

The Implementation of Good Corporate Governance, Village Apparatus Performance, Organizational Culture, and Its Effects Against Village Fund Management Accountability (Case Study of Tulung District, Klaten Regency)

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Abstract: The purpose of this study to determine the implementation of good corporate governance, the performance of village apparatus and organizational culture and its effect on the accountability of village fund management in village offices in Tulung sub-district, Klaten Regency. This type of research is quantitative. The object of this research was conducted at 18 Village Offices in Tulung District, Klaten Regency. The sampling technique was purposive sampling. The data used in this study are primary data, with 54 employees as respondents who work in the Village Office in Tulung District, Klaten Regency. The data collection method used a questionnaire. The data analysis method used is descriptive statistical analysis, validity test, reliability test, multiple regression analysis, t test, F test and test the coefficient of determination (R^2). The results of this study indicate that good corporate governance affects the accountability of village fund management, while the performance of village apparatus and organizational culture does not affect the accountability of village fund management.

Keywords: Good Corporate Governance, Village Apparatus Performance, Organizational Culture, and Village Fund Management Accountability.

1. Introduction

By giving trust to village government to manage the village budget or finances as stipulated in Law Number 6 of 2014, has an impact on the village government to implement efficient and effective village financial management accountability as a means of realizing good governance or often known as Good Corporate Governance. The implementation of Good Corporate Governance is the main prerequisite for realizing the aspirations of society in achieving the goals and ideals of the nation and state. Sedarmayanti stated (2004: 36). One of them is by maximizing the performance of village government officials.

Performance consists of three, namely individual performance, process performance and organizational performance. Apparatus performance plays an important role in service functions. The service quality of village government officials is stated to be good, if it is proven that there is efficiency and community satisfaction in requesting population administration services.

Culture of organizational or traditional habits that are generally carried out in doing everything in an organization have the power to influence the atmosphere and behavior of the members of the organization. Organizational culture has a great possibility to form certain rules, ethics and standards for doing a job. When an organization has a good organizational culture and can be well accepted by employees, it will indirectly affect the way employees work which has an impact on increasing employee performance. With the increase in employee performance,

the accountability of village fund management will be achieved according to the objectives that have been set.

Financial accountability is accountability regarding financial integrity, disclosure, and adherence to laws and regulations, the objective of this accountability is in the form of financial reports that are presented and applicable laws and regulations covering the receipt, storage and expenditure of money by government agencies. Abdul Halim (2008: 254)

The purpose of this research is to analyze the Implementation of Good Corporate Governance, Competency of Village Apparatus Performance, Organizational Culture, and its influence on the Accountability of Village Government Fund Management in Tulung District, Klaten Regency, either partially or simultaneously. The hypothesis of this study:

H1: The implementation of Good Corporate Governance affects the Accountability of Village Government Fund Management in Tulung District, Klaten Regency.

H2: Village Apparatus Performance Competency affects the Accountability of Village Government Fund Management in Tulung District, Klaten Regency.

H3: Organizational Culture affects the Accountability of Village Government Fund Management in Tulung District, Klaten Regency.

H4: Good Corporate Governance, Village Apparatus Performance and Organizational Culture simultaneously influence the Village Fund Management Accountability in the Village Government in Tulung District, Klaten Regency

2. Research Method

2.1 Type of Research

This research is quantitative in nature, to test the research hypothesis and look for a causal relationship between the independent variable (X) and the dependent variable (Y)

2.2 Research and Measurement Variables

1) Accountability of Village Fund Management (Y)

Accountability is a form of accountability by parties who are trusted by the community / individuals who will have success or failure in carrying out their duties in achieving the stated goals. The Village Fund Management Accountability variable is measured by indicators: a) Planning, b) Implementation, c) Administration, d) Reporting, e) Accountability

2) Good Corporate Governance (X1)

In general about the implementation of good corporate governance: governance is said to be good if it meets the basic principles of good government governance. The variables of Good Corporate Governance are measured by indicators: a) Transparency, b) Participation, c) Accountability, d) Responsibility, e) Independence, f) Equality (fairness)

3) Village Apparatus Performance (X2)

Local Government Apparatus Performance is a set of results achieved by local government officials and a system that aims to assess the achievement of a strategy through financial and non-financial measurement tools. Measurement of the performance of local government officials in this study can be seen from the achievement of programs based on predetermined targets and performance standards. Apparatus

performance variables are measured by indicators: a) Budget planning, b) Budget control, c) Performance appraisal

4) Organizational Culture (X3)

Organizational culture is a set of values, beliefs, and main attitudes that are enforced among organizational members (Darmawan, 2013: 143. Organizational Culture variables are measured by indicators: a) Norms, b) Values, c) Trust, d) Work ethic

2.3 Data Sources and Respondents

The data used in this study are primary data obtained directly from the interviewees, namely in the form of respondents' answers to the questionnaire that the researcher submitted to the respondents. Primary data sources were obtained by distributing questionnaires to respondents in the Regional Government Work Unit of Tulung District, Klaten Regency.

2.4 Population and Sample

The population in this study were all village officials in Tulung District, Klaten Regency. The sample used was taken using purposive sampling technique based on the following criteria:

- 1) Regional Work Units in 18 villages in Tulung District, Klaten Regency.
- 2) Regional Work Unit officials who know about the variables in this study are considered to be representative of the population in Tulung District, Klaten Regency.

2.5 Research Instruments

The sampling technique used in this research is the method of selecting nonprobability samples by selecting samples based on objectives (purposive sampling method), namely the non-random selection of samples carried out using consideration (in accordance with the objectives or research problems) (Indrianto and Bambang, 2002: 69). The sampling criteria in this study are the Village Secretary, General Affairs and Finance Heads who work in the Governmental SKPD Office of Tulung District, Klaten Regency.

3. Results And Discussion

3.1 Research Results

1) Descriptive statistics

Descriptive statistics are used to determine the characteristics of the data by using the minimum value, maximum value, mean, and standard deviation of all variables, both the independent variables (Good Corporate Governance, Village Apparatus Performance, Organizational culture) and the dependent variable (Village Fund Management Accountability). The results of descriptive statistics are presented in table 1 below:

Table 1

DeskriptivStatistic

	<i>N</i>	<i>Minimu m</i>	<i>Maksimu m</i>	<i>Mean</i>	<i>Std. Deviation</i>
Village Fund Management Accountability	54	66	110	90.11	8.149
Good Corporate Governance	54	29	45	37.22	3.346
Village	54	18	27	22.85	1.887

Apparatus Performance					
Organizational culture	54	21	35	27.28	2.936
Valid N (listwise)	53				

Based on table 1, it is known that the value of the Village Fund Management Accountability variable has an average (mean) of 90.11. This means that most of the respondents' answers indicated that the Village Fund Management Accountability in the Tulung district government, Klaten Regency was good. Planning, implementation, administration, reporting and accountability are in accordance with the stated objectives. The minimum value for the village fund management accountability variable is 66, while the maximum value is 110, and the standard deviation is 8.149, this shows that the respondents' answers tend not to vary.

The value of the Good Corporate Governance variable has an average (mean) of 37.22. This means that most of the respondents' answers indicated that the implementation of Good Corporate Governance in the district government of Tulung, Klaten Regency was good and fulfilled the basic principles of good corporate governance. The minimum value for the variable good corporate governance is 29, while the maximum value is 45, and the standard deviation is 3.346, this shows that respondents' answers tend not to vary.

The value of the Village Apparatus Performance variable has an average (mean) of 22.85. This means that most of the respondents' answers indicate that the local government apparatus of Tulung District, Klaten Regency has human resources, most of whom have the last high school / vocational high school education level at the same level, so that it can result in less skilled apparatus in managing village funds. The minimum value of village apparatus performance is 18, while the maximum value is 27, and the standard deviation is 1.887, this shows that the respondents' answers tend not to vary.

The value of the Organizational Culture variable has an average (mean) of 27.28. This means that the influence of organizational culture is said to have not been effective in helping the management of local government financial reports. Several contributing factors are reduced sense of ownership and decreased loyalty of government officials. The minimum value of organizational culture is 21, while the maximum value is 35, and the standard deviation is 2.936, this shows that respondents' answers tend not to vary.

2) Validity test

The validity test is a testing tool used to measure the validity of a questionnaire in revealing an object. The basis for decision making is to determine the validity of the questions, namely:

- a) If $r_{count} > r_{table}$ (2-sided test with 5% significance) then the question items are declared valid.

- b) If $r_{count} < r_{table}$ (2-sided test with 5% significance) then the question items are declared invalid. (Ghozali, 2013: 53). The test results obtained are as follows:

Table 2
Validity test

Item	r_{count}	r_{table}	Description
Good Corporate Governance	0.515	0.266	Valid
Village Apparatus Performance	0.486	0.266	Valid
Organizational culture	0.619	0.266	Valid
Village Fund Management Accountability	0.539	0.266	Valid

Based on the results of the validity test using SPSS 23 in table 2, it is known that the r value of Good Corporate Governance is 0.515, Village Apparatus Performance is 0.486, Organizational Culture is 0.619 and Village Fund Management Accountability is 0.539 where the value is greater than r_{table} 0.266. In conclusion, the data is valid.

3) Reliability Test

Reliability is a tool for measuring the questionnaire which is an indicator of the Ghozali variable (2012: 47). A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time. Reliability is measured using a statistical test or Cronbach Alpha (α). The basis for taking the reliability test is as follows:

- If the Cronbach Alpha value is > 0.60 on each questionnaire for each variable, then the variable can be said to be reliable.
- If the Cronbach Alpha value < 0.60 on each questionnaire for each variable, then the variable can be said to be unreliable.

Table 3
Uji Reliability test

Items	r_{count}	r_{table}	Note
Good Corporate Governance(X1)	0.721	0.60	Reliable
Village Apparatus Performance(X2)	0.653	0.60	Reliable
Organization culture (X3)	0.749	0.60	Reliable
Accountability of village fund management (Y)	0.743	0.60	Reliable

Based on the data table 3 shows that all variables in this study are reliable, because they have a Cronbach's alpha value > 0.60 , so they can be used to process further data.

3.2 Hypothesis Testing

1) Multiple Linear Regression Test

Multiple regression is used to measure the strength of the relationship between two or more variables and is used to indicate the direction of the relationship between the dependent variable and the independent variable. The dependent variable is assumed to be random, which means it has a probabilistic distribution. The independent variable is assumed to have a fixed value (Ghozali, 2013: 97).

The multiple linear regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \varepsilon$$

Information:

Y = Accountability of village fund management

a = Constant

b₁, b₂, b₃ = regression coefficient

X₁ = Good Corporate Governance

X₂ = Village Apparatus Performance

X₃ = Organizational Culture

ε = Standard error

Based on the data, the results of multiple linear regression are obtained as follows:

Table 4
Multiple linear regression

Variable	coefficient
Accountability of village fund management (Y) constant	14.647
Good Corporate Governance (X ₁)	1.175
Village Apparatus performance (X ₂)	0.949
Organization culture(X ₃)	0.368

Based on the results of multiple linear regression analysis data in table 4, the regression equation is as follows: $Y = 14.647 + 1.175 X_1 + 0.949 X_2 + 0.368 X_3 + \varepsilon$. From the multiple linear regression analysis equation above it can be interpreted as follows: 1) The value of the constant is 14.647 with a positive coefficient indicating that if good corporate governance, village apparatus performance and organizational culture are assumed to be constant or equal to 0, the accountability for managing funds is 14.647. 2) The value of the regression coefficient for good corporate governance is worth +1,175. This shows that if good corporate governance increases by 1%, it will increase the accountability of village fund management by 1.175 or 117.5%, then the accountability for managing village funds will increase. Conversely, if good corporate governance decreases, the accountability for managing village funds will decrease. 3) The value of the regression coefficient for village apparatus performance is +0.949. This shows that if the performance of the village apparatus increases by 1%, it will increase the accountability of village fund management by 0.949 or 94.9%, then the accountability for managing village funds will increase. On the other hand, if the village apparatus performance decreases, the accountability for the management of village funds will decrease. 4) The value of the regression coefficient for organizational culture is +0.368. This shows that if the organizational culture increases by 1% it will increase the accountability of village fund management by 0.368 or 36.8%, then the accountability for managing village funds will increase. Conversely, if the organizational culture decreases, the accountability for managing village funds will decrease.

2) t test

The t test aims to determine whether or not each independent variable is individually significant to the dependent variable, at a significance level of 0.05. The results of the t test can be seen in table 5 below:

Table 5
t test

Variable	t _{count}	Sig.
Good Corporate Governance (X1)	4.195	0.000
Village Apparatus performance (X2)	1.607	0.114
Organization culture (X3)	0.969	0.337

Table 5 explains that:

- a) the variable good corporate governance has a value (4.195) t count greater than t table (2.008) and a significant value of (0.000) less than 0.05, then H_0 is rejected H_a accepted. Thus, good corporate governance plays a role because it affects the accountability of village fund management.
- b) the village apparatus performance variable has a value of (1.607) t count smaller than t table (2.008) and a significant value of (0.114) greater than 0.05, then H_0 is accepted H_a rejected. Thus, the performance of the village apparatus has no effect on the accountability of village fund management.
- c) the organizational culture variable has a value of (0.969) t count smaller than t table (2.008) and a significant value (0.337) greater than 0.05, then H_0 is accepted H_a rejected. Thus, organizational culture has no effect on the accountability of village fund management.

3) F test

The F test is used to test the influence of the independent variables together on the dependent variable and to determine whether the regression model is fit or not. The results of the F test are presented in table 6 below:

Table 6
F test

F _{count}	F _{table}	Sig.	Desc.
15.229	2.79	0.000	Fit

Based on Table 6, it is known that the significance value for the effect of good corporate governance (X1), village apparatus performance (X2), and organizational culture (X3) simultaneously on the accountability of village fund management (Y) is $0.000 < 0.05$ and the F value is $15.229 > F_{table} 2.79$. Then H_0 is rejected, H_a is accepted. So it can be concluded that H_4 is accepted, which means that the implementation of good corporate governance, village apparatus performance, and organizational culture simultaneously affects the accountability of village fund management.

4) Determination Coefficient Test (R^2)

R^2 test analysis to see the model or how much the ability of the independent variable to explain the variation in the dependent variable. The results of the coefficient of determination test can be seen in table 7 below:

Table 7
Determination Coefficient Test

Summary Model			
Model	R	Adjusted R Square	Std. Error
1	.691 _a	.446	6.06465

Based on table 7, it is known that the Adjusted R Square value is 0.446. This means that good corporate governance, village apparatus performance, and organizational culture simultaneously influence the accountability of village fund management by 44.6%, while the remaining 55.4% is influenced by other variables outside of this study.

3.3 Discussion

1) The Effect of the Implementation of Good Corporate Governance on the Accountability of Village Fund Management.

The results of statistical tests show that good corporate governance has a significant effect on the accountability of village fund management seen from the significance value of $0.000 < 0.05$ and when compared with t table (2.008) then $4.195 > 2.008$ so that good corporate governance plays a role and affects the accountability of village fund management.

The implementation of good corporate governance in Tulung Subdistrict, Klaten Regency can be categorized at a fairly good level based on the distribution of respondents' answers which are also caused by several factors, including:

- a) Reports that are in accordance with what has been done by village government institutions that have been given assistance funds from the central government.
- b) Preparation of initial proposals that are in accordance with the work program and activity plans that have been mutually agreed upon.
- c) Good community participation and help build progress within the village government office.
- d) The factors of good regional financial management and right on target.
- e) Government activities carried out transparently.

The results of this study support research conducted by Ruspina (2013) (Depi Oktia, 2013) which shows that the implementation of good corporate governance has a positive effect on regional financial management. Research by Setyawan and Putri (2013) (Setyawan, Meitradi Komang and Asri Dwija Putri, 2013) shows that good corporate governance has a positive and significant effect on financial performance.

2) Effect of Village Apparatus Performance on Accountability of Village Fund Management.

The result of the t statistical test shows that the performance of the village apparatus has a significance value of $0.114 > 0.05$ and when compared with the t table (2.008) it is $1.607 < 2.008$ so that the performance of the village apparatus does not affect the accountability of village fund management.

Several factors that cause the performance of the village apparatus do not affect the accountability of village fund management, including:

- a) Inadequate equipment, work equipment technology, and inadequate work methods, so that the level of organizational performance is not optimal.
 - b) Weak leadership as an effort to control organizational members to work in accordance with organizational standards and goals.
 - c) Management of human resources that do not comply with government standards which include aspects of compensation, rewards, promotions and others.
 - d) Lack of skill in village apparatus in managing village fund finances.
- 3) Effect of Organizational Culture on Accountability of Village Fund Management.

The statistical test results of organizational culture have a significance value of $0.337 > 0.05$ and when compared with t table (2.008) it is $0.969 < 1.9793$ so that it can be said that organizational culture has no effect on the accountability of village fund management.

Some of the contributing factors include:

- a) Lack of ownership and loyalty of employees in a government agency.
 - b) Lack of team cohesiveness has the same sense of purpose as team building goals and functions.
 - c) Lack of leadership encouragement to increase creativity so that difficult jobs can be completed by government standards.
- 4) Good Corporate Governance, Village Apparatus Performance and Organizational Culture simultaneously influence the Accountability of Village Fund Management.

The results of statistical tests show that good corporate governance, village apparatus performance and organizational culture have a significance value of $0.000 > 0.05$ and when compared with F table (2.79) then F counts $15.229 > 2.79$, then the hypothesis states that good corporate governance, the performance of village apparatus and organizational culture can affect the accountability of village fund management accepted. So it can be concluded that the variables of good corporate governance, performance of village apparatus and organizational culture simultaneously affect the accountability of village fund management. Based on the Adjusted R Square value of 0.446, which means the effect is 44.6%, the remaining 55.4% is influenced by other variables outside of this study.

Research (Hermanson, 2003), regarding the relationship between the implementation of good corporate governance and organizational performance states that the implementation of good corporate governance is associated with organizational performance. An organization's performance will be greatly helped if the organization implements good corporate governance, as well as in government if the good corporate governance is good then the performance will also be good, and it will make the resulting output will also be good. This is also supported by the existence of an organizational culture, this greatly influences the behavior of members of the village apparatus, so that if the organizational culture in a system of government agencies is good, it is not surprising that organizational members are good and qualified people as well.

4. Conclusion

Based on the discussion, it can be concluded as follows:

- 1) Good corporate governance affects the accountability of village fund management in Tulung District, Klaten Regency. The implementation of good corporate governance provides a positive response to local government budget management.
- 2) The performance of village apparatus has no effect on the accountability of village fund management in Tulung District, Klaten Regency. Several factors are:
 - a) Inadequate work equipment, technology and work methods are used.
 - b) Weak leadership.
 - c) Management of human resources that do not comply with government standards.
 - d) Lack of skilled village apparatus in managing village funds.
- 3) Organizational culture has no effect on the accountability of village fund management in Tulung District, Klaten Regency. Several factors include:
 - a) Lack of ownership and loyalty of employees in a government agency.
 - b) Lack of team cohesiveness has the same sense of purpose as team building goals and functions.
 - c) Lack of leadership encouragement to increase creativity so that difficult jobs can be completed by government standards.
- 4) Good corporate governance, village apparatus performance and organizational culture simultaneously affect the accountability of village fund management in Tulung District, Klaten Regency, amounting to 44.6%

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