

# Factors Affecting Village Financial Management Accountability

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**Abstract:** *This study aims to analyse the effect of human resource competence and organisational commitment on the use of information technology and its impact on village financial management accountability. This study uses a quantitative approach. The population in this study are villages in Tasikmalaya Regency. This study used the proportional sampling method with a total sample of 187 respondents. The sample of this study consisted of village heads, village secretaries, heads of administrative and general affairs, heads of government sections, and heads of financial affairs from 187 villages in the Tasikmalaya Regency. The data collection method is distributing questionnaires measured by a Likert scale. Data analysis was carried out using path analysis techniques. The study results indicate that the competence of human resources and organisational commitment affect the utilisation of information technology; human resource competence, organisational commitment, and the use of information technology affect the accountability of village financial management. The results of the path analysis show that the use of information technology is proven to mediate the human resource competence and organisational commitment to the accountability of village financial management.*

**Keywords:** *Human Resource Competence; Organizational Commitment; Utilisation of Information Technology; Village Financial Management Accountability*

## Introduction

Rural development aims to improve rural communities' welfare and quality of life. To reduce the gap between villages and cities, the central government provides the state budget flow to all villages through village funds in large amounts.

Relating to village fund budgeting, the central government budgets village funds which tend to increase yearly. In 2018, the government budgeted Rp. Sixty trillion with the realisation reaching Rp. 59.86 trillion (98.77%) with an average allocation of funds per village of Rp. 800.4 million. In 2019, the village fund budget was increased to Rp. Seventy trillion with an allocation of funds per village of Rp. 933.9 million. The village funds allocated in 2020 amounted to Rp. Seventy-two trillion for 74,953 villages in Indonesia, so the allocation of funds per village for 2020 is Rp. 960.6 million (Sumarto, 2021). In 2021, the village fund budget of Rp. Seventy-two trillion with priority for the use of village

funds is directed to the program to accelerate the achievement of SDGs (Sustainable Development Goals) through national economic recovery, national priority programs, and adaptation of new village habits (Regulations of village minister, development of disadvantages region, and transmigration 13 of 2020).

The central government prioritises the development and empowerment of rural communities, thus allocating funds to all provinces, including West Java Province. West Java Province allocated village funds for 2021 in the amount of Rp. 5.9 trillion with different funds for each district, with the largest amount allocated to Bogor Regency of Rp. 523,393,765,000 and the lowest to Banjar City of Rp. 25,369,574,000 (Regulation of President 113/2020).

Tasikmalaya Regency is one of the regencies in West Java, which has 351 villages, and in 2021, received village funds of Rp. 402,887,661,000 (Regulation of President 113/2020). The amount of village funds in the

Tasikmalaya Regency has caused many problems, including fraud in managing village funds.

The potential for misappropriation of funds or aid is enormous, and the reports are primarily from the village (Wahanani, 2020). In fact, from 2017 to the first semester of 2020, corruption in village funds in Tasikmalaya Regency has increased every year, with the person being the Village Head (Supriadi, 2020). The number of cases of abuse in the village financial management is due to weak accountability. In the opinion of Kumorotomo (2013) that, viewed from the perspective of public administration, the cause of corruption is low accountability. Power has a reasonably high potential for corruption when accompanied by reduced accountability, so one of the preventive measures is to increase accountability (Akbar, 2021).

One of the reasons for the KPK's study of village fund management is the low accountability of regional financial management. One way to prevent corruption in village funds is to increase village officials' capacity to manage village funds (Alfarisi, 2019).

Village financial management requires information technology tools to simplify work and reduce errors. The ability to use technology is needed, especially regarding village financial reporting. Another phenomenon in Tasikmalaya Regency is that village officials still do not understand information technology to improve village financial management accountability. The government must encourage openness and accountability of village finances through information technology (Alamsyah, 2020).

According to Alfian (2018), utilising the Village Financial Information System for village financial reports in Tasikmalaya Regency is not optimal. The trigger is the number of officials that are not technology literate and the supporting technology infrastructure factors such as poor internet signal in some remote villages.

Government officials involved in managing village finances are required to realise accountability in line with the increasing disbursement of village funds from the Central Government. The magnitude of the community's demands requires the village government to provide information about

programs and activities wholly and openly so that the community can receive the information clearly and thoroughly.

Research by Sugiarti & Yudianto (2017), Mada et al. (2017), Samudra (2019), Aulia et al. (2018), Karyadi (2019), Sarah et al. (2020), and Pahlawan et al., (2020), regarding the influence of competence and commitment to accountability, stated that the competence and commitment of human resources affect the accountability of village financial management. Likewise, the use of information technology researched by Sugiarti & Yudianto (2017), Aulia et al. (2018), and Sarah et al. (2020) suggest that the use of technology affects financial management accountability, meaning that the better the use of information technology, the better. More accountable village financial management. However, it is different from Widyatama et al. (2017), who states that the competence of the village apparatus does not affect accountability. Likewise, Karyadi (2019) and Pahlawan et al. (2020) state that using information technology does not affect accountability.

Based on the description of the problems above, this study focuses on determining the effect of human resource competence, organisational commitment, and information technology on village financial management accountability.

## Literature Review

### *Agency Theory*

Jensen & Meckling (1976) suggested that agency theory describes the conflicting relationship between agents and principals. Agency relations also occur in public sector organisations. In public sector organisations, the community as principals and public officials as agents are responsible for public services provided to the community by appointing the State Civil Apparatus (Maria & Halim, 2021).

### *Stewardship Theory*

Stewardship is an attitude and behaviour that puts the group's long-term interests above personal goals (Hernandez, 2008). Furthermore, Donaldson & Davis (1991) assumes stewardship theory as a strong

relationship between satisfaction and organisational success. Stewardship theory requires the competence of human resources to be improved for effective internal control and to create an excellent organisational culture supported by organisational commitment to achieve good governance (Jefri, 2018).

Stewardship theory describes that management is not intended for individual interests but the main goals of the organisation (Budiana, Said, & Sodik, 2019). In this case, it can also be described that the village government as a public sector accommodates community aspirations, provides services, and can account for society to achieve organisational goals (Budiana et al., 2019).

#### *Human Resources Competence*

Mathis & Jackson (2006) suggest that competencies are fundamental characteristics associated with increased performance of individuals or teams. This understanding is confirmed by the Regulation of the Minister of Home Affairs Number 108 of 2017, that competence is the ability and characteristics in the form of knowledge, skills and behavioural attitudes needed so that the implementation of tasks is carried out professionally, effectively and efficiently. Ulrich et al. (2007) suggest that human resource competence is the value, knowledge, and professional ability of human resources so that professional human resources with good competence will show better performance and are more involved in serving customers and creating organisational goals.

#### *Organisational Commitment*

According to Robbins & Judge (2017), understanding commitment is a person's level in identifying an organisation, its goals, and expectations to remain a member. Organisational commitment is the degree to which employees believe and accept the organisation's goals and desire to stay with the organisation (Mathis & Jackson, 2006). Furthermore, Luthans (2011) that organisational commitment is an attitude that reflects employee loyalty to their organisation and is a continuous process of expressing their concern for the organisation's success on an ongoing basis.

#### *The utilisation of Information Technology*

Information technology is used to collect, prepare, store, process, publish, analyse, and disseminate information (Law Number 19/2016). The private sector and government use it to process data so that financial management is more effective, efficient, transparent and accountable (Asrin, Budhi, & Yasa, 2021). It also functions as a communication technology for information dissemination (Indriasari & Nahartyo, 2008).

The utilisation of information technology is used by software and hardware, which is expected to provide benefits in carrying out work (Zubaidi, Cahyono, & Maharani, 2019).

#### *Village Financial Management Accountability*

Accountability is the principle that determines that every activity and the final result of Village administration activities must be accountable to the Village community following the provisions of laws and regulations (Law number 6/2014). According to Mardiasmo (2021), public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the principal, who has the right to demand accountability. Village financial management accountability is a village financial management process that starts from the planning, implementation, administration, accountability, and supervision processes. It can be reported and accounted for to the community and the Village Consultative Body (BPD) as an embodiment of the village government's accountability for village financial management to achieve the objectives, which has been determined periodically through the media of accountability (Triyono, Achyani, & Arfiansyah, 2019).

#### **Methodology**

The object of this research is the competence of human resources, organisational commitment, utilisation of information technology, and accountability of village financial management with the data source used as primary data. The method used is a descriptive-analytical research method with a

survey approach, namely a method to collect information about people, events, or situations (Sekaran & Bougie, 2016).

The measurement scale technique used is the Likert scale, which is a scale used to measure attitudes, opinions, and perceptions of individuals or groups regarding social events or phenomena (Riduwan & Kuncoro, 2017).

The unit of analysis in this study is a village in Tasikmalaya Regency with a population of 351 villages. The village classification is based on the Village Development Index (IDM). It follows the Regulation of the Minister of Villages, Development of Underdeveloped Regions, and Transmigration Number 2 of 2016.

**Table 1.** Village Strata

Village Category	Total
Advanced Village	67
Independent Village	2
Developing Village	259
Underdeveloped Village	23
Very Underdeveloped Village	0
<b>Total Population</b>	<b>351</b>

Source: Prov. Village and Community Empowerment Service. West Java, 2021

The sampling technique used is proportional sampling. The number of samples used as respondents using the Slovin formula with an error rate of 5% so that the total sample size is 187 villages. Furthermore, to facilitate the distribution of the questionnaire, the number of each sample was determined based on the village strata so that a sample of 36 respondents from the advanced village, one respondent from an independent village, 138 respondents from a developing village, and 12 respondents from an underdeveloped village was obtained.

#### *Data Analysis Method*

The analytical technique used descriptive statistical analysis, classical assumption test consisting of normality test, multicollinearity test and heteroscedasticity test, path analysis, and hypothesis testing (Ghozali, 2018).

#### **Result**

Respondents in this study were Village Apparatus who served as Financial Management Official in the Tasikmalaya Regency Village Government, who came from 187 villages based on village strata according

to the Village Development Index (IDM), which consisted of very underdeveloped villages, underdeveloped villages, developing villages, independent villages, and advanced villages.

Descriptive analysis of respondents' answers uses the help of a continuum line which is used to analyse, measure, and show the level of power of the variables studied according to the instruments used.

The variable of research contains 28 questions whose validity is tested. Based on the results of the validity test, it was concluded that the variables in this study were valid, and the reliability test results showed that the reliability of the questionnaire used was acceptable.

The results of the classical assumption test show that the data can be declared normally distributed, there is no multicollinearity between independent variables in the regression model, and the regression model does not show symptoms of heteroscedasticity.

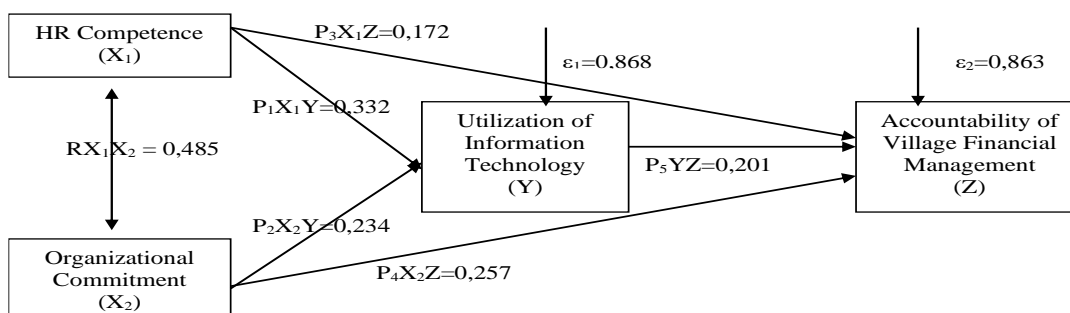
The next data processing technique uses path analysis techniques which aim to determine the direct and indirect effects of the independent variable (Exogenous) on the dependent variable (Endogenous).

**Table 2.** Recapitulation of Statistical Test Results

Models	Std. Coeff. beta	T	Sig.	R2	$\epsilon$
Substructural Equation 1 ( $X_1, X_2, Y$ ) --- Regression Analysis Model 1					
HR Competence ( $X_1=P_1X_1Y$ )	0.332	4.439	0.000	0.245	0,868.
Organisational Commitment ( $X_2=P_2X_2Y$ )	0.234	3.124	0.002		
Substructural Equation 2 ( $X_1, X_2, Y$ to $Z$ ) --- Regression Analysis Model 2					
HR Competence ( $X_1=P_3X_1Z$ )	0.172	2.195	0.029	0.255	0,863
Organisational Commitment ( $X_2=P_4X_2Z$ )	0.257	3.361	0.001		
The utilisation of Information Technology ( $Y=P_5YZ$ )	0.201	2.731	0.007		

Source: Data processed, 2021

**Figure 1.** Path Diagram



The results of the Sobel test show that the value of  $t_{count} > t_{table}$ , meaning that the use of information technology (Y) is proven to mediate the effect of Human Resource Competence ( $X_1$ ) and organisational

commitment ( $X_2$ ) on Village Financial Management Accountability (Z). Based on statistical tests, the following hypothetical conclusions were obtained:

**Table 3.** Hypothesis Test Results

No.	Hypothesis	Result
1.	Human resource competence affects the use of information technology	Supported
2.	Organisational commitment affects the use of information technology	Supported
3.	Human resource competence affects village financial management accountability.	Supported
4.	Organisational commitment affects village financial management accountability.	Supported
5.	The utilisation of information technology affects village financial management accountability.	Supported
6.	Human resource competence affects village financial management accountability through information technology.	Supported
7.	Organisational commitment affects village financial management accountability through the use of information technology.	Supported

## DISCUSSION

### *The Effect of Human Resource Competence on the Utilisation of Information Technology*

Based on the results of hypothesis testing, human resource competence affects the use of information technology in villages in the Tasikmalaya Regency. This shows that the competence of human resources can increase the use of information technology, meaning that the more competent village financial management officials are, the more they will use information technology to support the implementation of their duties.

This research is in line with Ilham & Hayon (2018), who suggests that knowledge affects the success of information systems. Individuals who know can easily use information technology to support the implementation of their duties. This is in line with Saratih & Abdillah's (2019) research, which concludes that human resource competence affects using the SAIBA application.

Based on respondents' responses, it can be stated that human resource competence has an average percentage of the answer score in the strong category. However, there are still gaps in the indicators, with the most significant being in the technical expertise indicator. The gap in technical expertise indicators is a weakness that is suspected to be a lack of village financial management officials getting technical training related to village financial management, including information technology.

Regarding the competencies needed to carry out tasks to increase the use of information technology, village financial management officials already know information technology, as evidenced by the tasks performed using information technology (computers) and the application of the Village Financial System (Siskeudes). However, in indicators of the ability to increase knowledge, technical expertise, and find solutions, there is still a significant gap because there are still no optimal opportunities to take part in technical training related to village financial management.

Based on the average score of respondents' answers on the use of information technology, indicators of maintenance of

information technology equipment, and indicators of data collection of equipment and repair time, the average score of respondents' answers is low compared to other indicators. This shows that there is still information technology equipment that has not been maintained, both hardware and software, equipment data collection and time to make repairs due to the unavailability of human resources in charge of maintaining information technology equipment as well as recording and determining the time to make equipment repairs.

According to Thompson et al. (1991), the use of personal computers will be influenced by conditions based on the availability of hardware and software and the availability of skilled people to help with difficulties in using software and hardware. These matters are related to the competence of human resources in using information technology, so it can be concluded that the use of information technology can be increased by increasing the competence of human resources in the field of information technology.

### *The Effect of Organizational Commitment on the Utilisation of Information Technology*

Based on the results of hypothesis testing, organisational commitment affects the use of information technology in villages in Tasikmalaya Regency, meaning that the more organisational commitment increases, the more the use of information technology will also increase.

This study's results align with Witaliza et al. (2015) and Ilham & Hayon (2018) that organisational commitment affects the success of accounting information systems. In line with research by Saratih & Abdillah (2019), organisational commitment affects the use of information technology, namely the SAIBA application system.

Village financial management officials are committed to carrying out their primary duties and functions by following applicable rules, including utilising information technology that has become a provision in the organisation and being aware of the obligations and responsibilities as village financial management officials. This is in line with Larsen (2003) that organisational commitment is one of the factors that

influence the successful use of accounting information systems because organisational commitment is associated with one's attachment and loyalty to always work for an organisation in various situations.

Organisational commitment has an average percentage value of the answer score in the strong category because it is supported by indicators of belief in organisational goals, feelings of belonging to the organisation, maintaining organisational membership, loyalty to the organisation, and willingness to exert effort on behalf of the organisation. The indicator with the most significant percentage of average answer scores is found in the normative dimension, namely the willingness to exert effort on behalf of the organisation. This is important because village financial management officials with a high normative commitment dimension will continue to maintain their presence in the organisation, which is driven by a feeling of obligation to the tasks that should be carried out. However, gaps still need to be improved by strengthening the indicators carried out optimally.

The experience of working as a village financial management official in Tasikmalaya Regency has an average working experience of 1 - 5 years which shows that village financial management officials are familiar with the information technology used based on their experience and experience when participating in training in the use of information technology. This is in line with the research of Thompson et al. (1991), which states that experience influences the use of personal computers (PCs).

Information technology can help achieve organisational goals; for example, village governance assisted by information technology will provide convenience in controlling governance implementation.

Based on the average score of respondents' answers on the use of information technology, indicators of maintenance of information technology equipment, and indicators of data collection of equipment and repair time, the average score of respondents' answers is low compared to other indicators. This shows that there is still information technology equipment that has not been maintained, both hardware and software, equipment data collection and time to make

repairs due to the weak sense of belonging to the organisation, especially to information technology devices as assets of the organisation used in carrying out their duties.

#### *The Effect of Human Resource Competence on Village Financial Management Accountability*

Based on the results of hypothesis testing, human resource competence affects village financial management accountability in villages in Tasikmalaya Regency, meaning that the more human resource competence increases, the accountability in village financial management will also increase.

This research is in line with research conducted by Sugiarti & Yudianto (2017), Sapartiningsih (2018), Karyadi (2019), Samudra (2019), Yulianti et al. (2019), Pahlawan et al., (2020), and Marlina et al., (2021), that the better the quality of human resource competence, the better the level of accountability in village financial management.

Competence of human resources is vital in managing village finances because, with competent human resources in managing village finances, accountability will be achieved. In line with Frink & Klimoski's (2004) opinion, competence is needed to increase accountability.

Commonly, village financial management officials in Tasikmalaya Regency comply with applicable regulations regarding village financial management, avoid abuse of office, carry out financial management effectively, and even carry out accountability in the program and implementation of activities up to publishing village financial reports. Although the competence of human resources has a percentage of the average score of the answers in the strong category, there are still gaps.

The gap that occurs in the competence of human resources can weaken the competence of human resources in increasing the accountability of village financial management. Indicators such as the ability to increase knowledge, technical expertise, and the ability to find solutions are indicators that have relatively large gaps. Efforts to address gaps and strengthen human resource competencies require coaching, technical training, technical assistance, monitoring evaluation (Monev) and supervision from the

Regency Government, so that village financial management becomes more accountable.

Based on the average score of respondents' answers on village financial management accountability, the indicators of avoiding abuse of office on the dimensions of legal accountability and honesty have the lowest average score of respondents' answers. This shows that there is still abuse of office in village financial management, allegedly due to the weak level of technical expertise so that weaknesses in the indicators of avoiding abuse of office have an impact on village financial management becoming less accountable.

Human resource policies that contain the level of required expertise, ethical behaviour, integrity and practices that regulate working conditions, work incentives, and career development can be a force in encouraging honesty, efficiency, and better service to the community (Sugiarti & Yudianto, 2003). 2017). This shows that human resource competence relates to honesty and efficiency in village financial management.

#### *The Effect of Organizational Commitment on Village Financial Management Accountability*

Based on the results of hypothesis testing, organisational commitment affects village financial management accountability in villages in Tasikmalaya Regency, meaning that the more organisational commitment increases, the accountability in village financial management will also increase.

This study supports research conducted by Mada et al. (2017), Aulia et al. (2018), Samudra (2019), and Tarjo (2019) that organisational commitment affects village financial management accountability. Organisational commitment is expected to support the management of village funds so they can carry out program activities properly. The success of managing village funds in an accountable manner is a form of commitment to implementing village financial management (Mada, Kalangi, & Gamaliel, 2017).

Organisational commitment has an average percentage value of the answer score in the strong category because it is supported by indicators of belief in organisational goals, feelings of belonging to the organisation, maintaining organisational membership, loyalty to the organisation, and willingness to

exert effort on behalf of the organisation. However, there are still gaps that can weaken the relationship between organisational commitment and accountability for village financial management, so it is necessary to improve efforts by strengthening indicators that have been carried out optimally. This gap is suspected to be the existence of village financial management officials who do not understand the purpose of the organisation, there is still a lack of loyalty and a feeling of belonging to the organisation, and there are still less than optimal efforts to achieve the best results for the organisation.

The organisation's purpose, as mandated in Law Number 6 of 2014, requires the implementation of village governance principles that are accountable, transparent, professional, effective and efficient, clean, and free from corruption, collusion and nepotism. This goal is a form of accountability that shows that if the village financial manager has a solid commitment to the organisation, then village financial management accountability can be realised.

Based on the average score of respondents' answers on village financial management accountability, the indicators of avoiding abuse of office on the dimensions of legal accountability and honesty have the lowest average score of respondents' answers. This shows that the lack of organisational commitment in the form of a sense of belonging and loyalty to the organisation to avoid abuse of position in village financial management so that weaknesses in the indicators of a feeling of belonging to the organisation and indicators of loyalty to the organisation have an impact on village financial management being less accountable.

#### *The Effect of Information Technology Utilization on Village Financial Management Accountability*

Based on the results of hypothesis testing, the use of information technology affects the accountability of village financial management in villages in Tasikmalaya Regency, meaning that the increase in the use of information technology is accompanied by increased accountability in village financial management.



This research is in line with research conducted by Sugiarti (2017), Sapartiningsih et al. (2018), A. Mantako et al. (2019), Marlina et al. (2021), and Indraswari & Rahayu (2021) that the use of information technology affects the accountability of village financial management.

The utilisation of information technology has an average percentage of answer scores in a strong category. However, there are still gaps, especially in indicators of information technology equipment maintenance and equipment data collection and repair time. It is suspected that the maintenance of hardware and software used in village financial management is not optimal. It is not accompanied by device data and a routine schedule for repairing information technology equipment.

Information technology is essential because it provides convenience and speed to access the data and information needed. In line with Zubaidi et al. (2019), the use of information technology is a must because it can help human resources manage finances, and it is intended that services to the public can be easily accessed.

The utilisation of information technology can significantly affect the activities carried out in village financial management, including processing financial data and managing financial documents to disseminating information to the public as a form of public accountability.

Based on the average score of respondents' answers on village financial management accountability, the indicators of avoiding abuse of office on the dimensions of legal accountability and honesty have the lowest average score of respondents' answers. This shows that indicators of the use of information technology in the form of information technology equipment maintenance and indicators of equipment data collection and repair time are still low. It can weaken the accountability of village financial management because information technology that functions and, if appropriately managed, can help to avoid abuse of office so that the community Villages can access well and at the same time supervise every program and activity planned and implemented by the village government.

### *The Effect of Human Resource Competence on Village Financial Management Accountability through the Utilisation of Information Technology*

Based on the hypothesis testing results, information technology is proven to mediate the effect of human resource competence on village financial management accountability in the Tasikmalaya Regency. This means that human resource competence influences village financial management accountability, which is mediated using information technology. In other words, competent village financial management officials will improve accountable village financial management by utilising information technology related to their duties. If competence increases, village financial management accountability will also increase with information technology.

Based on this research, it can be argued that village financial management requires attention to using information technology as a variable that can increase village financial management accountability. The utilisation of information technology depends on knowledge and skills in using information technology so that the influence of human resource competence on village financial management accountability will occur if there is an increase in the use of information technology.

Village financial management officers in Tasikmalaya Regency use information technology as a medium to increase village financial management accountability through websites managed by each village so that village communities can easily access all information related to planning, implementation, and village accountability.

Information technology is vital in work, including managing village finances. In terms of its utilisation, it is necessary to have resources that understand information technology to create effectiveness and efficiency that facilitates overall village financial management.

Therefore, the high competence of human resources in utilising information technology will further increase the accountability of village financial management. Thus, increasing village financial management accountability is mediated using information technology which is influenced by the competence of human resources.

### *The Effect of Organizational Commitment on Village Financial Management Accountability through the Utilisation of Information Technology*

Based on the hypothesis testing results, information technology is proven to mediate the effect of organisational commitment on village financial management accountability in villages in Tasikmalaya Regency. Strong organisational commitment can increase the use of information technology, so that village financial management becomes more accountable. In addition to paying attention to organisational commitment, it also requires attention to the use of information technology as a variable that can increase village financial management accountability. In other words, the higher the use of information technology, the greater the influence of organisational commitment on village financial management accountability.

Donaldson & Davis (1991) put forward the theory of stewardship that managers want to do the right job and be a good servants for the company by putting aside individual goals and focusing on the main goals for the organisation's benefit. This theory can be applied to government agencies prioritising community service. In the village government, it can be understood that the village financial manager is a steward who carries out the village financial management process. Village financial management officials present accountable financial reports following the mandate of Law number 6 of 2014 to produce genuinely reliable information. The utilisation of information technology helps village financial management officials in processing financial transaction data computerised so that the presentation of financial information to the public can be done easily, quickly, and precisely to realise accountable village financial management.

Village financial management officials who have an organisational commitment as reflected by loyalty to the organisation can carry out their duties properly and follow the organisation's provisions, including utilising information technology to support their work.

Through the support of facilities in the form of information technology, efforts to realise the effectiveness of village governance,

accelerate the improvement of the quality of public services, and improve the quality of village governance, can be carried out optimally. This is in line with Asrin et al. (2021), that information technology can make financial management more effective, efficient, transparent, and accountable. Thus, increasing village financial management accountability is mediated using information technology influenced by organisational commitment.

### **Conclusion**

Based on the results of the study, it can be concluded as follows:

1. Competence of human resources affects the use of information technology. Using information technology needs to be increased through increasing knowledge, skills, and work attitudes related to information technology.
2. Organisational commitment affects the use of information technology. Increasing information technology requires a sense of belonging and involvement of village financial management officials to organisations using information technology.
3. Competence of human resources affects the accountability of village financial management. Village financial management requires competent human resources, namely human resources, who have knowledge and skills in managing village finances to achieve accountability.
4. Organisational commitment affects village financial management accountability. Village financial management requires a solid commitment to the organisation by implementing good village governance so that village financial management accountability can be realised.
5. The use of information technology affects the accountability of village financial management. Information technology can increase village financial management accounting because financial accountability is computerised to avoid mistakes and fraudulent practices.
6. The use of information technology is proven to mediate the relationship between human resource competence and accountability in

- village financial management. Information technology plays a vital role in managing village finances, so it is necessary to have resources that understand information technology to create effectiveness and efficiency in village financial management.
7. The use of information technology is proven to mediate the relationship between organisational commitment and accountability in village financial management. Village financial management officials who have organisational commitment can carry out their duties properly and follow the organisation's provisions, including utilising information technology to reduce errors and avoid fraudulent practices, so that village financial management becomes more accountable.

### Suggestion

Based on the conclusions obtained in this study, the following suggestions can be made:

1. Competence of human resources needs to be improved through:
    - a) Training or technical guidance on an ongoing basis, for example, every 3 or 6 months, primarily related to village financial management materials.
    - b) Education; provide opportunities for village financial management officials to continue their education to a higher level.
  2. Organisational commitment can be increased through:
    - a) Conducting regular meetings to socialise the organisation's vision and mission.
    - b) Creating a harmonious relationship by building good teamwork by organising activities, such as family gatherings and character building.
    - c) Giving appreciation or reward for the performance that has been achieved.
  3. Using information technology can be increased through:
    - a) Mapping of facilities and infrastructure needed
    - b) Making a routine hardware and software maintenance schedule, such as Windows Operating System (OS) updates and antivirus updates.
  - c) Information technology equipment data collection is recorded with the support of the application system.
  - d) Choose an internet network vendor who performs internet network maintenance, for example, once every 3 or 6 months.
4. It is recommended that future researchers can expand the population, such as the population of villages in the province of West Java.

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