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FACTORS AFFECTING OF VILLAGE FINANCIAL MANAGEMENT AND ITS IMPLICATIONS FOR STAKEHOLDERS TRUST (STUDY ON VILLAGES IN CENTRAL LOMBOK, INDONESIA)

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Abstract

This research aims to examine and provide empirical evidence about the influence of human resource competencies, organizational commitment and community participation in financial management of village and its implications for the confidence of stakeholders. This research is an explanatory research with quantitative approach carried out in village of Central Lombok Regency, West Nusa Tenggara Province, Indonesia. The method used in this research is quantitative research methods. Data collection technique used was a questionnaire distributed to 75 respondents who are managers of rural finance. Analysis of the data in this study used the approach Partial Least Square (PLS) with the help of software SmartPLS. The results showed that the competence of human resources and community participation influenced positively significantly on the financial management of the village, while the organizational commitment influenced positively the management of village finances. The results also revealed that the management of village finances influenced positively and significantly on the trust of stakeholders. The results of this study indicated that the village government must continue to

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increase the competence of human resources (personnel) and community participation in management of village finances, so it can continue to increase stakeholder confidence.

Keywords: Competence of Human Resources, Organizational Commitment, Community Participation, Rural Financial Management, Stakeholder Confidence

INTRODUCTION

According to the Law of the Republic of Indonesia Number 6 of 2014 about village, the village and the traditional village or called by other names, hereinafter called the Village, is the unity of the legal community who have boundaries that are authorized to regulate and manage the affairs of government from local interests based on the initiative of the people, the rights of origin, or traditional rights recognized and respected by the Government administration system of the Republic of Indonesia (Astuti and Yulianto, 2016). Law No. 32 of 2004 about Local Government and Government Regulation No. 72 of 2005 on the village, until the production of Regulation No. 30 Year 2006 about Procedures for Delivery of Government Affairs Regency / City To Village (Astuti and Yulianto, 2016). The devolution process had been the starting point that should be the revival of village where village is given absolute fullness to organize and manage their own governance without intervention from any party, of course by relying on human resources in village as the subject of the construction company.

Delegation of authority to village can make the appropriate instruments and solutions for realizing the acceleration of development in village. The village head as the head of village administration is the hight holder of power management of village finances. The commitment must start from the head of village, and then can be built on village government apparatus. When a village chief does not have a high commitment to manage village finances honestly, effectively, efficiently and suitably with the applicable rules, this will lead to the village government apparatus utilizing such opportunities to the benefit of them and commit irregularities in financial management of village.

In addition to make it to be an effective accountability, the principle of accountability must be supported by a strong commitment from the organization that has the authority and responsibility in the field of supervision and assessment (BPK, 2007: 8). Society should provide feedback to village at the time of program / activity plans to fit the needs of the community. In addition, people should also be able to monitor what is being done by the village government in managing the finances of village, from the village budget planning through financial

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accountability. In conducting this surveillance, knowledge and ability of the people to assess the accountability of public money are needed.

Based on the above description, we explore some of the novelty that distinguishes this study with previous research, first, the use of community participation variables tested quantitatively where previous studies of community participation variables were tested qualitatively. Second, some previous research on rural financial reporting was largely done with a qualitative approach, while the study was conducted by quantitative methods using the structural model analysis tool of Partial Least Squares (PLS), so it can map the indicators indicator construct of a comprehensive manner.

This study is also motivated by several things, among others: First, research on accounting villages in the area of public sector accounting is being hotly discussed where the provision of funds allocation village and village funds in relatively large quantities every village requires competence of human resources (HR), organizational commitment, public participation and regulation in the financial management of the village so the management can be accounted for. Secondly, there is still a lack of research on the financial management of villages in West Nusa Tenggara especially Central Lombok, Indonesia.

In the context of the financial management of village, the village government is the agent and the public as principle, therefore village has a great responsibility to society as a principle. In line with agency theory, agency problems arise when the principle of delegated authority to the agent in part (Zimmerman et al., 1978). Agency problems may occur in the financial reporting community as the village where the village government expects ofprinciple as the agent can provide more information, but it tends to be slow and cannot provide satisfactory information in the management of village finances. The concept of government relations villages and communities must be in line with the thinking of thought in the theory of goal setting (goal setting theory), to synchronize relationships village government and community in order to align the same vision, mission and objectives, namely the establishment of good governance (good governance).

Ivanchevich et al. (2006: 162) setting goals to put a specific emphasis on the importance of standards in the destination explain motivated behavior. Someone who has commitment to a goal has impulse, intensity, and openness to work hard. Commitment creates a desire to achieve goals and resolve the problem or barrier. Village financial management requires the ability to constantly adapt to the demands of the ever-changing environment.

For organizations that manage public funds, the village government should be able to give an account through their financial statements. Signaling theory explains that the government as a party that is given mandate of the people wants to show a signal to the

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community by providing quality financial reports. Presentation of complete information in the financial statements will create transparency and accountability (Nordiawan, 2010: 9). The better village government financial accountability report then this will have implications on stakeholder confidence of village.

The amount of funds to be managed by the village of village government has a fairly high risk in the management so that the competence of human resources is very necessary to manage finances of village well. Syaripudin (2014) showed that HR competencies did not influenced significantly on the quality of local government financial statements, this is different from Wati's study (2014), Rulyanti (2016), Karuniawan (2017), showed that the competence of human resources influenced significantly on the quality of the financial reporting of village.

Success of management of village fund accountability was implemented by the government as a form of village government's commitment in the implementation of financial management in particular village Fund Allocation. Fitriana (2015) in her research showed that organizational commitment significant positive effect on the financial management of the village. The test result is consistent with several previous studies. Ratifah (2010) and Rulyanti (2016) who stated commitment village head and village in creating a sense of security, peace, comfortable and well-being for the whole village that the whole village to work hard to achieve the goals and vision of the village head in order to increase satisfaction and welfare of rural communities. In contrast to research Warisno (2009) organizational commitment does not significantly influence the performance of the local government.

Kartika Research (2012), Kurrahman (2015) that the accountability of good financial management is largely determined by community participation. Not in line with the research Syamsi (2014) community participation in the management of village fund budget is still weak in terms of mind, effort, expertise and time. Kelvin (2015) who examined the public participation in the implementation of the Village Fund Allocation showed that participation society in the implementation of the village fund allocation is still lacking.

Nurrizkiana (2016) who studied Determinants Transparency and Accountability Financial Management and its Implications toward Stakeholders's Trust in which local financial management influenced positively and significantly on the confidence of stakeholders. Arifin (2016) who examined the quality of financial reporting and the trust of stakeholders with the results of the quality of financial statements affect the confidence of stakeholders.

The purpose of research is to test and find empirical evidence about the influence of the resource competencies, organizational commitment, public participation and regulation of the financial management of village as well as to test and find empirical evidence on the implications of the financial management of *stakeholder's* trust *of village*.

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LITERATURE REVIEW AND HYPOTHESES FORMULATION

Competence of Human Resources and Rural Financial Management

According to Spencer and Spencer (1993: 10), competence consists of five characteristics viz. knowledge, skills, motives, traits (trait), self-concept (self-concept). Several previous studies have examined the HR competence of which is Syaripudin (2014) which showed that competencies do not affect the quality of the financial statements of the village. Meanwhile, the results of Karuniawan (2014), Wati (2014), Rulyanti (2016) and Barsaf (2017) showed that the competence of human resource significantly influenced quality of the financial reporting of village.

Agency theory states that the agent and the principal have different interests. In terms of the financial management of village, village government acted as an agent that manages the village finances and accountable to local government and communities. It is certainly not independent of the level of competence of human resources as fiduciary village officials, so it can provide maximum services to principals in terms of quality of making financial statements in order to reach the desired goal that is transparent, accountable and participated government. The higher competence of human resources of village government is, the quality of financial reporting of village will improve. Based on the above, the proposed hypothesis is as follows:

$H_{1:}$ Competence of human resources influenced positively effect on the financial management of village.

Organizational Commitment and Financial Management of Village

Goal setting theory is a part of motivations theory proposed by Locke (1968) which emphasizes the importance of the relationship between the goal set and the resulting performance. According to Moorhead and Griffin (2013: 73), organizational commitment is an attitude that reflects the extent to which an individual to know and adhere to the organization. An individual who has committed is likely to see himself as a true member of the organization. Meanwhile, according to Kreitner and Kinicki (2014: 165), organizational commitment reflects the degree how far a person recognizes an organization and tied to goals. Successful management of village funds accountability was implemented by the government as a form of village government's commitment in the implementation of the financial management of the village. Results of Fitriana's research (2015) showed that organizational commitment has positive influence on the financial management of the village. The opposite disclosed Warisno's research results (2009) who stated that organizational commitment does not affect the performance of local governments. Based on these descriptions, this is proposed the following hypothesis.

$H_{2:}$ Organizational commitment influenced positively on the financial management of village.

Public Participation and Financial Management of Village

According to Wazir *et*al. (1999: 29), participation can be interpreted as a conscious engagement of a person in a social interaction in specific situations. With that sense, someone can participate if he finds himself with or in groups, through various processes to share with others in terms of values, traditions, feelings, loyalty, obedience and together responsibility.

In the agency theory, village government as an agent that manages the village finances was given the mandate by people or the principal to manage village finances is often not transparent because the public participation in process control and implementation of financial management should be more improved to avoid fraud because human nature and consequences authority given tend to be selfish that could result in a conflict of interest. Kartika (2012) who examined the public participation in managing the allocation of village funds, obtain the result that the community took the large initiative to contribute to the management of village fund allocation, not only in the planning, implementation and supervision but also more important is the awareness of the public to be directly involved in building the village with a good solution to promote rural development. Syamsi (2014) who examined public participation in controlling the use of village funds reveals that management of village funds required participation from the public. Kurrahman study (2015) revealed that the accountability of good financial management is largely determined by community participation. Based on the above, the hypothesis proposed in this research is:

H_3: Community participation influenced positively on the financial management of village.

Village Financial Management and Stakeholders Trust

Financial Management of Village is the overall activities that include planning, implementation, administration, reporting, and financial accountability of village. Village Government Work Plan (RKPDesa) is an elaboration of the Medium Term Development Plan for Village for a period of one (1) year. The village government as authorized users and their budgets in village government officials in managing rural finance must comply with the principles of financial management of transparent, accountable and participatory villages in accordance with Regulation No. 113 of 2014 and the regulations that have been set by government.

Nurrizkiana (2016) revealed that the financial management has positive influence on the confidence of stakeholders. Arifin (2016) who examines the quality of financial reporting and the trust of stakeholders with the results of the quality of financial statements affect the confidence of stakeholders. The village government as the steward (stewardship / manager / receiver mandate) will act mindfully, wisely for the benefit of society. The village government acts as a steward, the recipient of the mandate will be present and provide useful information for the

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organization and the users of the financial information of the village, either directly or indirectly through representatives of the community (Village Consultative Body) selected by the community in order to bring transparency and accountability in financial management of village. Based on the foregoing, it can be formulated hypothesis as follows:

H_4: Financial Management of villages influenced positively on the confidence of stakeholders.

RESEARCH METHODOLOGY

This study used a quantitative approach. According to Indriantoro and Supomo (2014: 12), quantitative research emphasizes on the theory test through the measurement of research variables with statistical procedure. Based on the type, this research is explanatory research. Research was conducted in the village in Central Lombok, Indonesia in January 2018.

The populations in this study are the village government officials in charge of financial management of villages in Central Lombok regency, amounting to 1,016 officers. Sampling was done by technique *purposive sampling* with a technique of selecting samples based on specific criteria in order to obtain representative samples according to defined criteria (Cooper and Schindler, 2001). The total samples were 75 respondents.

This study used two statistical data analysis techniques, namely descriptive and inferential statistics. Inferential statistics used analysis *Partial Least Square* (PLS Smart*),* from measurements of the model *(outer model),* structural model *(inner model),* and hypothesis testing. Several stages of PLS are in the conceptualization of the model, the determination of method of analysis *algorithm* (path), the determination of model *resampling (bootstrapping), and* the determination of path diagram.

RESULTS AND DISCUSSION

Measurement Model Evaluation

Evaluation of *Model Outer* was performed to assess the validity and reliability of the model (Ghozali and Latan, 2015: 73). Outer models with reflective indicators were evaluated through testing criteria by using convergent construct validity and discriminant validity. Based on the initial testing of the first phase, there are 21 indicators with the high qualification of validity because it has a loading factor of > 0.7 and 5 indicators have factor loading values < 0.7 and should be removed to perform the evaluation of the seconf phase. In the second phase, all indicators should have a loading factor value > 0.7 so it can be said to have met the test of validity. Image loading factor in this study can be seen in Figure 1.

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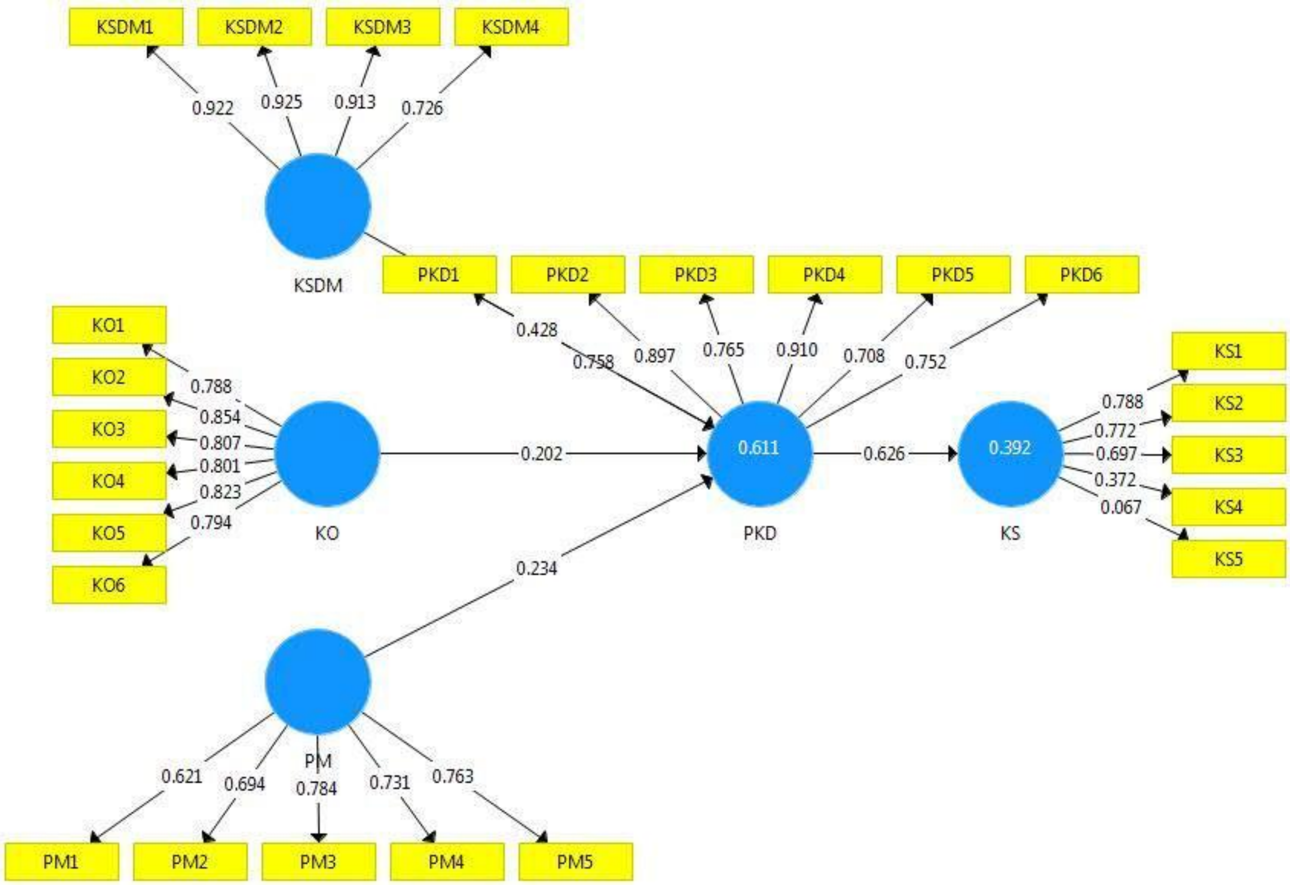
Figure 1. Loading Factor



Reliability test was conducted by looking at the value of composite reliability. Reliability composite value was satisfactory if it was more than 0.7. Based on Table 1, it can be seen that the value of composite reliability in variable organizational commitment (KO), the trust of stakeholders (KS), the competence of human resources (KSDM), the financial management of village (PKD) and participation (PM) has a good value more than 0.7.

Table 1. Values of Composite Reliability

Variables	Reliability Composite
KO	0.920
KS	0.847
KSDM	0.929
PKD	0.915
PM	0.842

Source: PLS Output, 2018

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Evaluation Structural Model

Testing of *Model Inner* was conducted to examine the relationship among the latent variables (hypothesis). Testing for the structural model in this study were tested using *the R-squared* or R^2 in the endogenous constructs used to look at the ability of exogenous variables to explain the endogenous variables. Value classification of *R-square* according to Hair et al. (2015: 78) consists of 0.75 (strong), 0.50 (moderate) and 0.25 (weak).

Table 2. The Value of *R-square*

Variables	***R-square***
KS	0.323
PKD	0.609

Source: PLS Output, 2018

From Table 2, it can be seen that the value of *R-square* obtained from the Human Resource Competency relationship (KSDM), Organizational Commitment (KO) and Community Participation (PM) of the Rural Financial Management (PKD) are equal to 0609 or included in the moderate category. These results indicate that 60.9% of diversity of variables Financial Management of village (PKD) can be explained by the variable Competence of Human Resources (KSDM), Organizational Commitment (KO) and Community Participation (PM) and the balance of 39.1% are explained by other variables associated with the variable Rural Financial management (PKD). Variable Stakeholder Confidence (KS) can be explained by the Village Financial Management (PKD) amounted to 32.3% (weak), while 67.7% is explained by other variables not examined.

After testing the structural prerequisites, further this was done testing the hypothesis by observing the path coefficient (Path coefficients) and the level of significance of the results of the calculation of the structural model of each lane. This study used a significance level of 5% to the value of the T-table one-tailed hypothesis (one-tailed) was 1.64.

Table 3. Path Coefficients

Relationship between Variable	Original Sample	Standard Mean	T Statistics	P-Values	Conclusion
KSDM -> PKD	0.440	0.427	3.197	0.001	Received
KO -> PKD	0.217	0.227	1.724	0.085	Denied
PM -> PKD	0.215	0.224	2.291	0.022	Received
PKD -> KS	0.568	0.575	7.990	0.000	Received

Source: Output PLS, 2018

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Based on table 3, it gets the related hypothesis as follows:

a. Variable Competence of Human Resources (KSDM) had a path coefficient of 0.440, which means that the variable of KSDM influenced positively on the variable of Rural Financial Management (PKD), P-value was 0.001, this indicates the level of significance less than 0.05 (<0.05) and T-statistic was 3.197 > t-table (1.64), which means KSDM influenced significantly on variable of PKD. Therefore KSDM variable influenced positively and significantly on PKD which means that the first hypothesis (H1) is accepted. So it can be interpreted that the higher KSDM will improve the quality of PKD.
b. Variable of Organizational Commitment (KO) has a path coefficient value of 0.217, which means that the variable KO influenced positively on the variable of PKD. P-value was 0.085, this indicates the level of significance more than 0.05 (> 0.05) and T-statistic 1.724> t-table (1.64), which means KO did not influenced significantly to the variable of PKD. Thus KO variable influenced positively not significantly on PKD which means that the second hypothesis (H2) is rejected. It has been suggested that the higher KO cannot increase good PKD.
c. Variable Public Participation (PM) has a path coefficient value of 0.215, which means that the PM variable influenced positively on the variable of PKD. P-value of 0.022 indicated the level of significance below 0.05 (<0.05) and T-statistic 2.291 > t-table (1.64), which means a significant effect on the variable PM PKD. Thus the PM variable influenced positively and significantly on PKD which means that the third hypothesis (H3) is accepted. So it can be interpreted that the higher PM will increase the transparency of PKD and vice versa.
d. Variable of Rural Financial Management (PKD) has a path coefficient value of 0.568, which means that the variable of PKD influenced positively on the variable of Stakeholders Trust (KS). P-value of 0.000 indicates the level of significance less than 0.05 (<0.05) and T-statistic 7.990 > t-table (1.64), which means PKB variable influenced significantly on variable of KS. Thus the variable PKD influenced positively and significantly on KS which means that the fourth hypothesis (H4) is received. It has been suggested that the higher PKD will increase KS.

DISCUSSION

Competence of Human Resources and Financial Management of Village

Variable of Competence of human resources has a path coefficient value of 0.440, which means that the competence of human resources has a positive effect on the variable PKD. P-value was 0.001 that indicates the level of significance less than 0.05 (<0.05) and T-statistic was 3.197 > t-table (1.64), which means that KSDM influenced significantly on the variable PKD. Therefore KSDM variable influenced positively and significantly on the Financial Management of Village which means that the first hypothesis (H1) is accepted. Therefore it can be interpreted that the higher the Human Resource Competency will improve the quality of village financial management. In this study, human resource competencies include knowledge / education, experience / tenure, skills / expertise and attitudes and behavior.

The results are consistent with research of Wati (2014), Rulyanti (2016) and Karuniawan (2017) who revealed that KSDM influenced positively and significantly on the quality of financial statements and the performance of officials.

Organizational Commitment and Financial Management of Village

Variable has path coefficient value of 0.217, which means that the variable KO influenced positively on the variable PKD. Value P-value of 0.085 indicates the level of significance more than 0.05 (> 0.05) and T-statistic was 1.724> t-table (1.64) which means KO did not significantly affect the variable PKD. Therefore Organizational Commitment variable influenced significantly not positively on the Financial Management of Village, this means that the second hypothesis (H2) is rejected. Therefore we can conclude that the higher the Organizational Commitment does not increase the village good financial management.

The results are consistent with research of Warisno (2009) who states that organizational commitment has no significant effect on the performance of the local government.

Public Participation and Financial Management of village

PM Variable has path coefficient value of 0.215, which means that the PM variable influenced positively on the variable PKD. P-value was 0.022 that indicates the level of significance less than 0.05 (<0.05) and T-statistic was 2.291 > t-table (1.64), which means that PM influenced significantly on the variable of PKD. Therefore community participation variable influenced positively and significantly on the Financial Management of Village which means that the third hypothesis (H3) is accepted. So it can be concluded that the higher Community participation will increase the transparency of the Financial Management of Village.

The results are consistent with research of Kartika (2012) and Kurrohman (2015) that the accountability of good financial management is largely determined by community participation.

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Village Financial Management and Stakeholders' Trust

Variable of PKD has a path coefficient value of 0.568, which means that the variable PKD has positive effect on the variable KS. P-value was 0.000 that indicates the level of significance less than 0.05 (<0.05) and T-statistic was 7.990> t-table (1.64), which means that PKD influenced significantly on the variable KS. Therefore the Rural Financial Management variable influenced positively and significantly on the Trust of Stakeholders that means the fouth hypothesis (H4) is received. Therefore we can conclude that the higher Rural Financial Management will increase the confidence of Stakeholders.

The results are consistent with research of Nurrizkiana (2016) who studied Determinants of Transparency and Accountability of Financial Management and Implications of Stakeholders' Trust of Financial Management in which management of local finance influenced positively and significantly on the confidence of stakeholders. Arifin (2016) who examines the quality of financial reporting and the trust of stakeholders with the results of the quality of financial statements affect the confidence of stakeholders.

CONCLUSIONS AND LIMITATIONS OF RESEARCH

Human resource competencies become factors that affect the management of village finances. The higher competence of human resources is, management of village finances will increase. Meanwhile organizational commitment and community participation influenced positively no significantly on the management of village finances. Village financial management implicated positively and significantly on the confidence of stakeholders.

Limitations of this study can be a material evaluation and feedback for further research. The limitations encountered in this study include the limited respondents in the village. In addition, this study used a single statement or questions in an indicator known as the *first order confirmatory*. Future research needs to develop a broader research object and also need to explore the indicators and other factors relating to the financial management of village. It needs to evaluate the research instruments, especially about statements about indicators of financial management variables of villages to be more easily understood. In addition, further research can use analysis of *second order confirmatory* with analysis instrument of SEM-PLS (CB-SEM) to remember each variable that has dimensions and dimension has many indicators.

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