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DETERMINANTS OF ACCOUNTABILITY FOR VILLAGE FUND MANAGEMENT WITH LOCAL WISDOM VALUES OF THE SASAK TRIBE AS MODERATION

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ABSTRACT

This research aims to analyze the influence of human resource competence, the Internal Control system, the use of the Village Financial System on the accountability of Village Fund management, the values of local wisdom of the Sasak tribe in moderating the influence of the competence of village officials, the Internal Control System, the use of the Village Financial System on the accountability of Fund management. Village. This research is associative research with a quantitative approach. Associative research is research that aims to determine the relationship between two or more variables. The results of the research show that human resource competency has a significant and influential effect on the accountability of village financial management in East Lombok Regency. The internal control system has a significant and influential effect on the accountability of village financial management in East Lombok Regency. The use of SESKEUDES has a significant and influential effect on the accountability of village financial management in East Lombok Regency. The local wisdom values of the Sasak tribe are able to significantly moderate the influence of human resource competence on accountability in village financial management in East Lombok Regency. The local wisdom values of the Sasak tribe are able to significantly moderate the influence of the internal control system on accountability in village financial management in East Lombok Regency. The local wisdom values of the Sasak tribe are able to significantly moderate the influence of the use of SESKEUDES on accountability in village financial management in East Lombok Regency.

KEY WORDS

Human resource competence, internal control system, financial systems, local wisdom values, Sasak tribe, accountability, village funds, management.

The existence of decentralization as a development of regional autonomy is expected to be able to encourage regional governments to further increase initiative, creativity, motivation and community participation in exploring the potential of existing resources in their respective regions for the advancement of development and community welfare. The existence of regional autonomy regulations is expected to increase competitiveness by not ignoring the principles of democracy, equality, justice, privileges and specialties as well as regional potential and diversity in the system of the Unitary State of the Republic of Indonesia (Fitri et al., 2020).

Apart from regions, villages also have autonomous rights to manage their households and improve the standard of living of the community, community welfare, implementation of development, and responsibility for managing the village budget as mandated by Law Number 6 of 2014 concerning Villages. Law Number 6 of 2014 is a new breakthrough provided by the government as an effort to support villages to contribute more to development, namely by creating a system related to better management and utilization of village funds. The Village Fund budgeting system from the State Revenue and Expenditure Budget (APBN) is also expected to be a commitment from the government to consistently and gradually distribute development starting from the smallest government unit, namely the village. The Village Fund which continues to increase in terms of the budget is also serious evidence of the government's commitment to gradually achieving equitable development.

Based on data from the Indonesian Corruption Watch (ICW), corruption in village funds continues to increase from year to year. ICW noted that corruption in 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 corruption cases in the village budget sector out of 271 corruption cases. Corruption in the village budget was recorded as costing the state up to IDR 32.3 billion (Ramadhan, 2020).

One case of corruption in village funds was carried out by a Banjar Sari village head, Labuhan Haji District, East Lombok Regency, where the village head was proven to have cut Covid-19 response funds from the 2020 Village Fund and was proven to have used the Direct Cash Assistance (BLT) budget for the community. used for personal purposes, in that case the total loss to the state was IDR 216.25 million. Then again in 2023, a treasurer from Jero Gunung Village was involved in a corruption case in Village Funds for the 2022 fiscal year worth 224 million, where the Village Funds were used to play online gambling (SUARANTB.com). The existence of problems like this results in a crisis of trust in the village head and other village officials (Seurambi, 2018).

With these issues, accountability has become an important role in managing village funds to ensure public guarantees to the government and bridge the gap between the government and the community (Aucoin and Heintzmen, 2015). To realize reliable and trustworthy accountability in managing village funds, it is necessary to have adequate resource capacity, good internal control and openness of information regarding finances through existing information technology systems in managing village funds. Apart from that, it is necessary to increase village community awareness in building transparency, accountability and supervision of financing institutions that have the power to develop villages (bpkp.go.id).

Accountability for village fund management is closely related to good governance in modern governance proposed by Kooiman in 1993, where accountability is one of the parameters that must be achieved to implement good governance in government organizations. Accountability in managing village funds can be the responsibility of the government and the community's trust in the village government. Accountability for managing village funds cannot be separated from the competence of village officials and the internal control system. The competence of village officials is very crucial in understanding village fund management (Medianti, 2018). Their understanding of village fund management will have an impact on the credibility of the financial reports they make, which of course must comply with central government standards. Meanwhile, regarding the internal control system, realizing accountability in village financial management requires control over the activities carried out. Control carried out must of course be in accordance with the Government Internal Control System (SPIP) guidelines as a benchmark and standard for controlling the implementation of village funds. Internal control maintains government operational processes in accordance with predetermined objectives. Organizational plans and methods for safeguarding and protecting assets and producing accurate and reliable information are the contents of internal control (Martini et al., 2019).

Apart from that, the Financial and Development Monitoring Agency (BPKP) in helping village governments improve the quality of village financial management, created an application called the Village Financial System (SISKEUDES) (Artini, Wahyuni, & Herawati, 2017). This will certainly encourage village government accountability in managing village funds to be more standardized and accountable. System use in the Technology Acceptance Model (TAM) is motivated by the user's perceived usefulness and perceived ease of use (Davis, 1986). Then what is meant by perceived benefits in implementing SISKEUDES is whether its use is in accordance with the needs of users or village officials as village fund managers. The formation of an information system cannot be done haphazardly without considering who will use it. This application is a tool that can be used and utilized by village governments to better manage village funds. The active role of users encourages better accounting information system performance (Santa, 2014).

Several previous studies have tried to analyze the competence of village officials, the internal control system and the use of SISKEUDES which can directly influence the accountability of village fund management. However, in the last 10 years there have been differences in research results. Research related to the influence of Village Apparatus



competency has been conducted by Mada et al. (2017) and Karyadi (2019) who provide evidence that the competence of village managers has a positive effect on the accountability of village financial management. This proves that the better the competence of village officials, the better the accountability of village financial management will be. These results are supported by research by Sugiarti et al. (2017), Aulia (2018), Atiningsih et al. (2019), Bawono et al. (2020), Puspa & Prasetyo, (2020), Pahlawan et al. (2020), Marlon Reu & Lasdi (2021), Pratiwi & Ratna (2021) where the research explains the results that the competence of village officials has a positive effect on the accountability of village financial management.

In contrast to research conducted by Widyatama et al. (2017) which states that the competence of village officials does not affect the accountability of village fund management. This research is supported by research conducted by Alfarabi (2018), Luthfiani et al. (2020), Indraswari & Rahayu (2021), and Sari & Andra Asmara (2021) who found that the competency of village officials had no effect on accountability in village financial management. This means that high competency does not necessarily increase organizational accountability.

Then research on the Internal Control System (SPI) conducted by Marlon Reu & Lasdi (2021) provides evidence that the internal control system has a positive effect on accountability in village financial management. This proves that to support accountability, a good and accountable internal control system is needed (Sari, Ghozali & Achmad, 2017). In line with Dwipayani's research (2022), Luthfiani et al. (2020), Puspa & Prasetyo (2020), Atiningsih et al. (2019), Budiana et al. (2019), Karyadi (2019), Sweetania (2019), Yesinia et al. (2018), Widyatama et al. (2017) which provides evidence that the internal control system has a positive effect on accountability in village financial management.

In contrast to research conducted by Pahlawan et al. (2020) which states that the Government's Internal Control System has no effect on the accountability of village fund management. This research is supported by research conducted by Mutmainah & Bambang (2017). This means that a good internal control system does not affect the accountability of village financial management.

Furthermore, research related to the use of the Village Financial System (SISKEUDES) application has also been carried out by Luthfiani et al. (2020) which proves that the Siskeudes application has a positive and significant effect on accountability in village financial management. This means that good management of Siskeudes will have an impact on accountability in managing village finances. In line with research by Arfiansyah et al. (2020), Bawono et al. (2020), Nadhifa Harafonna & Indriani (2019), Nur et al. (2019), Achyani & Arief Arfiansyah (2019), Sugiarti et al. (2017), Wardani & Andriyani (2017) show that the use of information technology can influence the accountability of village fund management.

However, this is different from research conducted by Marlon Reu & Lasdi (2021) where the results of the research show that the implementation of SISKEUDES has no effect on the accountability of financial management in Tanaw village in the Tanawawo District. The results of this research are supported by similar research conducted by Karyadi (2019) and Pahlawan et al. (2020). This proves that good management of SISKEUDES does not have an impact on the accountability of village financial management.

Based on this research gap, researchers are interested in researching human resource competency, internal control systems and the use of SISKEUDES for accountability in Village Fund management. However, in this research, the local wisdom values of the Sasak tribe are used as moderation. Strengthening local wisdom values for Indonesian people in their respective regions is one of the buffers for the development of the industrial revolution 4.0. Because local wisdom will effectively function as a weapon, not just an heirloom that equips the community to respond and respond to the currents of the times. Exploring and preserving various elements of local wisdom, traditions and local institutions, including useful norms and customs, can function effectively in the character education of each individual (Sartini, 2004).

Research on local wisdom, among others, was conducted by Haeruddin et al. (2021) stated that Siri's culture as a moderator can strengthen all activities carried out in government, especially in the field of financial management. The basic values of Siri culture which depend on three elements, namely Lempu, Amaccangen and Awaraniang, can further



strengthen the values of accountability, transparency and participation in measuring regional government financial performance, because with the support of these three elements it will be possible to produce a good government structure. so that it can increase public confidence in the accountability carried out by the government.

The novelty in this research is using a different construct from previous research, this research tries to contribute to the development of science, especially in the field of public sector accounting. This research uses the local wisdom values of the Sasak tribe as a moderating variable for the relationship between the competence of village officials, the internal control system, and the use of SISKEUDES for accountability in managing village funds. Apart from that, the selection of research objects is also different, specifically research in the West Nusa Tenggara (NTB) region, specifically in East Lombok Regency, because East Lombok Regency has a fairly high number of irregularities in the allocation of village funds so research still needs to be carried out to obtain evidence. empirical.

METHODS OF RESEARCH

This research is associative research with a quantitative approach. Associative research is research that aims to determine the relationship between two or more variables (Sugiyono, 2013:236). Meanwhile, quantitative research is research whose data is quantitative data which is analyzed using quantitative (inferential) analysis, systematic, planned and clearly structured from the start until the creation of the research design (Ibrahim et al., 2018). According to Sugiyono (2017:7), quantitative research is a research method that is based on the philosophy of positivism, as a scientific or scientific method because it fulfills scientific principles in a concrete or empirical way, objectively, measurably, rationally and systematically.

The relationship used in this research is a causal relationship, namely a causal relationship between two or more variables where there are variables that are influencing (independent), namely the competency variable of village officials (X1), the internal control system (X2) and the use of SISKEUDES (X3) as well as the moderating variable, namely the values of local wisdom of the Sasak tribe (Z) on variables that are influenced (dependent), namely the accountability variable for managing village funds (Y).

The total population in this study was 239 villages, consisting of 21 sub-districts. So the sample in this study based on the Slovin formula was rounded to 70.5 to 71. By using the purposive sampling method, the sample was determined using certain criteria. Where the sample criteria in this research are the Village Head, Village Treasurer, Village Consultative Body (BPD), and Village Operator. The selection of these criteria was because these parties understand the financial condition of the village and understand the management of village funds. So the total number of respondents in all villages in East Lombok district was 284 respondents.

The type of data used in this research is primary data. Primary data is data obtained directly from specially collected data sources and is directly related to the problem being studied (Indriantoro and Supomo, 2014: 146). Primary data was obtained using a questionnaire containing a structured list of questions with the aim of collecting data from respondents' answers in this study. The main data collected consisted of the competence of village officials, internal control systems, use of SISKEUDES, local wisdom values of the Sasak tribe and accountability in managing village funds. The data collection method in this research is to use a questionnaire, namely a data collection method in which data collection is carried out by giving a set of questions or written statements to respondents to answer (Sugiyono, 2013: 114).

Data analysis is grouping data based on variables and type of respondent, tabulating data based on variables from all variables, presenting data for each variable studied, carrying out calculations to answer the problem formulation and carrying out calculations to test the hypotheses that have been proposed (Sugiyono, 2014: 147).

Descriptive statistical analysis aims to analyze data by describing or illustrating the data that has been collected as it is. Descriptive analysis is the most basic analysis to



describe the general state of the data. This descriptive analysis includes several descriptive statistics sub menus such as frequency, descriptive, data exploration, cross tabulation and ratio analysis. The descriptive analysis used in this research is frequency analysis, where frequency analysis is an analysis that includes a general description of data frequencies such as mean, minimum data value, maximum data value. The data used for descriptive statistics in this research is quantitative data.

RESULTS AND DISCUSSION

Descriptive statistics contain research data and analysis of research data that has been processed. Research data can be presented in the form of tables, graphs, pictures, charts, or other forms of data presentation. Evaluation of the measurement model (outer model) functions to test the validity and reliability of the model. The outer model in this research was evaluated through convergent validity and discriminant validity of the construct-forming indicators and composite reliability as well as Cronbach alpha for the indicator block.

Convergent validity relates to the principle that the measures (manifest variables) of a construct should be highly correlated. This test looks at the loading factor value for each construct indicator. The loading factor value range, namely 0.5 to 0.6, is considered sufficient. The PLS Algorithm obtains initial results of the research model which can be seen as depicted as follows.

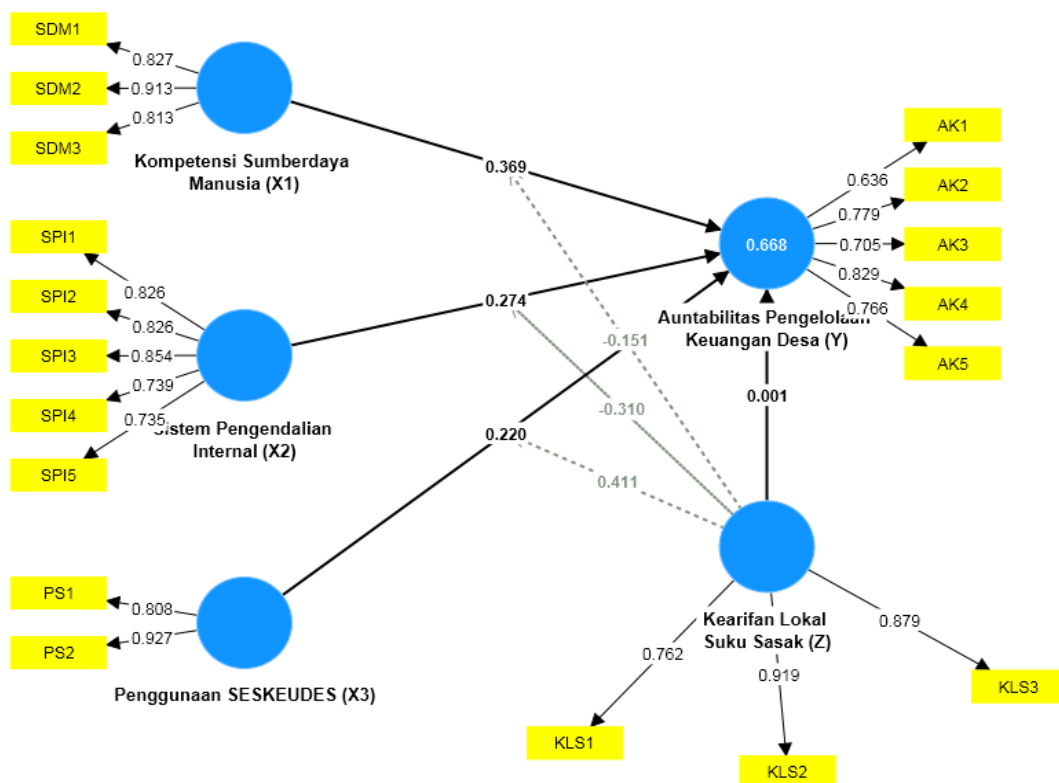


Figure 1 – Initial PLS Algorithm Results

The results of the analysis above show that the loading factor value for all human resource competency constructs has a value greater than 0.6. This means that all indicators can measure the construct of human resource competence in this research. The loading factor value for all internal control system constructs has a value greater than 0.6. This means that all indicators can measure the construct of the internal control system in this research. The loading factor value for all constructs using SESKEUDES has a value greater than 0.6. This means that all indicators can measure the construct of using SESKEUDES in this research. The loading factor value for all of the local wisdom constructs of the Sasak



tribe has a value greater than 0.6. This means that all indicators can measure the local constructs of the Sasak tribe in this research. And the loading factor value for all of the village financial management accountability construct has a value greater than 0.6. This means that all indicators can measure the construct of village financial management accountability in this research. From the picture above, all indicators can measure all constructs in this research.

The R-square value is used to explain the influence of certain exogenous constructs on whether endogenous constructs have a substantive influence. The R-square values of 0.67, 0.33 and 0.19 can be concluded that the model is strong, moderate and weak (Ghozali and Hengky, 2015: 81).

Table 1 – R-Square Value

n/n	Rsquare	Keterangan
Accountability for Village Financial Management	0,658	Kuat

Source: Data Processed, 2023.

Based on Table 4.23, it can be seen that the R-square value of the relationship between the variables human resource competency, internal control system, use. This shows that the construct of village financial management accountability can be explained by the variables human resource competency, internal control system, use of SESKEUDES and local wisdom. the Sasak tribe is only 65.8%. The remaining 34.2% is explained by other variables outside the model built in this research.

The effect size is calculated as the absolute value of the individual contribution of each exogenous variable SESKEUDES and the local wisdom of the Sasak tribe to accountability in village financial management, which is 0.658. The R-square value of 0.658 or 65.8% percent is classified as a strong model influence.

Table 2 – Effect Size value

Variable	Accountability for Village Financial Management
X1	0.185
X2	0.100
X3	0.066
Z	0.000
Z>X3	0.266
Z>X2	0.168
Z>X1	0.027

Source: Data Processed, 2023.

The effect size value illustrates that the latent variable predictor has a small, medium and large influence at the structural level. Based on Table 4.24, it can be seen that human resource competency, internal control systems, and the use of SESKEUDES have a contribution of 0.185, 0.100, and 0.066 respectively, which means that these variables indicate that human resource competency towards village financial management accountability is strong, because it has a value The effect size is slightly above 0.185 for the internal control system, and the use of SESKEUDES for accountability in village financial management has a moderate influence, because it has an effect size value of 0.100, and 0.066 is less than 0.19.

For the local wisdom variable, the Sasak tribe moderates the influence of village apparatus competence on Village Fund management accountability by 0.027, which means that this variable is included in the weak category. The local wisdom variable of the Sasak tribe moderates the influence of the Internal Control System on the accountability of Village Fund management by 0.168, which means that this variable is included in the moderate category and the tribal local wisdom variable moderates the influence of the use of the Village Financial System on the accountability of Village Fund management by 0.266, which means that the variable is included. in the strong category.



The Q2 predictive relevance value is used to measure how well the observation value is produced by the model and also to estimate its parameters or determine the prediction capability using the blindfolding procedure (Ghozali and Latan 2015: 81). A Q2 value > 0 indicates that the model has predictive relevance, while a Q2 value < 0 indicates that the model lacks predictive relevance. The Q2 predictive relevance value is obtained from the following calculation:

$$Q2=1- \{(1-R12)(1-R22)\} = 0.42$$

Based on the calculation results above, the Q2 or stone-geiser Q square test value is 0.42. This value is classified as medium and can be said to have high predictive prevalence so that the resulting model is suitable for use for predictions. The Q2 or stone-geiser Q square test value of 0.42 means that 42% of the variation in village financial management accountability in East Lombok Regency can be explained by the variables of human resource competency, internal control system, and use of SISKEUDES while the remaining 58% is explained by other variables that are not in this model.

The inner model test was also carried out by looking at the significance value to see the influence between variables. For significant values of hypothesis support, a comparison of the T-table and T-Statistics values can be used in the estimation results for path coefficients. If the T-statistics is greater than the T-table, it means the hypothesis is supported. The significant value used for the directional hypothesis (two-tailed) with a confidence level of 95 percent (alpha 5%) is 1.982. Apart from that, testing the hypothesis can be done by analyzing the p-value compared to the error determined in this research, namely one-sided testing (two tailed) with an alpha of 5% (0.05). If p-values < 0.05 it means the hypothesis is accepted but if p values > 0.05 it means the hypothesis is rejected.

Table 3 – Path Coefficient Analysis Results

Variable	Original Sample	T Statistic	P Values	Information
SDM (X1)>AK (Y)	0.369	6.013	0.000	Significant
SPI (X2)>AK (Y)	0.274	4.628	0.000	Significant
PS (X3)>AK (Y)	0.220	3.673	0.000	Significant
KLS(Z)> SDM (X1)>AK (Y)	-0.151	2.256	0.024	Significant
KLS(Z) SPI (X2)>AK (Y)	-0.310	5.313	0.000	Significant
KLS(Z)> PS (X3)>AK (Y)	0.411	6.419	0.000	Significant

Source: Data Processed, 2023.

The Influence of Human Resource Competency on Village Fund Management Accountability in East Lombok Regency. Human resources are the integrated abilities of thought and physical strength possessed by each individual (Hasibuan, 2003). Human resource competency is the ability of human resources to carry out the tasks and responsibilities given to them with sufficient education, training and experience (Abdul, 2010). Human resources must contain the required level of expertise, ethical behavior and integrity. Human resource competency includes capacities related to a person's or organization's ability to achieve its goals. Therefore, in order to achieve a goal, an organization must have competent human resources.

Based on the results of hypothesis testing, the influence of human resource competency on village financial management accountability shows a positive value of 0.369 with a statistical value of 6.013. This statistical figure is above 1.65 and the P value is smaller than 0.05. This means that the human resource competency variable has a positive effect on accountability in village financial management. At the village government level organization, human resources consist of village officials and their staff. The Village Government (steward) has the obligation to manage village resources or funds provided by the government. Meanwhile, the Government as principals will always control the performance of village officials in managing the village funds they have been entrusted with. The more reliable the competence of human resources, the better the accountability in managing village funds.



Quality human resources can be seen from educational background, training, skills and implementation of their duties. If a Village Government consists of competent human resources, then they will tend to act in accordance with the rules and tasks given. Competent human resources will carry out their duties with the skills and abilities they have based on what they have been entrusted with. Apart from that, they will also carry out their duties according to existing procedures in order to achieve goals and objectives. So the more competent the human resources an organization has, the easier it will be to achieve goals related to accountability in managing village funds.

This research is in line with the Stewardship Theory explaining the existence of village heads and village government officials as stewards (managers) of village finances as competent human resources who can be trusted and act in accordance with the public interest by carrying out their duties and functions appropriately for the welfare of the community. After carrying out its duties, the village government must make an accountability report as proof that the village government has carried out its duties and functions. The existence of village heads and village government officials as stewards (managers) of village finances as competent human resources who can be trusted and act in accordance with the public interest by carrying out their duties and functions appropriately for the welfare of the community. After carrying out its duties, the village government must make an accountability report. So, if a village government has high competence, accountability for responsibility reports will also be high.

This research is in line with research by Mada et al. (2017), Sugiarti et al. (2017), Aulia (2018), Karyadi (2019), Luthfiani et al. (2020), Puspa & Prasetyo (2020), Pahlawan et al. (2020), Marlon Reu & Lasdi (2021), Pratiwi & Ratna (2021) state that the competence of village officials has a positive effect on accountability in managing village funds. This means that qualified competence is a factor that can realize better accountability in village financial management.

The Influence of the Internal Control System on the Accountability of Village Fund Management in East Lombok Regency. The Internal Control System (SPI) according to Government Regulation Number 60 of 2008 is "an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations." Meanwhile, the Government Internal Control System (SPIP) is an internal control system that is implemented comprehensively within the central government and regional governments.

Based on the results of hypothesis testing, the influence of the internal control system on village financial management accountability shows a positive value of 0.274 with a statistical value of 4.628. This statistical figure is above 1.65 and the P value is smaller than 0.05. This means that the internal control system variable has a positive effect on the accountability of village financial management. The implementation of activities in a government starting from planning, implementation of supervision, to accountability must be carried out in an orderly, controlled, efficient and effective manner. For this reason, a system is needed that can provide adequate confidence that the implementation of activities in a government agency can achieve its objectives efficiently and effectively, report financial management reliably, secure assets and encourage compliance with laws and regulations. This system is known as the Internal Control System. The Internal Control System in Government is an important factor, because the existence of a control system can influence the village government's internal decision making and can have implications for village financial accountability.

The Internal Control System in the government is very important, because the control system influences internal decision making and influences the accountability of village financial management. The Internal Control System also strengthens trust in the implementation of village fund governance in line with applicable regulations.

This research is not in line with stewardship theory, where the existence of a control system is able to influence internal decision making in the village government, which can have an impact on the accountability and transparency of the village government. These



findings support previous research by Pahlawan et al. (2020) where the internal control system is stated to have no significant correlation with the accountability of managing village funds.

The Effect of Using Internal SESKEUDES on the Accountability of Village Fund Management in East Lombok Regency. The special financial system for village governments in managing village finances is the Village Financial System Application (SisKeuDes). Where the SisKeuDes application is an application of information technology in the form of an application with an accountability concept in holding village finances accountable. SisKeuDes is a computerized-based system. In the implementation of village finances in accordance with the Minister of Home Affairs Regulation No. 113 of 2014, namely the processing of Village Finances includes all village rights and obligations which are assessed in terms of a certain amount of money as well as everything in the form of money and goods that influences the implementation of village rights and obligations. Where village finances are obtained from original village income which must be managed well and honestly in order to achieve community welfare and village development.

Based on the results of hypothesis testing, the effect of using SESKEUDES on village financial management accountability shows a positive value of 0.220 with a statistical value of 3.673. This statistical figure is above 1.65 and the P value is smaller than 0.05. This means that the variable use of SESKEUDES has a positive effect on accountability in village financial management. This proves that the existence of siskeudes can help village fund management officials to make financial reports so that errors can be minimized so that accountability in village fund management can be realized. As in stewardship theory, which states that organizations prioritize results for the benefit of the organization, not individuals, so the existence of siskeudes is aimed at the interests of the organization in order to achieve maximum results.

The use of information technology through the SISKEUDES application is here to become a tool for villages to facilitate financial management. To see the level of success in implementing the application, the Updated Delone & McLean Information System theory in the Implementation Success Model is used.

This research is in line with the concept of Wardani & Andriyani (2017), proving that the use of the Sikeudes application has a positive effect on accountability in village financial management. In line with research by Sugiarti et al. (2017), Nadhifa Harafonna & Indriani, (2019), Nur et al. (2019), Achyani & Arief Arfiansyah (2019), Luthfiani et al. (2020), Arfiansyah (2020), prove that good use of the Sikeudes application will increase accountability in village financial management.

Local Wisdom Values of the Sasak Tribe Moderate the Influence of the Internal Control System on Accountability of Village Fund Management in East Lombok Regency. The Sasak tribe has culture and traditions that reflect the local wisdom of their people. The Sasak tribe itself has local wisdom which is highly respected by the community itself, where culture, traditions and ethnicity are closely related to each other. Thus creating art that has value in life. One thing that is the local wisdom of the Sasak tribe is to be friendly to guests who visit them. This kind of friendly attitude is often thought to mean that they lack a firm attitude.

A skill, knowledge and attitude that can be observed when someone carries out their activities in completing activities for a goal can be interpreted as a competency. Accountability for managing village funds can be influenced by one important component, namely the competence of the village apparatus itself. However, in reality, adequate talent is still lacking in villages, because many of the selected village officials do not have experience in accounting or finance or that is appropriate to their work, and their understanding is still limited.

Based on the results of hypothesis testing, the variable values of local wisdom of the Sasak tribe moderating the influence of village apparatus competence on village financial management accountability shows a negative value of -0.151 with a statistical value of 2,256. This statistical figure is above 1.65 and the P value is less than 0.05. This means that the local wisdom variable of the Sasak tribe is able to moderate the influence of the competence of village officials on accountability in village financial management. The presence of village



officials who have a good understanding of accountability in managing village funds can improve their performance. However, if their understanding of village operations is still very low, then misappropriation and misuse of funds can be difficult to overcome and even has the potential to increase. As a responsible party (steward), the village government has the motivation to act with full responsibility, integrity and honesty towards the community, which is the main party that needs to be served and empowered. In this context, village officials who have good skills and qualifications will produce adequate results that are in line with the principle of accountability.

This research is in line with research by Haeruddin et al. (2021) stated that Siri's culture as a moderator can strengthen all activities carried out in government, especially in the field of financial management. The basic values of Siri culture which depend on three elements, namely Lempu, Amaccangen and Awaraniang, can further strengthen the values of accountability, transparency and participation in measuring regional government financial performance, because with the support of these three elements it will be possible to produce a good government structure. so that it can increase public confidence in the accountability carried out by the government.

This research supports the stewardship theory, in this theory the village government acts as a steward, namely the recipient of the mandate to present information that is useful for institutions or users of government financial reports, as well as carrying out the task of preparing financial accountability in the form of financial reports which must meet the requirements of being relevant, reliable, easy to understand and easy to compare.

Local Wisdom Values of the Sasak Tribe Moderate the Influence of the Internal Control System on Accountability of Village Fund Management in East Lombok Regency. The Internal Control System is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, and security of state assets.

The internal control system implemented by the village government can provide confidence in achieving effectiveness, efficiency and economy in achieving village government goals. An effective internal control system will create reliability in village financial reporting, safeguard village assets and comply with applicable laws and regulations. And ultimately it will create accountability for good village financial management for the village government.

Based on the results of hypothesis testing that the variable values of local wisdom of the Sasak tribe moderating the influence of the internal control system on village financial management accountability shows a negative value of -0.310 with a statistical value of 5.313. This statistical figure is above 1.65 and the P value is less than 0.05. This means that the local wisdom variable of the Sasak tribe is able to moderate the influence of the internal control system on accountability in village financial management. With a good internal control system implemented by the village government, it can ensure that what has been implemented by the village government is in accordance with applicable laws and regulations, the reliability of financial reports is of higher quality so as to increase accountability in the management of village funds. Sasak local wisdom values are a reflection of increasing village financial responsibility by using ethics and good speech, good behavior will increase village financial responsibility. With these results, what needs to be improved in the internal control system is communication and information from all related elements in managing village funds. Apart from that, the control activity stage needs to be improved so that the management of village funds mandated by law can be carried out well and can minimize errors that occur.

The results of this research are in line with stewardship theory which explains that village officials as management institutions must be able to carry out financial accountability that has been mandated to achieve economic goals and achieve maximum community welfare. In government governance, the internal control system is an important factor that can influence village government decision making. This has implications for creating



accountability and transparency in the village government which is in accordance with the principles of village fund management.

This research is in line with the concept of Riska Wulandari et al. (2020) stated that local wisdom in Kesongo Village is able to support the realization of accountability in village financial management, this is because of the noble values contained in the traditions that are routinely carried out in Kesongo Village, namely village awareness and *merti*. This means that the more someone adheres to local wisdom, the more accountability will increase. So it can be concluded that if government apparatus complies with local wisdom values, it will certainly have an impact on strengthening the control system and forming an accountable government.

Local Wisdom Values of the Sasak Tribe Moderate the Effect of Using SESKEUDES on Accountability in Village Fund Management in East Lombok Regency. The Village Financial System (Siskeudes) application was developed to meet the needs of village financial management and has an accountability concept, namely being able to account for where the money or Village Funds are used. Improving the quality of village financial governance that meets the principles of transparency and accountability, one effort is by implementing the Siskeudes Application, both from the planning, reporting and accountability stages. The implementation of the Siskeudes Application makes it easier for village officials to prepare various financial administration documents and reports in accordance with applicable statutory provisions (Afriansyah, 2020).

A good financial system is needed to monitor and control the implementation of village government. The use of a financial system makes administration easier and prevents potential irregularities. The better the use of the financial system, the better the achievement of accountability. If the system can be used then this shows that a person will be helped when working and will tend to use the system continuously.

Based on the results of hypothesis testing, the variable local wisdom values of the Sasak tribe moderates the influence of the use of SESKEUDES on accountability in village financial management, showing a negative value of 0.411 with a statistical value of 6.419. This statistical figure is above 1.65 and the P value is smaller than 0.05. This means that the local wisdom variable of the Sasak tribe is able to moderate the influence of the use of SESKEUDES on accountability in village financial management.

Apart from that, high local culture can bind everyone together and give meaning and purpose to their daily lives. All organizations have their own unique culture which can influence the behavior patterns and thoughts of their members and determine how much impact they have on accountability in village financial management. Currently, many organizations are starting to dig deeper into the aspects of their culture and think about how to use these aspects as one of the main strengths of the organization towards achieving goals and maintaining the survival of the institution. Likewise, village government officials also need culture to achieve their goals and maintain their survival. This means that the higher the local culture, the higher the level of use of SESKEUDES for accountability in village financial management.

This research is in line with the research concept of Luthfiani et al. (2020) proves that the use of the SIKEUDES application has a positive effect on accountability in village financial management. However, in contrast to research by Karyadi (2019), (Marlon Reu & Lasdi (2021), the results showed that the use of the SISKEUDES application had no influence on the accountability of village financial management. The inconsistency of this research led to the need to include moderating variables in order to obtain more accurate research results. The moderating variable used is the local wisdom values of the Sasak tribe, where the local wisdom values of the Sasak tribe in East Lombok are still very closely related to everyday life and serve as guidelines for social life.

CONCLUSION

Human resource competency has a significant influence on the accountability of village financial management in East Lombok Regency. The internal control system has a significant



and influential effect on the accountability of village financial management in East Lombok Regency. The use of SESKEUDES has a significant and influential effect on the accountability of village financial management in East Lombok Regency. The local wisdom values of the Sasak tribe are able to significantly moderate the influence of human resource competence on accountability in village financial management in East Lombok Regency. The local wisdom values of the Sasak tribe are able to significantly moderate the influence of the internal control system on accountability in village financial management in East Lombok Regency. The local wisdom values of the Sasak tribe are able to significantly moderate the influence of the use of SESKEUDES on accountability in village financial management in East Lombok Regency.

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