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The Effect of Human Resource Competencies, Commitment, and Society Participation on the Accountability of Village Financial Management with Makassar's Bugis Culture as a Moderating Variable

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Abstract:- Decentralization to the village demands that village financial management be accountable. This study aims to determine the effect of human resource competencies, commitment and society participation on the accountability of village financial management with Makassar's Bugis culture as a moderating variable. The population in this study is the village community who participated in overseeing village financial management in Sinjai District. The sample selection method used is purposive sampling, so that a sample of 134 villagers was obtained. The data obtained were analyzed using absolute difference values. The results of this study indicate that (1) the human resource competencies have a positive effect on the accountability of village financial management, (2) the commitment has a positive effect on the accountability of village financial management, (3) the society participation has a positive effect on the accountability of village financial management, (4) Makassar's Bugis culture can be moderate the effects of human resource competencies on accountability of village financial management, (5) Makassar's Bugis culture can't be moderate the effect of commitment on accountability of village financial management. Therefore, the government should consider these aspects of formulating strategies to support the accountability of village financial management.

Keyword:- *Human Resource Competencies, Commitment, Society Participation, Makassar's Bugis Culture, Accountability of Village Financial Management.*

I. INTRODUCTION

Application of Law No. 33 of 2004 on Financial Balance between the Central Government and Local Government brought great changes to the financial manager. Implementation of revenue sharing between the central government and local governments is reflected in the government and public services based on the principle of decentralization. Based on Government Regulation No. 22 The year 2015 on the Village Fund resources from the state budget to explain that part of the equity of the central and local funds received by the district/city to the village, at least 10% proportionate distribution for each village. Understanding of the management of funds in the rural village into an important and fundamental aspect that must be owned by all stakeholders at the level of the village government, especially village officials in realizing financial transparency and accountability of the village.

Act No. 6 of 2014 on a big opportunity to manage the village self-government and the implementation of development to improve the welfare and quality of life of rural communities, is shown with a budget allocation of funds the village that began in 2015. Act No. 6 of 2014 defines that accountability in the financial management village as a principle that specifies that all activities and the final results of the activities of government administration must be accountable to the village of rural communities by the statutory provisions.

Village financial management is further described in the Minister of Home Affairs No. 113 of 2014 which states that the management of the overall activities of the village financial that starts with the planning, implementation, administration, reporting, and financial accountability village. Village financial management accountability demands associated with the need for transparency and the provision of information to the public to fulfill the rights of the public. Village financial management can be said to be accountable, if the dimensions of the establishment of accountability can be met.

Several studies in the field found that the level of accountability of government in the village is still very low. Irregularities in the financial management of villages conducted by the village government apparatus became hot news are rife discussed lately. Some of the problems related to the financial management of the village are also presented in the results of a study conducted by the Commission in 2014. In relation to the management of village finances, the Commission reveals some problems that arise are tough budget management time frame observed by the village, the preparation is not completely illustrated APBDes necessary requirement village, and transparency and accountability APBDes planning low usage and financial accountability of the village has not been standardized and prone to manipulation (Son, 2015).

Some of the described phenomena suggest the existence of financial management that deviates from the dimensions of accountability particularly related to legal accountability/honesty and financial accountability. The village head who was suspected of financial management that is not in accordance with the provisions of the law and acts of corruption so that this is contrary to the essence of accountability itself. This phenomenon is also contradictory premises stewardship theory which is used in carrying out the accountability of the financial management of the village. As stewardship theory assumes that management is not motivated by the goals of individuals but is intended for the benefit of the organization. In that sense, the village head must put forward the interest of the villagers than self-interest.

Findings Indonesia Anti-Corruption Forum (IACF) 2017 mentions the potential misuse of village funds caused by competencies held by village officials. Makalang et al. (2017) state that a financial management resource competencies village is the main obstacle in implementing accountability. This is supported by several previous studies such as Atmadjaya and Saputra (2018), Herrera et al. (2017), Novianti and Novie (2014), Mada et al. (2017), Indriasih and Poppy (2014) stating that the competence affects the accountability of financial management. These results contrast with the findings of Widyatama et al. (2017) Rofika and Ardianto (2014) who found that does not affect the competence of accountability in financial management.

The competence of village officials is absolutely necessary so that the management of village funds for the development of various aspects can be done by using intelligence, knowledge and skills and behavior to promote optimal village development. Given the number of funds to be managed by the village government has a high enough risk in managing it, so human resource competence is needed to manage the village finances well.

In addition to human resource competency, commitment also affects the implementation of the accountability of the financial management of the village. Cavoukin et al. (2010) state that organizational commitment is required in the implementation of accountability. This implies the ability to be the responsibility of the work entrusted to give someone in the organization. Individuals who have committed organizations tend to develop a greater effort on the job for the success of the organization, including in terms of financial management accounting.

Several previous studies have examined the influence of variables such as commitment to accountability, Kitta et al. (2014) and Mada et al. (2017). Research results show that there is influence between commitment and accountability. But result different from the findings of these studies Aimbu et al. (2017) which shows that there is no variable effect commitment to accountability in financial management.

In addition to the competence and commitment of human resources, public participation also affects financial management accountability village. Community participation begins with community participation in the planning process of budgeting. According to Kim and Schachter (2013), participation will encourage the exchange of information between the community and government officials. Society as a nearby neighborhood village government is a strategic subject to oversight village fund management. Society's participation is needed given the sensitivity village fund management is susceptible to misappropriation. The success of management village funds can not be separated from the active participation of rural communities as an integral part of the governance system.

Public participation not only involves the community in decision-making in any development program, but the public also be involved in identifying problems and the potential that exists in society (Tumbel, 2017). Village fund management requires community participation, for priority use of village funds one of which is community empowerment. To empower the community in various activities or activities of the village, the participation is a mandatory thing to do. Community empowerment is achieved when the community was only able to actively participate in village activities.

The results of research conducted by Mada et al. (2017) show that community participation and a significant positive effect on the financial accountability of the village. However, the results of different studies disclosed by Kazimoto (2013) which stated that the financial statements were produced and distributed to members of the public do not show the actual activity when the financial planning process involves the community. Kazimoto research (2013) shows that community participation has not had a positive effect on the performance of the organization.

This study differs from previous studies because of their participation and cultural variables were added to test their effects on accountability in the financial management of the village. The relationship of these two variables to the accountability of the financial management of the village can be assessed with attribution theory. As assumed in the attribution theory that a person's behavior is caused due to internal or external attributes (Malle, 2011).

In this study, the culture of being a moderating variable due to the culture itself is not a major determinant variable that affects the village's financial management accountability, but this variable into a supporting variable depending on the circumstances or certain views of each village head. This resulted in the cultural level between each individual differently depending on their view of the particular situation. Therefore, the culture in this study serves as a moderating variable that will be expected to increase the influence of the independent variable on the dependent variable.

Based on the findings of researchers in the field and the inconsistency of the results of previous studies, it motivates researchers to investigate further and mapping-related factors that affect accountability in the management of village finances. It is important for the understanding of these factors is the first step to develop the right strategy in integrating these factors to increase the accountability of the financial management of the village.

II. LITERATURE REVIEW

A. Stewardship Theory

Stewardship theory is part of the agency theory that describes a condition in which the management is not motivated by the goals of individuals, but primarily for the benefit of the organization (Donalson and Davis, 1991). Stewardship theory assumes the existence of a relationship that describes the maximization of principal and management functions (steward). In the development of stewardship, theory can be applied to public sector organizations to meet the needs of information for customer relationship management (stewards) and principal.

This study discusses the implementation of the accountability of the financial management of the village. The village head acts as a steward who received the mandate to manage the funds of the village. Village fund management can be said to be successful if it is done accountable. Implications of the theory of stewardship to this research may explain the existence of the village head (steward) as someone who is trustworthy and act in accordance with the public interest in carrying out its duties and functions appropriately it make accountability management of village fund mandated by him, so that the goal of economic, public services and welfare society can be achieved optimally.

The concept of stewardship theory is based on the principle of trust in the party who were authorized. Steward is seen as a good steward entrusted with the full responsibility. Good stewards can be realized if the stewards have the competence and commitment. Competence is required by the stewards to be able to carry out the duties and responsibilities entrusted to him. While the commitment required in order steward to act cooperatively to achieve organizational goals. Therefore, stewardship theory in this study is used to explain the variable competence and commitment of human resources in relation to the financial management accountability village.

B. Attribution Theory

Fritz Heider introduced the attribution theory in 1958. This theory assumes about how someone explains the cause of the behavior of others or himself. Attribution theory learns the process of how one interprets an event, learn how to interpret a person of reason or cause behavior. This theory is directed to develop a description of the ways to judge people differently, depending on the meaning of which is connected to a certain behavior. Basically, the attribution theory states that when individuals observing someone's behavior, they try to determine whether it is caused internally or externally (Malle, 2011). The research conducted by Malle (2011) states that there is an internal attribution (personal attributes) and external attribution (environmental attributes) which together affect human behavior. Behavior caused internally is behavior that is believed to be under the control of the individual's own personal or derived from internal factors. Whereas behavior caused externally is behavior that is influenced by outside or from environmental factors.

Attribution theory in this study is used to explain community participation and cultural variables as influencing steward attribution of village financial management accountable. Community participation as external attributes that will promote the exchange of information between the community and government officials. Participation of the public to monitor what is being done by the village government in the financial management of the village, from the village budget planning through financial accountability. In conducting this surveillance, knowledge, and ability of the community to assess the accountability of public funds is required. Culture is the internal attributes that form human mind cal funds that are intrinsically motivating yourself and others so it has the feeling of a better survival (McCuddy and Pirie, 2007). The existence of the culture would lead to steward proper financial management and accountability.

C. Hypothesis

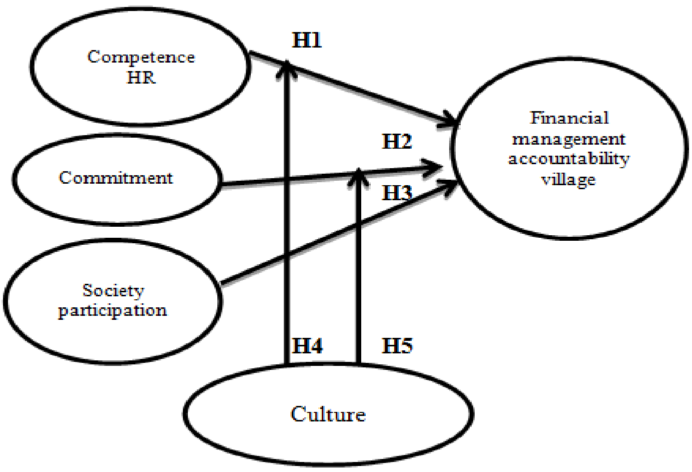

Fig 1:- Conceptual Framework

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Competence is a person or organization authorized capital to realize the achievement of organizational goals. Public sector organizations rely heavily on the ability of good service to the public, so that public sector organizations have a good performance and accountability in the sight of the public. An understanding of the financial management of the village becomes an important and fundamental aspect which must be owned by the village especially village heads. The concept of stewardship theory is based on the principle of trust in the party who were authorized, the steward. Steward is seen as a good steward entrusted with full responsibility. Good stewards can be realized if the competent steward. This is because the organization will speak the right man in the right place.

Several previous studies have examined the relationship of competency and accountability in financial management, such as Atmadjaya and Saputra (2018), Herrera et al. (2017), and Nofianti and Novie (2014). Research results show that the competence of local government officials a positive influence on the implementation of accountability in financial management. Neither the research results Indriasih and Poppy (2014) who found the result that the competence of local government officials was adequate in terms of quality content will increase the value of information in the accountability of local government financial reporting. But the results of this study contrast with findings Widyatama et al. (2017) and Rofika and Ardianto (2014) stating that competence does not affect accountability.

According to Spencer and Spencer (1993: 10), competence consists of five characteristics, namely, knowledge, skills, motives, traits, and self-concept. The research conducted by Syarifuddin (2014) found that competence does not affect the quality of the financial statements of the village. Meanwhile, the results of research conducted Karuniawan (2014), Wati (2014), Rulyanti (2016) show that the competence of human resources significantly affects the quality of the financial statements of the village. The competence of human resources is higher than the village government, it will produce a quality of financial reporting increasing village. Based on the above, the proposed hypothesis is:

H1: HR Competency positive effect on financial management accountability village,

Commitment is the key to success that must be observed by all employees in achieving organizational goals. As stewardship theory assumes that the steward was of mutual interest and behave by the interests of the principal considerations for the steward more rational look at efforts to achieve organizational goals (Raharjo, 2007). The model of man on stewardship theory assumes that the steward would replace and switch self-serving to act cooperatively. Therefore, in the context of this study, as the village chief steward must commit to the organization so that organizational goals can be achieved, one of which is by the village fund management accountable.

Allen and Meyer (1990) state that organizational commitment is a commitment that will work dedicatedly, where employees have a desire to give more power and responsibility to support the welfare and success of the organization. Organizational commitment also affects the implementation of accountability. As said by Cavoukin et al. (2010) that organizational commitment is required in the implementation of accountability. This implies the ability to be the responsibility of the work entrusted to someone in the organization. Several previous studies have examined the relationship of organizational commitment and accountability in financial management, such as Kitta et al. (2014) and Mada et al. (2017), whose results showed that organizational commitment positively affects accountability in financial management. However, these results differ from the findings Aimbu et al. (2017) which shows that organizational commitment does not affect the accountability of financial management.

Based on the above, although there is research that shows that organizational commitment does not affect accountability, but this does not correspond to the essence of the theory of pro stewardship organization. Steward will replace or distract self-serving to behave cooperatively. Therefore, a hypothesis that can be developed are as follows:

H2: Commitment positive effect on financial management accountability village.

Society as a nearby neighborhood village government is a strategic subject to oversight village fund management. Public participation is one of the mainstays of democracy and inevitably affects public policy goals (Carreira and Vasconcelos, 2016). Participation refers to the direct involvement of the public in the decision-making process through a variety of formal and informal mechanisms. Community participation is needed given the sensitivity village fund management is susceptible to misappropriation. The success of the village fund management is inseparable from the active participation of rural communities as an integral part of the governance system.

Community participation begins with community participation in the planning process of budgeting. According to Kim and Schachter (2013), participation will encourage the exchange of information between the community and government officials. Based on attribution theory, Malle (2001) states that there is an internal attribution (personal attributes) and external attribution (attribution environment) which together affect human behavior. In this study, it is meant the external attribution of public participation. Participation of the public to monitor what is being done by the village government in the financial management of the village, from the village budget planning through financial accountability. In conducting this surveillance, knowledge, and ability of the community to assess the accountability of public funds is required.

Participation in the active involvement of the community in decision-making, planning, implementation, and evaluation of their regional development activities (Fung, 2002; Samah and Aref, 2009). Some recent research results show that community involvement in any decision-making process a positive impact on the implementation of the development. Community involvement in the development process showed that there was communication between the community and government officials. Communication is awakened will encourage the government making budget decisions by the priorities and the actual value of the community (Franklin, Ho, and Ebdon, 2009; Kahn and Kenney, 1997). Moreover, participation can increase public trust in government (Halachmi and Holzer, 2010), accountability and performance (Suebvises, 2018), and sustainable development goals. Public participation enhances rural development.

The results of research conducted by Mada et al. (2017) show that community participation and a significant positive effect on the financial accountability of the village. Public participation not only involve the community in decision-making in any development program, but the public is also involved in identifying the problems and potential that exists in society (Tumbel, 2017). However, the results of different studies disclosed by kazimoto (2013) which stated that the financial statements were produced and distributed to members of the public do not show the actual activity when the financial planning process involves the community. Kazimoto research (2013) shows that community participation has not had a positive effect on the performance of the organization.

Based on the above, a hypothesis that can be developed are as follows:

H3: Community participation has positive influence on the financial management accountability village

Culture is a holistic lifestyle, where humans are conscious, which means that he is aware of all the reasons for his behavior. One of the causes of human behavior is its internal attribution. Culture is an internal attribute in the form of values, attitudes, and behaviors that are intrinsically motivating yourself and others so it has the feeling of spiritual survival (McCuddy and Pirie, 2007).
As explained previously that culture as an internal attribute is closely related to intrinsic motivation. Intrinsic motivation is the feeling condition with an interest in doing an activity driven by something fundamentally contained in themselves, such as beliefs, norms, and ethical values (Fry et al., 2010). Individuals who have intrinsic motivation involved in the completion of tasks by the authority and responsibility. To realize this, the intrinsic motivation believed to be the result of an individual's basic needs to improve competence.

A leader or steward who has a good culture can engage in behaviors that are congruent with the values, beliefs, and positive motivation owned by himself leader (Fry et al., 2010). Steward believes that they can complete tasks and responsibilities with the standards of behavior in financial management. In the sense that, a steward in the cultural values of goodwill motivate him to have competence by the duties and responsibilities to conduct financial management accountable.
Based on the above, amak hypotheses that can be developed are as follows:

H4: Culture can moderate the influence of human resources competencies to the accountability of the financial management of the village.

Allen and Meyer (1990) revealed that organizational commitment has three dimensions: affective commitment, normative commitment, and sustained commitment. These three dimensions are interrelated to achieve organizational goals. As already noted that one of the objectives of public sector organizations is the establishment of accountable financial management. Accountable financial management can be realized if the steward committed to the organization to be able to act cooperatively. Meanwhile, to increase the commitment to the organization itself required intrinsic motivation of the individual.

Culture as an internal attribute is related to intrinsic motivation. Also, the steward who has a good cultural value will devote maximum effort and act cooperatively, so that the commitment to the organization increases (Fry et. Al., 2010). In other words, culture can motivate a person to commit to the organization. This makes the steward was involved in the organization and affection have an emotional bond with the organization, so the steward to carry out its duties and responsibilities by the mandate of the principal. In the sense that it can perform financial management accountable.

Based on the above, amak hypotheses that can be developed are as follows:

H5: Culture moderating influence commitment to accountability in financial management of the village.

III. RESEARCH METHODS

This study aimed to determine the effect of human resource competency, commitment and community participation towards accountability in financial management with the cultural village as a moderating variable. The population in this study is the villagers who participated in overseeing the financial management of villages in Sinjai Regency consists of people who are considered to have the ability and knowledge in assessing public accountability, such as the people of 67 villages in Sinjai. Each has as many as two people representing each village in the district of Sinjai. The sampling technique is done by using purposive sampling technique. Data collection techniques in this research by conducting field

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surveys is by distributing questionnaires. Stages in the dissemination and collection of the questionnaire are divided into two stages: first, distributing questionnaires to village officials and community fund manager who became the study sample, then wait for filling out the questionnaire. Second, taking the questionnaire that was filled out by the respondent to do data processing.

This study uses a questionnaire instrument, to find a picture of the financial management accountability variable village, human resource competence, commitment, and culture. Measurement of each instrument using an ordinal scale. Respondents' answers to the questionnaire were scored using a five-point Likert scale. Likert scale was designed to test how strong the subject agrees with the statement using the following five-point scale (have now and Bougie, 2016).

- Strongly Disagree (STS) were given a score of 1.
- Disagree (TS) by a score of 2.
- Neutral (N) by a score of 3.
- Agree (S) by a score of 4.
- Strongly Agree (SS) were given a score of 5.

Data analysis techniques in this study using data quality testing consists of testing validity and reliability. The questionnaire considered valid if the statements in the questionnaire were able to reveal something that will be measured by a questionnaire. Is the decision that each indicator is valid when r count is greater than or equal to r table. As for how to calculate the level of reliability of the data by using the Cronbach Alpha formula.

Furthermore, by conducting a descriptive statistical analysis, followed by the classical assumption on testing normality, multicollinearity, and heteroscedasticity.

A. Hypothesis Test

The model analysis used to test the hypothesis is to use the absolute value of the difference. Regression analysis is done in two stages of testing. The first stage is a regression that was made without the moderating variable. The second stage is a regression performed with the interaction between a moderating variable and independent variables.The model developed for this analysis are as follows.

1. The first stage

$$\mathbf{Y = a + b1x1 + b2X2 + b3X3 + e} \quad \text{.. (1)}$$

2. the second phase

$$\mathbf{Y = a + b_1x1 + b_2X2 + b_3Z + b_4X1.Z + b_5X2.Z + e} \quad \text{... (2)}$$

Information:

Y : Financial management accountability village
a : constants
b1-b5 : Regression coefficient direction
X1 Competence of human resources
X2 : Commitment
X3 : Society participation
Z : Culture (variable moderation)
X1.Z Interactions between human resource competencies and culture
X2.Z Interaction between commitment and culture
e : Confounding variables (error)

IV. RESULT

This research was conducted in villages that are within the district of Sinjai, with a focus on the village government responsible for the implementation of the financial management of the village. Total questionnaires distributed were 134 questionnaires, which were represented by two people in each village.

- *Main Findings*

- *Characteristics of Respondents*

Respondents in the unit of analysis are the village community. The characteristics of the respondent's identity are revealed in this research include gender, age, and education last. The respondent characteristics are presented in the following table.

No.	characteristics	Criteria	Frequency (People)	Percentage (%)
1	Gender	Male woman	64 70	47.8 52.2
	Total		134	100
2	Age	<31 Years 31-40 Years 41-50 Years 51-60 Years > 60 Years	89 18 19 8	66.4 13.4 14.2 6.0
	Total		134	100
3	Education	SMP / equivalent SMA / equal Diploma S1 S2	4 68 6 42 14	3.0 50.7 4.5 31.3 10.4
	Total		134	100

Table 1:- Characteristics of Respondents Research
Source: Primary Data Processed (2019)

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The majority of respondents in this study were female with a percentage of 52.2% or as many as 70 people. As for the remaining, 47.8% or as many as 64 people are male sex. This indicates that people with female gender is more dominant than the people with the male gender.

Based on the characteristics of age, the majority of respondents were in the age group <31 years, amounting to 66.4% or 89 people. It shows that at the vulnerable age of the respondents already have enough ability and knowledge in evaluating and overseeing the financial management of the village. Although it is known from these results that there are also respondents with a vulnerable age 51-60 years that as many as 8 people with educational backgrounds S1 is considered to have the experience and ability to oversee the financial management and the village.

If you view the recent education, the majority of respondents' educational background SMA / equal ie with a percentage of 50.7% or as many as 68 people. This indicates that most respondents are qualified to oversee the village and is considered to have the ability to assess the accountability of the fund management of the village. Moreover, there are respondents in the higher education that diploma with the number of respondents as many as 6 people or 4.5%, Tier One (S1) with a fairly high number of respondents that as many as 42 people or 31.3%, and Tier Two (S2) with the number of respondents 14 people or 10.4%. A pretty good level of education of the respondents of this study, it is expected to understand very well all the items statements in the questionnaire. Also, there were still 4 respondents in this study who had the lowest educational background, namely junior high school/equivalent, but they were quite critical and considered to have good experience in assessing the financial management of village funds.

➢ *Validity Testing*

Results of testing the validity of all the items obtained r-count value is greater than the value of r-table. All items that have been tested have calculated above r r-table value is 0.169, so it can be concluded that all items in the instrument valid statement.

➢ *Reliability Testing*

variables	Alpha Coefficient Standard	Cronbach's Alpha	Information
Competence HR (X1)	0.70	0.796	reliable
Commitments (X2)	0.70	0.868	reliable
Community Participation (X3)	0.70	0.947	reliable
Culture (Z)	0.70	.936	reliable
Rural Financial Management Accountability (Y)	0.70	0.889	reliable

Table 2:- Reliability Test Results
Source: Primary Data Processed (2019)

Table 2 above shows that the value of *Cronbach's alpha* variables is greater than the standard value of the alpha coefficient of 0.70. It meaning that the instrument used in this study is reliable (reliable).

➢ *Hypothesis Testing*

- *Regression Analysis before Interacting with Variable Moderation*

The results of multiple regression testing before interacting with moderating variables can be seen in the following table.

Independent variables	Coefficient	Sig.	Information
Constants	17.552		
Competence HR (X1)	0.648	0,000	Significant
Commitments (X2)	0.187	0,032	Significant
Community Participation (X3)	.374	0,000	Significant
α = 5% = 0.05			
R square = 0.598			

Table 3:- Regression Test Results before Interacting with Variable Moderation
Source: Primary Data Processed (2019)

The coefficient of determination R *square*on the above test results show the value of 0.598 or 59.8%. These results indicate that the variables of village financial management accountability by 59.8% influenced by human resource competence variable (X1), commitment (X2), and participation (X3). As for the rest of 40.2% influenced by other variables outside variables examined in this study.

Based on the regression test results above, it can be prepared the following mathematical equation.

$$\mathbf{Y = 17.552 + 0{,}648X1 + 0{,}187X2 + 0{,}374X3 + e \quad (1)}$$

Testing the hypothesis in this research is done partially by using the t test that can be seen as follows.

➢ Effect of human resource competence (X1) to the accountability of village financial management (Y)

On human resource competence variables obtained probability value of 0.000. Because the probability value is less than 5% (0.000 <0.050), then partial human resource competence (X1) significantly affects the financial management accountability village variable (Y). Based on the value of the coefficient (0.648) is positive. This means that the higher the competence of human resources (X1), the higher the financial management accountability village (Y). Conversely, the lower the competence of human resources (X1) then the lower the village's financial management accountability (Y).

➢ Effect of commitment (X2) to the accountability of the financial management of the village (Y)

Obtained commitments on the variable probability value of 0.032. Because the probability value is less than 5% (0.032 <0.050), then partial commitment (X2) significantly affects the financial management accountability village variable (Y). Based on the value of the coefficient (0.187) is positive. This means that the higher the commitment (X2), the higher the financial management accountability village (Y). Conversely, the lower commitment (X2) will lower the financial management accountability village (Y).

➢ Effect of community participation (X3) on financial management accountability village (Y)

On public participation, variables obtained probability value of 0.000. Because the probability value is less than 5% (0.000 <0.050), then partial participation (X3) significantly affects the financial management accountability village variable (Y). Based on the value of the coefficient (0.374) is positive. Meaning that the higher participation (X3), the higher the financial management accountability village (Y). Conversely, the participation (X3) then the lower the village's financial management accountability (Y).

- *Regression Analysis after Interacting with Variable Moderation*

Results of regression testing after interacting with moderating variables can be divided into two interactions, namely, the interaction between the variables of human resource competencies and culture, as well as interactions between variables commitment and culture. Results of the regression test for the interaction between human resource competence variable (X1) and culture (Z) and the interaction between the variables of commitment (X2) and culture (Z) can be seen in the following table.

Independent variables	Coefficient	Sig.	Information
Constants	51,500		
Competence HR (X1)	1,099	0,015	Significant
Commitments (X2)	1,410	0,001	Significant
Culture (Z)	2,733	0,000	Significant
Interaction (X1.Z)	1,142	0,046	Significant
Interaction (X2.Z)	-0.578	.294	Not significant
α = 5% = 0.05			
R square = 0.577			

Table 5:- Results of Regression Test Interactions between Human Resource Competency (X1) and Culture (X2), as well as the interaction between the commitment (X2) and Culture (Z)
Source: Primary Data Processed (2019)

Coefficient of determination R square on the above test results show the value of 0.577 or 57.7%. These results indicate that the financial management accountability variable village of 57.7% influenced by human resource competence variable (X1) and commitment after interacting with variable culture. Adapaun the remaining 42.3% is influenced by other variables.

Based on the results of the regression test after interacting with moderating variables above, it can be arranged following mathematical equation.

Y = 51,500 + 1,099X1 + 1,410X2 + 2,733X3 + 1,142X1.Z – 0,578X2.Z + e (2)

On the cultural variables in moderating influence human resources competencies to the accountability of village financial management obtained a probability value of 0.046. Because the probability value is less than 5% (0.046 <0.050), then partially cultural variables (Z) can moderate the effects of human resource competence (X1) to the accountability of village financial management (Y). The coefficient on the interaction variable competence of human resources and culture-positive value of 1.142. This means that strengthen cultural variables influence human resource competencies to the accountability of the financial management of the village.

While the culture of the variable in the moderating influence of a commitment to accountability in financial management village obtained a probability value of 0.294. Because the probability value is greater than 5% (0.294 <0.050), then partially cultural variables (Z) can not moderate the effect of commitment (X2) to the accountability of the financial management of the village (Y). The coefficient for the interaction and cultural commitment variable is negative amounting to -0.578. This means that the cultural variables can not moderate the effect of commitment to accountability in the financial management of the village.

V. DISCUSSION

- **H1. Effect of Human Resource Competency (X1) of the Financial Management Accountability Village (Y)**

The regression analysis of the relation between the competence of human resources and financial management accountability village has a probability value of 0.000 (<0.050). This value indicated that the relationship between the competence of human resources and financial management accountability village a significant effect.

Also, the coefficient values for the variables of human resource competence of 0.648 which indicates that the direction of the relationship between human resource competency and accountability of village financial management is positive. Values marked positive coefficient indicates that the relationship is unidirectional. This means that the higher the competence of human resources owned by the village chief will result in higher levels of accountability in the financial management of the village.

Based on the results of this analysis, it can be concluded that the competence of human resources has a positive effect on the financial management accountability village. Thus, the first hypothesis which states that "the competence of human resources has a positive effect on the financial management accountability village" acceptable.

- **H2. Influence of Commitments (X2) of the Financial Management Accountability Village (Y)**

The regression analysis of the relationship between the commitment and accountability of financial management of the village has a probability value of 0.032 (<0.050). This value indicated that the relationship between the commitment and accountability of the financial management of villages has a significant effect.

Also, the coefficient value for the variable commitment of 0.187 which indicates that the direction of the relationship between the commitment and accountability of village financial management is positive. Values marked positive coefficient indicates that the relationship is unidirectional. This means that the higher the commitment which is owned by the village chief will result in higher levels of accountability in the financial management of the village.

Based on the results of this analysis, it can be concluded that the commitments positive effect on the financial management accountability village. Thus, the second hypothesis which states that "commitment to a positive effect on the financial management accountability village" acceptable.

- **H3. Influence of Public Participation (X3) of the Financial Management Accountability Village (Y)**

The regression analysis of the relationship between public participation and accountability in the financial management of the village has a probability value of 0.000 (<0.050). This value indicated that the relationship between public participation and accountability in the management of the village finances a significant effect.

Also, the coefficient value for the variable participation of 0.374 which indicates that the direction of the relationship between community participation and accountability of village financial management is positive. Values marked positive coefficient indicates that the relationship is unidirectional. This means that the higher the participation will result in higher levels of accountability in the financial management of the village.

Based on the results of this analysis, it can be concluded that community participation has a positive influence on the financial management accountability village. Thus, the third hypothesis states that "public participation has a positive influence on the financial management accountability village" acceptable.

- **H4. Effect of Interactions between Human Resource Competency (X1) and Culture (Z) of the Financial Management Accountability Village (Y)**

The regression analysis for the interaction between the competence of human resources has a probability value of 0.046 (<0.05). This value indicates that the culture may moderate the influence of human resources competencies on the accountability of the financial management of the village.

The coefficient for the interaction of variable competence of human resources and culture-positive value of 1.142, which means that strengthen cultural variables influence human resource competencies to the accountability of the financial management of the village. With a sense that, after the cultural variables interact with the human resource competence variable, then the effect on the village's financial management accountability stronger than before these variables interact.

Based on the results of this analysis, it can be concluded that the culture may moderate the influence of human resources competencies on the accountability of the financial management of the village. with this, hypothesis 4 which states that "culture may moderate the influence of human resources competencies to the accountability of village financial management" acceptable.

- **H5. Effect of Interaction between commitment (X2) and Culture (Z) of the Financial Management Accountability Village (Y)**

The regression analysis for the interaction between commitment has a probability value of 0.294 (<0.05). This value indicates that the culture can not moderate the effect of commitment to accountability in the financial management of the village.

The coefficient for the interaction and cultural commitment variable is negative amounting to -0.578, which means that the cultural variables weaken the influence of commitment to accountability in the financial management of the village. With a sense that, after the cultural variables interact with the commitment variable, then the effect on the village's financial management accountability weaker than before these variables interact.

Based on the results of this analysis, it can be concluded that the culture can not moderate the effect of commitment to accountability in the financial management of the village. Thus, Hypothesis 5, which states that "culture may moderate the influence of commitment to the accountability of village financial management "was rejected.

VI. CONCLUSIONS

Based on the results of hypothesis testing and a discussion of the influence of human resource competency, commitment and community participation towards accountability in financial management with the cultural village as a moderating variable, it can be concluded as follows.

- Competence positive effect on financial management accountability village. This means increase incompetence will be followed by an increase in accountability in the financial management of the village. These test results confirm the theory of stewardship, which is seen as a good steward entrusted with full responsibility if it is supported by the optimization competency of human resources (financial manager apparatus village).
- Commitment positive effect on the accountability of the financial management of the village. That is an increase in commitments will be followed by an increase in accountability in the financial management of the village. These test results confirm the theory of stewardship, the stewards felt common interests and behave in accordance with the interests of the principal considerations for the steward more rational look at efforts to achieve organizational goals.
- Society participation has a positive influence on the financial management accountability village. This means that increased community participation will be followed by increase accountability in the financial management of the village. These test results confirm the theory of attribution, namely the high level of public participation will lead to steward proper financial management and accountability because their external attributes that influence it, in this case, it is meant external attributes of community participation.
- Culture can moderate the influence of human resources competencies on the accountability of the financial management of the village. That is a good cultural level will optimize human resources competencies to support the implementation of the accountability of the financial management of the village. These test results confirm the theory of attribution, in terms of culture be an attribute internally with a high understanding of the fund manager the village will be the value of honesty, values scholarship, values of decency, the value of constancy business value, and the value of shame/pride will lead to improvements in the implementation of financial accountability village.
- Culture can not moderate the effect of commitment to accountability in the financial management of the village. This means that these findings suggest that significant cultural influence can not strengthen the commitment to the implementation of financial management accountability village in the district of Sinjai. Indeed the financial commitment of government officials meaning villages in this research is the extent to which emotional attachment apparatus with the organization. Commitment significant effect on the financial management accountability village before interacting with cultural variables. However, after interacting with the cultural variables, it showed a negative direction. This means that culture can not moderate the effect of variable commitment to accountability in the financial management of the village.

Based on the conclusions and limitations that have been raised in this study, then a few suggestions that can help further research are as follows.

- Adding other variables used to determine the proper financial management accountability villages that have not been included in this study.
- Apparatus village fund managers need to increase commitment in the village financial management, as well as the results of a descriptive study found that the variable commitments have an average value of the lowest. As for the next researcher to maintain community participation variable because this variable has an average value of the highest of the respondents.
- Researchers can then view the differences in the effect of each variable based on the characteristics of respondents.

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