

Effectiveness of the Supervisory Board, Village Government Competence and Fund Management Accountability: Moderated by Prosocial Behaviour

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Abstract

This study aims to analyze prosocial behavior moderating the effect of the effectiveness of the supervisory board and the competence of the village government on the accountability of village fund management. The number of respondents used is 209 respondents using purposive sampling method. Data is collected using a questionnaire and analyzed by moderated regression analysis (MRA). The results show that the effectiveness of the supervisory board has a positive effect on the accountability of village fund management. Village government competence has a positive effect on the accountability of village fund management. Prosocial behavior strengthens the effect of the effectiveness of the supervisory board and village government competence on the accountability of village fund management. This study advises the improvement of coordination and cooperation between supervisory board and village agencies in supervising the management of village funds. Therefore they can support each other, encourage transparency and accountability in the management of village funds by providing information that is clear and easily accessible to the public.

Keywords: Prosocial Behavior, Effectiveness of The Supervisory Board, Village Government Competence, Fund Management Accountability

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INTRODUCTION

Public accountability is the party that gives the mandate (principal) has the obligation and right to hold the trustee accountable for disclosing, reporting, giving account, and presenting all activities that have become the responsibility of the trustee (steward). The conclusion from the definition of accountability is an activity that must be accounted for and structured regarding presentation, disclosure, and reporting so that the public can find out all the progress and activities that occur (Mardiasmo, 2021).

Accountability is an obligation to be accountable or provide answers and explanations regarding the performance and actions of the leadership of the organizational unit to the party entitled to hold accountable in the form of a report where the principle is, "Every village financial management activity must be accountable to the village community, in accordance with statutory regulations and is important to ensure the values of efficiency, effectiveness and reliability in village financial reporting which contains activities ranging from planning, to realization or implementation (Mutia Basri et al., 2020).

Basically, the purpose of implementing accountability is to find answers to what must be accounted for in an activity in achieving the expected goals. Accountability related to village fund management is the government's responsibility for village funds managed for the benefit of development and empowerment of village communities. The media of accountability is not only limited to accountability reports, but also includes aspects of the ease of obtaining information by the public, so that accountability can prioritize openness as a basis for accountability, one of which is in the process of managing village funds (Utari & Sujana, 2019). In taking responsibility for the performance of the village government, the effectiveness of the supervisory board is very important, because it can keep the village government's operations in accordance with predetermined policies to achieve village government goals. So that the effectiveness of this supervisory board can increase the accountability of village financial management (Nurhayati et al., 2021).

The effectiveness of the Supervisory board in the village is organized by the Village Consultative Board (BPD). According to Permedagri No. 113 of 2014 states that the Village Consultative Board is an institution responsible for carrying out government functions whose members are representatives of the village population based on the representation of democratically determined areas (Munti & Fahlevi, 2017). The effectiveness of the Supervisory Board by the Village Consultative board has the task of assisting in running the village government and has the function of overseeing the performance of the village head in managing village finances (Afifah & Nuswantara, 2021). The existence of a supervisory board in this village government can increase the

accountability of village financial management. If the village supervisory board runs according to its duties or runs effectively, the potential for errors and fraud will also be smaller.

The village government must be accountable for the use of village funds to the community who wants good performance results from the government, in line with this, the supervisory board has a big role in the form of supervision in order to achieve accountability for the management of village funds. Research related to this has been conducted by Umaira & Adnan, (2019) and Sapartiningsih, (2018) which states that supervision has a positive effect on the accountability of village financial management. Meanwhile, research conducted by Putra & Hapsari, (2017) states that supervision of the village carried out by the village consultative board is less effective related to human resources who have different educational backgrounds and the limited time owned by members of the village consultative board in carrying out their duties.

In addition to the effectiveness of the supervisory board, what is important in the implementation of accountability is related to the competence of human resources. This is because quality financial reporting cannot be achieved without the involvement of Human Resources (Rukmini et al., 2023). Human resources are the human capital that exists in the organization. Human capital is the knowledge, skills, and abilities that can be used to produce professional services. Human resources are a source of innovation and ideas. Individuals who have high human capital are more likely to provide consistent and high-quality services.

Village government competence is the ability of human resources to carry out the duties and responsibilities assigned to them with adequate education, training and experience, with the competence of human resources will have a good impact on village financial management (Laksmi & Sujana, 2019). Competent human resources will be able to understand accounting logic well (Hendaris & Siraz, 2020). The ability of individuals in an organization can be seen from the achievement of goals and the effectiveness and efficiency of the resulting performance. If the ability or competence of financial management staff is good, the resulting financial statements will be better (Prastiwi & Mimba, 2018). Human resource competence is very important as a village financial manager where competence will affect the accountability of the resulting financial statement information (Pratolo et al., 2020).

Village governments generally come from their own villages. People in various cultures are more likely to help others who belong to their group (in-group) than someone who is not from their group (outgroup) (Brewer & Brown, 1998). The behavioral factor of village governments helping others without expecting rewards plays an important role in the success of village financial management. The formal situation that a person feels in an organization or community affects a person's generosity towards members who are in a group (Baldassarri & Grossman, 2013).

Prosocial behavior is the act of helping others without expecting rewards as a sense of responsibility in socializing with society (Sears et al., 1994). Prosocial behavior is theoretically determined by three factors, namely situations that are considered emergencies, factors of feelings of people who want to provide help which are aspects of personality, skills, mood, empathy, gender differences, and factors of people to be helped which are aspects of similarity, group membership, interest and responsibility in difficulties (Hadori, 2014). High prosocial behavior in the village government will strengthen the effect of village government competence on village fund management accountability (Wirakusuma & Kawisana, 2022). Researchers suspect that the prosocial behavior factor in the form of helping others without expecting rewards can strengthen the relationship between the effectiveness of the supervisory board as a representative of the community and the competence of village officials in realizing good and responsible village fund management.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The effectiveness of the Supervisory Board is the process of observing the implementation of all organizational activities to ensure that all tasks are carried out in accordance with planning. The achievement of the principle of accountability in the management of village funds can be known through the effectiveness of the supervisory board from the planning stage to accountability. So that every process in managing village funds requires supervision so that management is carried out effectively (Umaira & Adnan, 2019).

According to Jensen and Meckling, (1976) Agency theory is the existence of a relationship between agents and principals. The agent is responsible for the trust given by the principal (supervisory board and community) in the management of village funds. The principal-agent relationship framework is a very important approach to analyzing public policy commitments. The making and implementation of public policies are related to contractual problems, namely asymmetric information. Differences in expectations between the community and the village government lead to conflicts of interest in the realization of village funds. The existence of differences in interests between agents and principals is what causes board conflicts.

Based on this conflict, it is deemed necessary to supervise the activities of village fund management. Supervision is carried out to keep village government operations in accordance with established policies to achieve village government goals. The Village Consultative Board plays a role in overseeing the management of village funds. The existence of the Village Consultative Board is expected to play an effective role in managing

village funds. Research on the effect of the effectiveness of the Supervisory Board on the village fund management system has been conducted by Prasetya & Diatmaja (2017), Wahyudi & Hasri, (2021), Afifah & Nuswantara, (2021), Akbar, (2018), Munti & Fahlevi, (2017), Nurhayati et al., (2021) and Umaira & Adnan, (2019) which state that supervision has a positive effect on village fund management. The effectiveness of a good supervisory board will directly affect the accountability of village fund management.

H1: The effectiveness of the supervisory board has a positive effect on the accountability of village fund management.

Competence is the ability to work that exists in everyone which includes aspects of knowledge, skills, and attitudes that are in accordance with predetermined standards. Village government competence is very important as a village financial manager where competence will affect the accountability of the resulting financial statement information (Aziiz, 2019). This is in line with stewardship theory, namely that the village government serves as a servant who has an obligation to serve the community as a form of accountability (Putri & Yadiati, 2020). This theory relies on trust in the village government, where the village government is considered capable of carrying out work with full responsibility if it has good competence so that it can clearly account for village funds (Mariska et al., 2018).

The importance of competence in order to create accountability for village financial management as in research conducted by Aulia, (2018), Budiana et al., (2019), Agustini et al., (2020), Hardiningsih et al., (2020), Wardiyanti & Budiwitjaksono, (2021) and Susetyo et al., (2022) which state that village government competence has a significant positive effect on village fund management accountability. Adequate village government competence in relation to village fund management will increase the accountability of village fund management.

H2: Village Government Competence has a positive effect on the accountability of village fund management.

Effectiveness is a measurement to see the level of success of the village government in managing village funds in accordance with planning, implementation, and supervision (Zaki et al., 2023). The effectiveness of the supervisory board as a representative of the aspirations of the community has the task of overseeing the performance of the village head in running the village government, one of which is in terms of managing village assets so that they can be accounted for (Putra & Hapsari, 2017).

According to Jensen and Meckling, (1976) Agency theory is the existence of a relationship between agents and principals. The agent is responsible for the trust given by the principal (supervisory board and community) in the management of village funds. The Supervisory Board in carrying out its responsibilities towards the community is based on prosocial behavior, namely where the attitude of individuals who play a role to help help others or convey every aspiration of the community (Mahayani, 2017).

The prosocial behavior of the supervisory board by mediating every aspiration of the village community addressed to the village government, illustrates the extent to which the effectiveness of the role of the supervisory board in bridging demands for village government accountability in managing village funds (Akbar, 2018). The effect of the effectiveness of the supervisory board can be strengthened by the prosocial behavior of everyone, this will have a positive impact on the accountability of village fund management.

H3: Prosocial behavior strengthens the effect of the effectiveness of the supervisory board on the accountability of village fund management.

Village government as a human resource is an important factor for increasing productivity or organizational progress. Village government competence is one of the factors that can affect the accountability of village fund management. With adequate village government competence, it is hoped that village fund management can run well and properly and in accordance with organizational goals. These organizational goals can be realized by considering whether or not human resources in a village financial management are competent, because this is very influential and has a positive role in creating accountability (Mahayani, 2017).

In the process of managing village funds, the behavioral factors of the village government play an important role in the success of village financial management. Prosocial behavior is the behavior of helping others without expecting rewards as a sense of responsibility in socializing with the community (Diansari et al., 2022). A person in various cultures prefers to help others who belong to their group (in-group) compared to someone who is not from their group (outgroup) (Brewer & Brown, 1998). Researchers suspect that the behavioral factors of village governments helping others without expecting rewards play an important role in the success of village financial management (Wirakusuma & Kawisana, 2022). The effect of individual village government competence can be strengthened by prosocial behavior owned by each individual village government, which will have a positive impact on the accountability of village fund management.

H4: Prosocial behavior strengthens the effect of village government competence on village fund management accountability.

METHODS

This study was conducted to determine how the Effect of Supervisory Board Effectiveness and Village

Government Competence on Village Fund Management Accountability with Prosocial behavior as a Moderating Variable. This research starts from determining the phenomenon that gives rise to the formulation of the problem, then includes theoretical studies and empirical studies which form the basis of research in explaining the relationship between research variables. This research uses quantitative methods. The data from this study were collected using a survey method by distributing questionnaires. The sampling technique in this study was purposive sampling technique. This research was tested using Moderated Regression Analysis(MRA).

RESULT AND DISCUSSION

Model Feasibility Test Results (F-test)

The model feasibility test (F test) aims to test whether the model used in the study is fit or not. By using a 5% significance level. If the sig F value < a = 0.05 then the effect is significant. The results of the F test can be seen in the table below:

Table 1. F-Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2039,3956	5	407,879	1317,5	0,000
	Residual	62,843617	203	0,30957		
	Total	2102,2392	208			

Primary Data, 2023

Table 1 shows the F value of 1317.5 with a significance value of 0.000 < 0.05. So it can be concluded that the model is considered feasible to test and hypothesis proving can be continued.

Moderated Regression Analysis (MRA)

This analysis is used to calculate the effect of moderating variables on the relationship between the independent variable and the dependent variable.

Table 2. Moderated Regression Analysis (MRA)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-151,930	8,623		-17,620	0,000
	X1	0,953	0,095	1,098	10,033	0,000
	X2	0,669	0,099	0,752	6,765	0,000
	Z	0,961	0,068	1,051	14,157	0,000
	X1Z	21,399	3,739	0,522	5,724	0,000
	X2Z	19,899	3,980	0,469	5,000	0,000

Primary Data, 2023

The Effect of the Effectiveness of the Supervisory Board on the Accountability of Village Fund Management

Based on the results of the research, the effectiveness of the supervisory board variable has a regression coefficient value of 0.953 with a sig value of 0.000 compared to 0.05, so that HO is rejected and H1 is accepted. This means that the effectiveness of the supervisory board has a positive and significant effect on the accountability of village fund management. The results indicate that the higher the effectiveness of the supervisory board, the higher the accountability of village fund management.

The Effect of Village Government Competence on Village Fund Management Accountability

Based on the results of the research, the village government competency variable has a regression coefficient value of 0.669 with a sig value of 0.000 compared to 0.05, so that HO is rejected and H2 is accepted. This means that the competence of the village government has a positive and significant effect on the accountability of village fund management. The results indicate that the higher the competence of the village government, the higher the accountability of village fund management.

The Effect of the Effectiveness of the Supervisory Board on the Accountability of Village Fund Management Moderated by Prosocial Behavior

Based on the research results, the interaction variable of the effectiveness of the supervisory board with prosocial behavior has a regression coefficient value of 21.399 with a sig value of 0.000 compared to 0.05, so HO is rejected and H3 is accepted. This means that prosocial behavior strengthens the effect of the effectiveness of the supervisory board on the accountability of village fund management. Based on the type of moderator variable prosocial behavior, it can be seen after conducting three stages of testing, the first stage of the equation regressing the variable of the effectiveness of the supervisory board on the accountability of village funds is insignificant (sig > 0.05), the second stage of the equation regressing the independent variable of the effectiveness of the supervisory board and the moderating variable prosocial behavior is insignificant (sig > 0.05), while in the third stage regressing the independent variable, moderating variable and interaction variable is known to be significant (sig value < 0.05). According to Sugiyono, (2019) if the results obtained from equations one and two are not different, while the third equation is different, it can be stated that prosocial behavior is a pure moderator.

The Effect of Village Government Competence on Village Fund Management Accountability Moderated by Prosocial Behavior

Based on the research results, the interaction variable of village government competence with prosocial behavior has a regression coefficient value of 19.899 with a sig value of 0.000 compared to 0.05, so HO is rejected and H4 is accepted. This means that prosocial behavior strengthens the effect of village government competence on village fund management accountability. Based on the type of moderator variable prosocial behavior, it can be seen after conducting three stages of testing, the first stage of the equation regressing the village government competency variable on village fund accountability is insignificant (sig>0.05), the second stage of the equation regressing the independent variable of village government competence and the moderating variable of prosocial behavior is insignificant (sig>0.05), while in the third stage regressing the independent variable, moderating variable and interaction variable is known to be significant (sig value <0.05). According to Sugiyono, (2019) if the results obtained from equations one and two are not different, while the third equation is different, it can be stated that prosocial behavior is a pure moderator.

Determination Coefficient

To determine the magnitude of the influence of the variable effectiveness of the supervisory body and the competence of the village government moderated by prosocial behavior, it is known from the coefficient of determination as shown in Table 2 below:

Table 3. Determination Coefficient (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,985	0,970	0,969	0,556

Primary Data, 2023

Table 2 shows the coefficient of determination (Adjusted R square) of 0.969, which means that 96.9 percent of the variable influence of the effectiveness of the supervisory body and the competence of the village government moderated by prosocial behavior on the accountability of village fund management, the remaining 3.1 percent is influenced by other factors not examined in this study.

CONCLUSION

The effectiveness of the supervisory board has a positive and significant effect on the accountability of village fund management in Denpasar City. The results indicate that the higher the effectiveness of the supervisory board, the higher the accountability of village fund management.

Village government competence has a positive and significant effect on the accountability of village fund management in Denpasar City. The results indicate that the higher the competence of the village government, the higher the accountability of village fund management.

Prosocial behavior strengthens the effect of the effectiveness of the supervisory board on the accountability of village fund management in Denpasar City. With strong prosocial behavior among members of the supervisory board, they can strengthen the authority and public trust in the supervisory board. As a result, the accountability of village fund management becomes better because members of the supervisory board work effectively and responsibly in carrying out their duties.

Prosocial behavior strengthens the effect of village government competence on the accountability of village fund management in Denpasar City. With strong prosocial behavior among village governments, village government officials can strengthen their competence in managing village funds. Competencies include knowledge, skills, and capacity in managing public finances, conducting internal audits, reporting accurately, and carrying out supervisory duties properly. As a result, accountability in the management of village funds increases because village governments can carry out their duties competently and responsibly.

Managerial Implication

In the context of agency theory, prosocial behavior acts as a factor that influences individual behavior in managing village funds. With high prosocial behavior, individuals will tend to act responsibly, transparently, and prioritize the interests of the community. This will contribute to improving the accountability of village fund management. In its implementation, it is important for village governments to encourage and facilitate the development of prosocial behavior among Village Government officials and the Supervisory Board. Training, coaching, and recognition of positive prosocial behavior can be effective measures to improve the accountability of village fund management based on agency theory.

In the context of stewardship theory, prosocial behavior plays a role in promoting attitudes and behaviors that are responsible, cooperative, and oriented towards the long-term interests of village communities. With high prosocial behavior among the Supervisory Board and the village government, an environment will be created that supports the improvement of accountability for village fund management through the maintenance of trust, collaboration, responsibility, and a focus on sustainability.

In practice, the results of this study can be used as a reference for the preparation of education and training programs for village governments and supervisory bodies, as well as for formulating policies in terms of transparent and accountable management of village funds. Effective policy implementation and better supervision will help increase community participation and strengthen good governance at the village level.

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