



The Role of Leadership Style in Organizational Culture and Competence to Improve Village Fund Management Accountability

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ARTICLE INFO	ABSTRACT
ISSN: 2723-1097	<i>This research aims to find out and obtain empirical evidence about the influence of organizational culture and competence on the accountability of village fund management with leadership style as a moderation variable.</i>
Keywords: <i>Accountability, Competence, Organizational Culture, Pint Style</i>	<i>The sampling in this study used purposive sampling method that produced a sample of 90 village treasurers from 18 districts of Magetan district. This research data analysis method uses Structural Equation Modeling (SEM) analysis with Partial Least Squares (PLS). The results showed that the competence and culture of the organization had a positive effect on the accountability of village fund management. Leadership style is able to moderate the influence of organizational culture and competence on the accountability of village fund management positively and significantly.</i>

Introduction

Since the enactment of Law No. 6 of 2014 on Villages, the village is authorized by the central government to organize and develop its own area. Large budget allocation policies have consequences for their management that should be implemented professionally, effectively, efficiently, and accountable. Considering that the funds received by the village are quite large and increasing every year, it is necessary to manage an accountable village fund because there is a lot of corruption year on year is increasing.

Based on Indonesia Corruption Watch (ICW) data, village funds corruption continues to increase from year to year. ICW records, corruption of village funds in 2015 reached 22 cases. The number of cases rose to 48 in 2016 and rose again to 98 and 96 in 2017 and 2018 ([Novellino, 2019](#)). During 2019 there were 46 cases of corruption in the village budget sector out of 271 corruption cases. Corruption of the village budget is recorded to give the state losses up to RP 32.3 billion ([Ramadan, 2020](#)).

One example of the case of corruption of village funds by the village head Sempol, Maospati subdistrict, Magetan regency, East Java. The perpetrator admitted that embezzling village funds for three years amounted to RP 300 million and perverting the village's cash budget of more than Rp 100 million. The perpetrator was

sentenced to 2 years and 6 months by the Surabaya East Java corruption criminal court ([Sukoco, 2019](#)).

There is a case of corruption of village funds because the management is not accountable because the village government apparatus is less competent and not supported by a good village organizational culture. In addition, the leadership style of the village head becomes the main factor that affects the accountability of village fund management, because an organization will run smoothly in achieving the organizational goals that have been set greatly influenced by leadership factors. Therefore, the village head has always been the focus of evaluation as an assessment of the success of accountable village fund management.

Previous research related to competency variables conducted by [Mada, Kalangi and Ganaliel \(2017\)](#) resulted from his research that the competence of village fund management apparatus, the commitment of village government organizations and community participation positively affect the accountability of village fund management in Gorontalo district. [Umaira and Adnan \(2019\)](#) the results of their research that community participation, human resource competence and supervision have a positive influence on the management of village funds. The results of the research of [Pahlawan, Wijayanti and Suhendro \(2020\)](#) showed that the competence of the village apparatus and community participation had a positive and significant effect while the internal control system and utilization of information technology were insignificant to the accountability of village fund management.

Previous research related to organizational culture conducted by [Widiyanta, Herawati and Atmadja \(2017\)](#) resulted from his research that the competence of the apparatus, organizational culture, whistleblowing and internal control systems had a positive and partially significant impact on fraud prevention in village fund management. [Reni and Syamsir \(2019\)](#) the results of their research that organizational culture has a positive influence on financial management performance.

This research focuses on accountability for village fund management because there is a lot of corruption year after year after the enactment of Law No. 6 of 2014 on Villages. This research sample was conducted in Magetan regency, because one of the villages occurred corruption. Researchers choose leadership style variables because researchers have not found limited studies that use these variables in accountability for village fund management. Researchers found leadership style variables as moderation variables in managerial performance performed by [Amertadewi and Dwirandra \(2013\)](#). Organizational culture variables are not widely used. While the competency variable has been widely used research before. The difference with previous research and the newness of this study is that the leadership style variable has not been examined and made the moderation variable as a moderation variable between organizational culture and competence with accountability of village fund



management. Therefore, this study aims to find out the influence of organizational culture and competence on accountability of village fund management with leadership style as a moderation variable.

Literature Review

Accountability of Village Fund Management

According to [Mardiasmo \(2009\)](#) explained that the understanding of public accountability as the obligation of the trust holder (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the principal who has the right to hold it accountable. Public accountability consists of two types, namely: 1) accountability for the management of funds to higher authorities (vertical accountability), and 2) accountability to the wider community (horizontal accountability).

People in this democratic era always demand a clean, responsible, and transparent government accountability for the increasingly high accountability of government financial management ([Hupe and Hill, 2007](#)). Accountability refers to the mechanisms given to public officials to be able to explain and ensure that they have acted properly, behaved ethically and responsibly for their performance ([Scott, 2002](#)).

Competence

According to [Sudarmanto \(2009\)](#) define competence as knowledge of an individual's expertise, abilities, or personal characteristics that directly affect job performance. Competence describes the basic knowledge and performance standards required to successfully complete a job or hold a position. [Ainsworth, Smith and Millership \(2007\)](#) say that competence is a combination of knowledge and skills relevant to labor. Competence is the capacity to perform a job or task based on a set standard.

Organizational Culture

According to [Robbins \(2001\)](#), organizational culture refers to a system of shared meaning embraced by members that distinguishes it from other organizations. [David \(2004\)](#) states that organizational culture is a pattern of behavior developed by an organization that it learns when experiencing problems of external adaptation and internal integration, which has proven to be good enough to be endorsed and taught to new members as a way to be aware, think and feel.

Organizational culture in the public sector emphasizes public service because it is influential in creating good public services. One of the organizational cultures is the personal competence of employees. Services provided to the public is a form of output



that has been processed by employees and workers in the organization. With the interaction or communication between employees and communication interaction between employees and the public, it will foster a good organizational culture. Good service is no longer an obligation but has become a habit or culture.

Leadership Style

Leadership is the backbone of organizational development because without good leadership it will be difficult to achieve organizational goals. If a leader is trying to influence the behavior of others, then that person needs to think about his or her leadership style. Leadership style is how a leader performs his or her leadership functions and how he is seen by those who seek to lead him or those who may be observing from the outside ([Robert, 1992](#)). [James et. \(1996\)](#) says that leadership styles are various patterns of behavior favored by leaders in the process of directing and influencing workers. Leadership style is behavior and strategy, as a result of a combination of philosophy, skill, trait, attitude, which a leader often applies when he tries to influence the performance of his subordinates ([Tampubolon, 2007](#)).

Research Hypothesis

Individual competencies such as management skills in all organizations are an absolute must-have factor for the apparatus. Individual competence is also shaped by expertise, i.e. things that are intellectual and physical. The low competence of human resources of the village apparatus becomes an obstacle in the process of managing the allocation of village funds ([Thomas, 2013](#)). Research [Raharjo et al. \(2013\)](#) showed that human resource capability factors affect the performance of village government officials. [Alimbudiono and Fidelis \(2004\)](#), [Sudiarianti \(2013\)](#) showed that hr competence affects the quality of financial statements and the quality of financial statements has an influence on financial accountability ([Fitriyah, 2013](#)). [Santoso \(2016\)](#) found that human resource competence has a positive effect on regional financial accountability. Based on the study of compliance theory and existing research, the following hypotheses.

H1: Competence affects the accountability of village fund management

Organizational culture is the norms, values, assumptions, beliefs, habits made in an organization and approved by all members of the organization as guidelines or references in the organization in carrying out its activities both for employees and for the benefit of others. The results [Baba \(2018\)](#) that organizational culture will create a background related to the environment, ways of work, attitudes, behaviors, and views of employees towards the organization they are in. If the culture of the village government organization is good then all government apparatus is also good and will



have an impact on the good management of village funds as well and accountable. The hypothesis of this study is as follows.

H2: Organizational culture affects the accountability of village fund management.

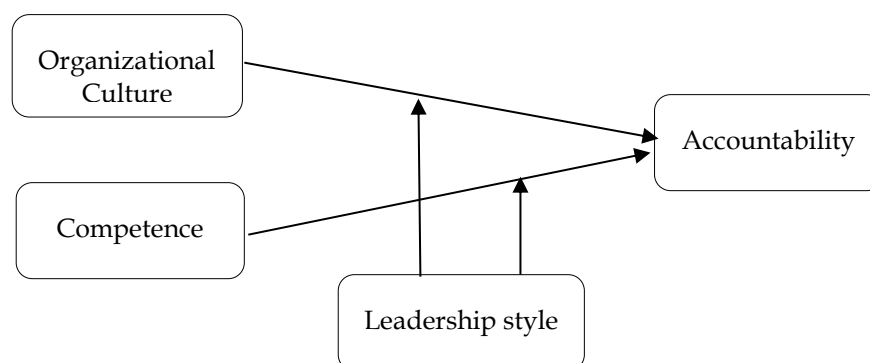
Competence is the knowledge of an individual's personal expertise, abilities, or characteristics that directly influence job performance. Competence describes the basic knowledge and performance standards required to successfully complete a job or hold a position. The village government needs to improve the competence of the village government apparatus to achieve accountable management of village funds. To improve the competence of the village apparatus needs support from the leader or village head by providing training and continuing studies. According to [Kartono \(2005\)](#) leadership is the ability to give constructive influence to others to make a cooperative effort to achieve the goals that have been planned. The research hypothesis is as follows.

H3: competence affects the accountability of village fund management with leadership style as a moderation variable.

Organizational culture is the norms, values, assumptions, beliefs, habits made in an organization and approved by all members of the organization as guidelines or references in the organization in carrying out its activities well. If the culture of the village government organization is good in accordance with the central government regulations will support the creation of accountable management of village funds. To create a good village government organizational culture there needs to be support from the leader or village head. Because the village chief has a huge influence in decision making. According to [Robbins \(2006\)](#) leadership is a process of influencing group activities that are organized to achieve common goals. Therefore, this study hypothesizes the following.

H4: organizational culture influences accountability of village fund management with leadership style as a moderation variable.

Research Model



Method

This research is quantitative research with primary data. The primary data in question is information obtained from first hand by disseminating questionnaires to respondents. This research sample is the village treasurer in Magetan regency. Sampling technique is done by purposive sampling method with criteria, namely: 1) each sub-district is taken by seven villages. 2) Sampling of five villages from sub-districts based on the largest funds managed by the village.

Measurement of variables in the study used a likert scale with one to five assessment numbers. Measurement of village fund management accountability variables using indicators in [Ubaidillah and Arumsari research \(2019\)](#) namely the formulation of financial plans, implementation and approval of activities, evaluating financial work, and the implementation of financial reporting. Competency variables are measured using indicators in [Umaira and Adnan research \(2019\)](#) namely work experience, educational background, having expertise / knowledge and skills. Measurement of leadership style variables using indicators presented by [Trang \(2013\)](#) namely goal setting, decision making, communication, interaction, motivation, and control. Organizational Culture Variables are measured by indicators presented by [Rivai and Mulyadi \(2013\)](#) namely innovation and risk-taking, aggressiveness, outcome orientation, person orientation, team orientation, detailed attention, stability.

This research data analysis technique uses Partial Least Square (PLS) because the study uses latent variables or many indicators in each variable. PLS is a structural equation modeling (SEM) model based on components or variants. The study used PLS because it is multivariate and all latent variables. According to [Ghozali \(2006\)](#), the goal of PLS is to help researchers for predictive purposes. Its formal model defines latent variables as linear aggregates of their indicators. Weight estimates to create latent variable score components are obtained based on how the inner model (the structural model that connects between latent variables) and the outer model (the measurement model i.e. the relationship between the indicator and its construct) are specified. The result is residual variance of dependent variables.

Result and Discussion

Results

The results of this study were 90 respondents from village treasurers from 18 sub-districts in Magetan district. The AVE test for each construct/variable with the recommended rating must be greater than 0.50. The following are the results of the AVE test for each variable of this study. The results of the Cronbach's Alpha and Composite Reliability testing for all constructs have a value above 0.70, this indicates that all constructs have good reliability.



Table 1 AVE

	AVE
AKB	0.552755
GPM	0.559525
KMP	0.568045
BDR	0.578538

Source: PLS 2.0 output results (2021)

Table 2 Cronbach's Alpha and Composite Reliability

	Cronbach's Alpha	Composite Reliability
AKB	0.863151	0.890202
GPM	0.918516	0.929847
KMP	0.836088	0.87453
BDR	0.892421	0.901147

Source: PLS 2.0 output results (2021)

R-Square testing to measure each endogenous latent construct/dependent variable as the predictive power of the structural model. Changes in the R-Square value can be used to explain whether it has a substantive effect. R-Square value 0.67 = strong, 0.33 = moderate/fair, and 0.19 = weak [Hair et al, \(2011\)](#). The following are the results of the R-Square test.

Table 3 R-Square

	R Square
AKB	0.939523
GPM	
KMP	
BDR	

Source: PLS 2.0 output results (2021)

The results of the R-Square test in table 3 showed that the dependent variable value of 0.939523 falls into the strong category. This shows that the larger the R-square number shows the larger the independent variable can explain the dependent variable so that the better the structural equation.

The hypothesis of this study can be seen from the path coefficients and T-statistics. With this technique, researchers can assess the statistical significance of the research model by testing hypotheses for each relationship path. Hypothesis testing is based on T-calculated values > 1.65 significance at 10%, >1.96 significance at 5%, and >2.58 significance at 1% (Chin, 1998 and Hair et al, 2011 in [Ghozali, 2014](#)). The study used the significance of >1.96 at the level of 5%. Here are the results of the Path Coefficients test on each hypothesis path.



Table 4 Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (O/STER R)
BDR -> AKB	0.442128	0.447968	0.061345	0.06135	7.207199
KMP -> AKB	0.10589	0.107658	0.040601	0.0406	2.608179
BDR * GPM -> AKB	0.050924	0.007519	0.400705	0.400705	2.127085
KMP * GPM -> AKB	1.001118	0.917564	0.278801	0.278801	3.590801

Source: PLS 2.0 output results (2021)

The results of the Path Coefficients test can be seen that the organizational culture towards accountability of village fund management (BDR > AKB) has a T-Statistics value of 7.207199 with a path coefficient of 0.442128 this shows that the number has a significant effect because it is above 1.96 and the path coefficient is in a positive direction. Competence to accountability of village fund management (KMP > AKB) has a T-Statistical value of 2.608179 with a path coefficient of 0.10589 this shows that the number has a significant effect because it is above 1.96 and the path coefficient is in a positive direction. Competence moderated by leadership style has a significant positive effect on the accountability of village fund management (KMP * GPM > AKB) with a T-Statistics value of 2.127085 and a pathway coefficient of 0.050924. Organizational culture moderated by Leadership Style has a significant positive effect on accountability of village fund management with a T-Statistic value of 3.590801 and a pathway coefficient of 1.001118.

Discussions

The results of the data analysis showed that competence had a positive and significant effect on the accountability of village fund management. This shows that competence has an important role in implementing village fund management. Competence is the ability to perform work in accordance with standards and regulations. If competence is higher eat fund management the more accountable.

Organizational culture has a positive and positive influence on accountability for village fund management from data analysis. The results of this study show that organizational culture is a habit of carrying out the work in accordance with the rules that have been set. If the culture of village government organization is good (following the rules) then the management of village funds is accountable. And previously, if the organizational culture has a habit of carrying out activities that do not follow the rules that have been established, it will have an impact on the management of un accountable village funds.

Leadership style is able to realize the influence of competence on accountability of village fund management positively and significantly. This shows that leadership



style is a way to influence his subordinates to do things that are cooled by the leader or village head. If the village head wants the village government officials who are competent to manage village funds properly, then accountability will be achieved. And conversely, if the village chief does not want the village government officials to do right, accountability is not achieved.

Leadership style is able to realize the influence of organizational culture on accountability of village fund management in a positive and significant manner. This shows that the leadership style of the village head is a determinant of the habits of the village government organization in carrying out its work. If the village head familiarizes the village government with the implementation of work in accordance with applicable norms then the management of village funds will be accountable. And conversely, the village head used the village government to do work not in accordance with existing norms, eating the management of village funds is not accountable.

Conclusion

The results of this study can be concluded that organizational culture and competence have a positive and significant effect on the accountability of village fund management. The leadership style is able to moderate the influence of organizational culture and competence and organizational culture on the accountability of village fund management significantly and positively. Accountable management of village funds requires village heads who are able to carry out leadership functions in accordance with established rules. So that the organizational culture in the village government has the habit of carrying out activities in accordance with predetermined standards and rules. In addition, the village head is also able to influence his subordinates to improve the competence of village government officials with various trainings and further studies so that the management of village funds is better and more accountable. The limitation of this research is that the respondents are only village treasurers in the Magetan district. For further research, it is possible to add respondents who can reach the Madiun residency and add new variables.

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