties with the right or responsibility to ask for relevant data or accountability (Purba, Kurniawati, and Jamain 2020). It outlines how others monitor and assess one's activities, with significant rewards and punishments dependent on such evaluations (Adnan, Zarrar, and Zaffar 2021). Pre-and post-fact accountability are defined by (Dubnick and Frederickson 2014). Pre-fact accountability is used to change behavior before it happens, and post-fact responsibility is used after something happens. In some circumstances, however, distinguishing between competitive village government personnel may be difficult. Sanctions, for example, can be used to not just punish but also to prevent poor behavior. Indeed, because bad performance can be avoided by imposing fines, post-fact solutions are predicated on pre-fact accountability. As a result, both type might be viewed as organizational tools for persuading village government personnel to behave and work well, for example by auditing. These obligations, which are designed to deal with the many expectations and responsibilities generated both within and outside public organizations, can have a considerable impact on individuals, groups, and organizations (Hong 2017). Apparatus accountability relates to (Han and Perry 2020) research, which includes attributability, observability, evaluability, answerability, and consequentiality.

2.5. Budget Performance Manager

Village financial management is defined as all actions that include planning, implementation, administration, regional or village financial reporting, according to Article 1 paragraph 6 of Domestic Regulation Number 113 of 2014. *This is in line with* the opinion expressed by (Soleh and Rohmansjah 2015) who explained the

management of regional or village finances, namely: Village financial management (APBDesa). Furthermore, according to the regulation of Law No. 6 of 2014 concerning Villages, a village is a legal community unit with area boundaries and the authority to manage and carry out. Traditional or government rights that have been acknowledged and honored in the Unitary State of the Republic of Indonesia's government structure. In accordance with the legislation, the government delegated jurisdiction from the central government to the village government through PP no. 43 of 2014, Implementing Regulations of Law No. 6 of 2014 Concerning Villages. Villages have jurisdiction in implementing systems in community organizations to carry out organizational growth for communities and legal institutions, further management of village treasury lands, and developing the function of village communities, according to Article 34. It is concluded that financial management performance refers to the way the organization manages and compares actual results with budgets and forecasts and makes appropriate adjustments where this is carried out by its apparatus. The indicators of the budget performance manager are a) task performance (work according to technical guidelines, on time, disciplined, ability to allocate funds, have targets); b) contextual performance (meeting standards, responsibility for tasks, having experience, measurable performance); c) Counterproductive behaviors (can complete tasks, cooperation, efforts to realize funds) (Ramos-Villagrasa et al. 2019; Jyoti and Bhau 2015; Raman, Sambasivan, and Kumar 2016).

2.6. Relationship Between Variables

a. Effect of Competence on Apparatus Accountability

Competence can be defined as human behavior (skills) that lead to successful performance in the organization. The higher the competence of an employee, the better his performance will be. In the opposite direction, the lesser an employee's competency, the lower his or her performance. Therefore, competency improvement must continue to be carried out so that every employee can work following their duties and responsibilities (Hanum, Munandar, and Purwono 2020; Mangkunegara and Waris 2015; Otoo 2019). Generally, an employee who is competent in his/her field will also have a high level of responsibility and attitude, and honesty. Because competent employees will feel obligated to communicate accountability or to respond to and explain the performance and acts of a person, legal entity, or collective leader of an organization to parties with the right or authority to request information or accountability (Fikri, Suharto, and Nugroho 2018).

This is supported by the opinion expressed by (Hong 2017; Han and Perry 2020) which state that the competence of an employee will be able to make them able to think that the consequences of the responsibilities of the work or profession they are engaged in are related to responsibility for everything that has been done. assigned to him. This is also supported by the opinion expressed by (Dubnick and Frederickson 2014) which

distinguishes between pre and post-fact accountability. Pre-fact accountability is used to change behavior before it happens, and post-fact responsibility is used after it has happened. In some circumstances, however, distinguishing between competitive village government personnel may be difficult. Sanctions, for example, can be used to not just punish but also to prevent poor behavior. Indeed, because bad performance can be avoided by imposing fines, post-fact solutions are predicated on pre-fact accountability. The following is the proposed hypothesis, based on the previous explanation:

H1: Competence influences Apparatus Accountability

b. Effect of Psychological Capital on Apparatus Accountability

Psychological capital (psychological capital) is one view that arises due to the need for practitioners in Government Agencies to find new approaches in psychological practice in the realm of work where a negative psychological approach is felt to be too much for employees to only try to fulfill their personal needs and through a negative psychological approach. it only solves short-term problems (Luthans et al. 2007).

As a result, psychological capital (Psychological Capital) is described as an employee's positive behavior. Psychological capital refers to an individual's positive psychological resources and is beneficial in determining the level of work's psychological synthesis. This positive mentality can lead to positive organizational behavior, making individuals diligent in doing the right thing and being more responsible for their work (Daswati et al. 2022). The village will be able to build an institutional system to persuade village government personnel to behave and work well, such as through monitoring, if each village government employee has psychological capital. These obligations, which are designed to deal with the many expectations and responsibilities generated both within and outside public organizations, can have a considerable impact on individuals, groups, and organizations (Hong 2017). The following is the proposed hypothesis, based on the previous explanation:

H2: Psychological capital affects Apparatus accountability

c. Effect of Competence on Budget Performance Manager

Human resource competence is intended to explain how people behave and can carry out their duties and roles properly according to their field of expertise (Kurniawan 2017). According to the findings of (Putri and Irwandi 2017) study, the competence variable has a beneficial impact on the performance of employee finance managers. Furthermore, (Hadisantoso, Sudarma, and Rura 2017) discovered that the variables of professionalism and competence influence financial management performance in Southeast Sulawesi. The following is the proposed hypothesis, based on the previous explanation:

H3: Competence affects the budget performance manager

d. Effect of Psychological Capital on Budget Performance Manager

Whatever type of organization exists, it will require employees with high performance, including bureaucratic-oriented organizations such as village government institutions. So far, the village government bureaucracy in Indonesia has made improvements to improve the performance of its employees, and the Aceh Province has also done the same. The formulation of the changes that have been set is eight areas that are the goals of bureaucratic reform, including organization, management, laws, and regulations, human resources of the apparatus, supervision, accountability, public services, as well as the mindset and culture set of the apparatus (Hodges 2010; Ramos-Villagrasa et al. 2019). The area of change that is expected in the apparatus resources is the human resources of the apparatus with integrity, neutral, competent, capable, professional, high-performing, and prosperous. This formulation has the ultimate goal of improving the quality of employee work. This shows the government's efforts to make changes towards better quality. Performance is influenced by several important factors, one of which is psychological capital (Hodges 2010; Ramos-Villagrasa et al. 2019; Daswati et al. 2022). Luthans (2011) put forward the definition of psychological capital as a positive psychological state/condition in individuals and with the following characteristics: first, having self-efficacy to take the necessary actions to achieve success in challenging tasks. Second, have a positive attribution (optimism) to success now and in the future. Third, strive to achieve goals and if needed, the individual will direct them to those goals to achieve success. Fourth, when faced with a problem, the individual will be able to survive and try to do better (resiliency) (Luthans et al. 2007; Luthans, Youssef, and Avolio 2007; NGO 2021). Strong psychological capital will help performance because it creates an extraordinary environment for employees, according to previous research. It will also help performance because it provides the structure and control needed to foster motivation without having to rely on a rigid formal bureaucracy. as well as creativity (Daswati et al. 2022; NGO 2021; Tho, Phong, and Quan 2014; Tüzün, Çetin, and Basim 2018). The following is the proposed hypothesis, based on the previous explanation:

H4: Psychological capital affects the budget performance manager

e. Effect of Apparatus Accountability on Budget Performance Manager

One form of accountability from a village government employee is a real and transparent performance report. Moreover, the responsibility of village government employees in reporting all the results of the implementation of village financial fund management. This is an absolute demand for all positions in the staffing posture of the village government itself without exception (Putri and Irwandi 2017). Following the concept of good governance, in practice villages, government officials are

required to be accountable for the authority they carry. In terms of accountability for their authority, government officials are required to carry out the principles of performance accountability. Following the PERMEN Desa, Performance accountability is defined as "the realization of an employee's obligation to account for the success or failure of implementing the organization's mission in achieving the goals and objectives that have been set, "According to the Republic of Indonesia's Development of Disadvantaged Regions and Transmigration, Number 2 of 2017, which states that performance accountability is "the realization of an employee's obligation to account for the success or failure of implementing the organization's mission in achieving the goals and objectives that have been set". Performance accountability is carried out through periodic accountability tools (Azlina and Hasan 2017). According to McWilliams, et al. (2016) research results explain that financial statement accountability affects performance financial management. Further research according to Torah & Appah (2012) shows that financial responsibility in Nigeria is very bad for assessing the financial management performance of the official public, most of whom are political office holders. of several The results of the research above indicate that there is an influence between the accountability of financial reports on management performance finance. The following is the proposed hypothesis, based on the previous explanation:

H5: Apparatus accountability affects budget performance manager

1. Analysis Model

Based on the development of the hypothesis above, which is accompanied by theoretical and empirical support. So the research model proposed in this study is as follows:

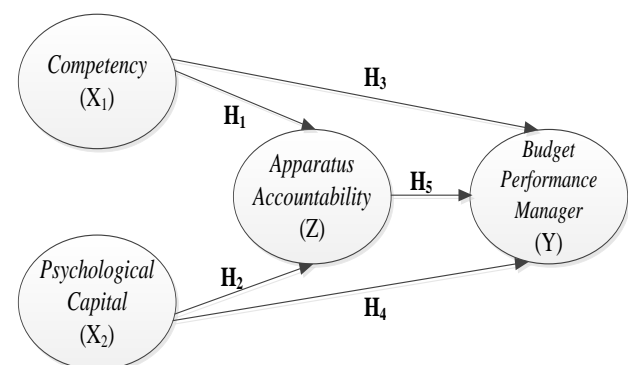


Figure 1. Analysis Model

2. Research methods

This study employs design explanatory research (hypothesis testing) with a causal method to explain the causal relationship (impact) between variables using hypothesis testing in order to meet its objectives. The causal relationship described is influence *competence*, *psychological capital*, *Apparatus accountability financial management performance*. It is vital to identify the study population's bounds as a research target. A population can



refer to an entire group of people, objects, events, or measurements. Unlike samples, when performing statistical analysis on populations, there is no standard error to report that is, because the error informs the analyst using the sample how far their estimate may deviate from the true population value (Neuman and Robson 2014). Based on this, the population in this study are all individuals involved in the preparation of village financial accountability reports, which are located in 23 districts/cities in the Aceh Provincial government, consisting of the village head, secretary, and treasurer. While the sampling technique in this research uses the proportionate stratified random sampling method which is carried out with proportional allocation so that the sample taken is more proportional and then the total population is calculated using the formula until the total sample size is 350 respondents. The analysis technique used is *structural equation modeling* with the AMOS program tool. Where the test steps are to recapitulate the data which is then imported in the AMOS program, then analyzed using the estimation menu in the AMOS program.

3. Result

The majority of the respondents in this study, with a total of 220 participants, were 35-40 years old, according to the results of the questionnaire distribution (62.86 percent). Then the final education was D1/D2/D3 with a total of 267 people (76.29%). The majority are male with a total of 245 people (70%) with a working period of 3.1 to 4 years with a total of 233 people (66.57%). Furthermore, data quality testing will be performed by running the data through a normalcy test, evaluating the outlier, Multicollinearity, and Singularity, as well as the data's validity and reliability, as shown in **Table 1**.

Table 1. Normality Test Results

Variable	Min	max	kurtosis	cr
Y12	2,000	5,000	,499	1,907
Y11	2,000	5,000	,849	3,240
Y10	2,000	5,000	0.030	,116
Y9	2,000	5,000	,846	3.232
Y8	2,000	5,000	,263	1.005
Y7	2,000	5,000	,575	2,194
Y6	2,000	5,000	,412	1.572
Y1	2,000	5,000	-,279	-1.065
Y5	2,000	5,000	,767	2,930
Y4	2,000	5,000	,385	1,472
Y3	2,000	5,000	1.027	3,921
Y2	2,000	5,000	,110	,420
Z1	2,000	5,000	,282	1.079
Z5	2,000	5,000	-,101	-,385
Z4	2,000	5,000	-,162	-,617
Z3	2,000	5,000	-,285	-1.087
Z2	2,000	5,000	-,078	-,297
X21	2,000	5,000	-,164	-,628
X22	2,000	5,000	0.045	,170
X23	2,000	5,000	-,084	-,320
X24	2,000	5,000	,171	,652
X11	2,000	5,000	0.090	,342
X12	2,000	5,000	-,197	-,753
X13	2,000	5,000	0.013	0.050
X14	2,000	5,000	-,149	-,569

Variable	Min	max	kurtosis	cr
Multivariate			23,890	6,082

Source: Data Processing Results (2022)

The test findings reveal that the multivariate value is outside of 2.58, indicating that the normalcy assumption is not met. Even if the data distribution is not normal, Bentler and Chou claim that if the SEM model's estimating technique uses maximum likelihood estimation (MLE), it can still produce a good estimate. Thus, the data can be used in the next estimate (Bentler & Chou, 2003).

Table 2. Outlier Test Results Residuals Statistics

	Minimum	Maximum	mean	Std. Deviation	N
Predicted Value	69,20	258.74	175.50	34,159	350
Std. Predicted Value	-3,112	2,437	,000	1,000	350
Standard Error of Predicted Value	6,367	38,939	26,547	4,597	350
Adjusted Predicted Value	64.78	267.79	175.66	35,271	350
Residual	-215.497	211,635	,000	95,240	350
Std. Residual	-2,180	2,141	,000	,964	350
Residual Studs.	-2,268	2,261	-,001	1,001	350
Deleted Residual	-233,126	235,989	-,162	102,819	350
Studs. Deleted Residual	-2.282	2,275	-,001	1.003	350
Expensive. Distance	,451	33,163	24,929	8,357	350
Cook's Distance	,000	,024	,003	,004	350
Centered Leverage	,001	,152	,071	,024	350
Value					

Source: Data Processing Results (2022)

The value of the loading factor and Cronbach alpha, as given in **Table 3**, is the next test of data quality.

Table 3. Validity & Reliability Test Results

construct	Indicator	Loading Factor	Cronbach's Alpha . Coefficient
Competency(X1)	X11	0.787	0.900
	X12	0.828	
	X13	0.866	
	X14	0.846	
Psychological Capital(X2)	X21	0.800	0.831
	X22	0.856	
	X23	0.608	
	X24	0.615	
Accountability Apparatus (Z)	Z1	0.613	0.889
	Z2	0.804	
	Z3	0.850	
	Z4	0.812	
Budget Performance Manager (Y)	Z5	0.822	0.902
	Y1	0.642	
	Y2	0.657	
	Y3	0.611	
	Y4	0.749	
	Y5	0.779	

construct	Indicator	Loading Factor	Cronbach's Alpha . Coefficient
	Y6	0.820	
	Y7	0.770	
	Y8	0.733	
	Y9	0.686	
	Y10	0.679	
	Y11	0.677	
	Y12	0.663	
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Source: Data Processing Results (2022)

The factor loadings of each of the question indicators that make up each variable are mainly 0.5, indicating that the instrumentation indicators for each construct are quite valid and acceptable, according to the results of confirmatory factor analysis. While the internal consistency reliability test results for each of the variables above are positive. The Cronbach's Alpha coefficient found is exactly 0.7, as needed by the rules of thumb. For each of the factors listed above, the external consistency reliability test yielded poor results (Hair, et al., 1998). Following the declaration of all data quality tests to be in compliance with the standards, further model and causality testing is carried out, as outlined below:

1. Model Testing

The measurement model and structural model parameters are both estimated in the SEM model. The fit model's demands are a little tough to meet with this strategy. The most likely cause is the interaction between the measurement model and the structural model, which are both calculated at the same time (One-Step Approach to SEM). If the model is deemed to be based on a strong theory and the data validity and dependability are very excellent, a one-step method to SEM is applied. The Goodness of Fit **Figure 2** and **Table 4** illustrate the estimation results and fit of the one-step technique to the SEM model using the Amos 22.0 application program.

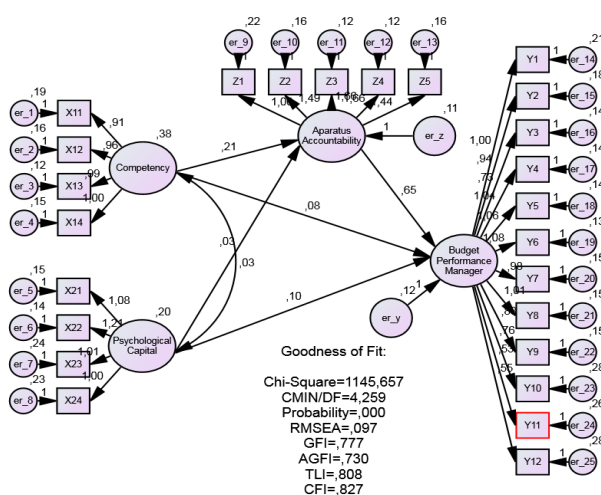


Figure 2. Models with One Step Approach-Based Model

Table 4. Evaluation Criteria for Goodness of Fit Indices

Criteria	Results	Critical Value	Model Evaluation
Cmin/DF	1145,657	□ 2.00	Not Fit
Significance	0.000	□ 0.05	Not Fit
RMSEA	0.097	□ 0.08	Not Fit
GFI	0.777	□ 0.90	Marginal
AGFI	0.730	□ 0.90	Marginal
TLI	0.808	□ 0.95	Marginal
CFI	0.827	□ 0.94	Marginal

Source: Data Processing Results, 2022

Based on the test results above, it appears that the model does not meet the statistical requirements because there are still many goodnesses of fit criteria that do not fit, so modifications still need to be made shown in **Table 5**. Commands that indicate which sections should be modified based on the AMOS program are presented in the appendix. If the model estimation is carried out the results are still not good, the author can still make the following modifications shown in **Figure 3**.

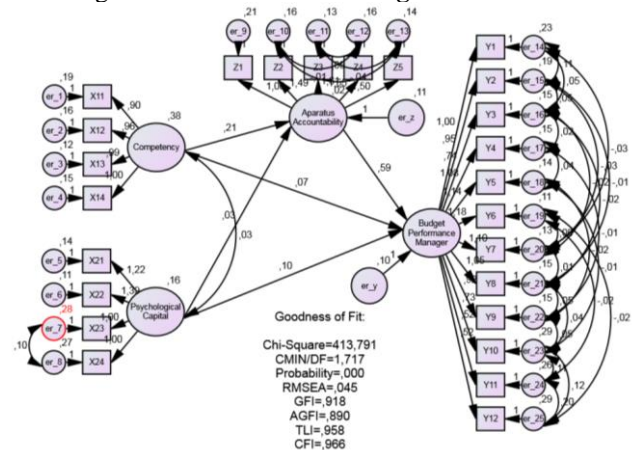


Figure 3. Models with One Step Approach-modification

Table 5. Evaluation Criteria Goodness of Fit Indices

Criteria	Result s	Critical Value	Model Evaluation
Cmin/DF	1,717	□ 2.00	Fit
Significance	0.000	□ 0.05	not fit
RMSEA	0.045	□ 0.08	Fit
GFI	0.918	□ 0.90	Fit
AGFI	0.890	□ 0.90	Fit
TLI	0.958	□ 0.95	Fit
CFI	0.966	□ 0.94	Fit

Source: Data Processing Results, 2022

The results of the one-step modification model evaluation revealed that the majority of the goodness of fit criteria utilized produced good model evaluation results, indicating that the model was following the data. That is, the theoretically created conceptual model has been fully supported by facts. As a result, this model is the best fit for explaining the relationship between variables in this study's model.

2. Causality Test

The determinant of the sample covariance matrix is $48.998 > 0$, indicating that the data is free of multicollinearity or singularity, indicating that the assumptions are met. As can be shown in the causality test in **Table 6**, the magnitude of each factor's regression coefficient can be trusted.

Table 6. Causality Test Results

Regression Weights			Ustadz Estimate	std Estim e	Prob.
Factor	<input type="checkbox"/>	Factor			
Competency (X1)	<input type="checkbox"/>	Accountabil ity Apparatus (Y)	0.210	0.366	0.000
Psychological Capital (X2)	<input type="checkbox"/>	Accountabil ity Apparatus (Y)	0.031	0.039	0.501
Competency (X1)	<input type="checkbox"/>	Budget Performanc e Manager (Y)	0.075	0.109	0.045
Psychological Capital (X2)	<input type="checkbox"/>	Budget Performanc e Manager (Y)	0.100	0.105	0.044
Accountability Apparatus (Y)	<input type="checkbox"/>	Budget Performanc e Manager (Y)	0.646	0.537	0.000
Significance Limit					<input type="checkbox"/> 0.05

Source: Data Processing Results, 2022

The hypothesis asserts that, based on the level of probability of the causal relationship's direction, the variables:

1. *Competency*(X1) has an effect on accountability apparatus (Z), acceptable (causal prob. 0.000 0.05 (significant)).
2. *Psychological capital*(X2) affects the accountability apparatus (Z), not acceptable (causal prob 0.501 0.05 (not significant)).
3. *Competency*(X1) has an effect on budget performance manager (Y), acceptable (causal prob. 0.045 0.05 (significant)).
4. *Psychological capital*(X2) has an effect on budget performance manager (Y), acceptable (causal prob. 0.045 0.05 (significant)).
5. *Accountability apparatus*(Z) affects budget performance manager (Y), acceptable (causal prob. 0.000 0.05 (significant)).

3. Moderation Test

- a. *Accountability Apparatus* as a mediating variable in the influence of Competency on-budget performance manager

The mediation variable was tested using the calculator Sobel test. The results of this test can be seen in **Figure 4**.

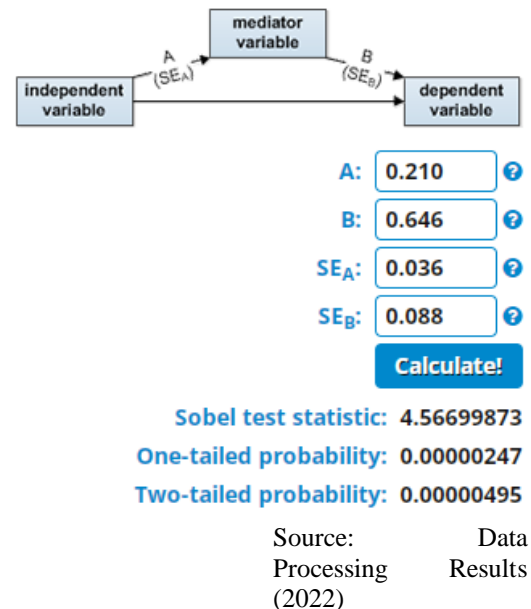


Figure 4. Sobel Test Results *Accountability Apparatus* as a mediating variable in the influence of Competency on-budget performance manager

The one-tailed probability value is known to be 0.000, as seen in **Figure 4**. Because this value is less than the stipulated limit of 0.05, the accountability apparatus has been shown to be capable of acting as a mediating variable in the influence of competency on budget manager performance.

- b. *Accountability Apparatus* as a mediating variable in the influence of Psychological Capital on budget manager performance

The mediation variable was tested using the calculator Sobel test. The results of this test can be seen in **Figure 5**.

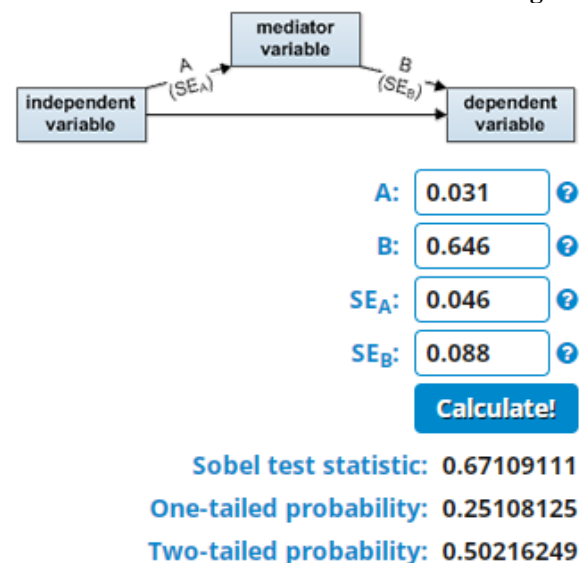


Figure 5. Sobel Test Results *Accountability Apparatus* as a mediating variable in the influence of Psychological Capital on budget manager performance

influence of Psychological Capital on budget
manager performance

Based on Figure 5, it is known that the one-tailed probability value is 0.251. This value is greater than the specified limit of 0.05, so it can be decided that the accountability apparatus is not proven to act as a mediating variable in the influence of psychological capital on budget manager performance.

DISCUSSION

Based on the test results with the help of the AMOS 22.0 program, in the first causality test, the results obtained that *competency*(X1) effect on *apparatus accountability*(Z). The obtained probability value of 0.000, which is less than the stated cut-off value of 0.05, indicates this result. This result shows that village government officials have good competence, then these apparatus will be able to fulfill their work responsibilities as public servants. This can be caused because generally, an employee who is competent in his field will also have high responsibility and attitude, and honesty. Because competent employees will feel obligated to communicate accountability or to respond to and explain the performance and acts of a person, legal entity, or collective leader of an organization to parties with the right or authority to request information or accountability (Fikri, Suharto, and Nugroho 2018). This is supported by the opinion expressed by (Hong 2017). This is confirmed by (Dubnick and Frederickson 2014) distinction between pre- and post-fact accountability. Pre-fact accountability is used to change behavior before it occurs, while post-fact accountability is used after it occurs. In some circumstances, however, distinguishing between competitive village government personnel may be difficult. Sanctions, for example, can be used to not just punish but also to prevent poor behavior. Indeed, because bad performance can be avoided by imposing fines, post-fact solutions are predicated on pre-fact accountability.

Furthermore, in the second causality test, the results obtained that *psychological capital*(X2) does not affect *apparatus accountability*(Z). The probability value achieved of 0.501, which is greater than the stipulated cut-off value of 0.05, indicates this result. These results indicate that although village government officials have good psychological capital, it is not necessarily capable of giving birth *apparatus accountability*. This can be caused because basically with the possession of psychological capital by every village government employee. The village will be able to build institutional measures, such as monitoring, to persuade local government staff to behave and operate well. These obligations, which are designed to deal with the many expectations and responsibilities generated both within and outside public organizations, can have a considerable impact on individuals, groups, and organizations (Hong 2017). However, most government agencies still apply a negative psychological approach which in the end is felt to be too much for employees to only try to fulfill their personal needs, and this negative psychological approach only solves short-

term problems (Luthans et al. 2007). Then in the third causality test, the results obtained that *competency* (X1) affects the budget performance manager (Y). The obtained probability value of 0.045, which is less than the stated cut-off value of 0.05, indicates this result. This can be because human resource competence is intended to explain how people behave and can carry out their duties and roles properly according to their field of expertise (Kurniawan 2017). According to the findings of (Putri and Irwandi 2017) study, the competence variable has a beneficial impact on the performance of employee finance managers. Furthermore, (Hadisantoso, Sudarma, and Rura 2017) discovered that the variables of professionalism and competence influence financial management performance in Southeast Sulawesi.

Then the results of the fourth causality test showed that psychological capital (X2) affected the budget performance manager (Y). The obtained probability value of 0.044, which is less than the stated cut-off value of 0.05, indicates this result. This shows that whatever type of organization exists, it will require employees with high performance, including bureaucratic-oriented organizations such as village government institutions. So far, the village government bureaucracy in Indonesia has made improvements to improve the performance of its employees, and the Aceh Province has also done the same. Organization, management, laws and regulations, human resources of the apparatus, and supervision are among the eight areas that have been identified as targets of bureaucratic reform. Based on some previous research results, strong psychological capital will help performance because it creates an extraordinary environment for employees. This psychological capital will also benefit performance since it provides the structure and control required without relying on a rigid formal bureaucracy, allowing for drive and innovation to flourish (Daswati et al. 2022; NGO 2021; Tho, Phong, and Quan 2014; Tüzün, Çetin, and Basim 2018).

Finally, the results of the fifth causality test show that apparatus accountability (Z) affects budget performance manager (Y). The obtained probability value of 0.000, which is less than the stated cut-off value of 0.05, indicates this result. These findings suggest that a real and open performance report is one form of accountability for a village government employee. Moreover, the responsibility of village government employees in reporting all the results of the implementation of village financial fund management. This is an absolute demand for all positions in the staffing posture of the village government itself without exception (Putri & Irwandi, 2016). Following the concept of good governance, in practice villages, government officials are required to be accountable for the authority they carry. In terms of accountability for their authority, government officials are required to carry out the principles of performance accountability. Performance accountability is defined as "the realization of an employee's obligation to account for the success or failure of implementing the organization's mission in achieving the goals and objectives that have been set" by the PERMEN Desa, Development of

Disadvantaged Regions, and Transmigration of the Republic of Indonesia, Number 2 of 2017, which states that performance accountability is "the realization of an employee's obligation to account for the success or failure of implementing the organization's mission in achieving the goals and objectives that have been. Performance accountability is carried out through periodic accountability tools (Novitasari, 2019). According to McWilliams, et al. (2016) the results of the study explain that financial statement accountability affects financial management performance. Furthermore, research according to Onuorah & Appah (2012) shows that financial accountability in Nigeria is very bad because it assesses the financial management performance of public officials, most of whom are political officeholders. Some of the results of the research above show that there is an influence between the accountability of financial statements on the performance of financial management.

CONCLUSION

Based on the results of the tests that have been carried out, it can be concluded that: (1) competency (X1) has an effect on apparatus accountability (Z); (2) psychological capital (X2) has no effect on apparatus accountability (Z); (3) competency (X1) has an effect on budget performance manager (Y); (4) psychological capital (X2) affects the budget performance manager (Y); (5) apparatus accountability (Z) affects the budget performance manager (Y); (6) the accountability apparatus is proven to be able to act as a mediating variable in the influence of competency on the budget performance management; and (7) apparatus accountability is not proven to act as a mediating variable in the influence of psychological capital on budget manager performance.

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