

p-ISSN: 2528-364

THE EFFECT OF COMPETENCY AND TRAINING ON PERFORMANCE THROUGH ORGANIZATIONAL COMMITMENTS TO VILLAGE APPARATUS

Anik Rahma Maharotul Faiqoh¹, Falih Suaedi², Erna Setijaningrum³

¹Master Study Program of Human Resource Development, Postgraduate School Universitas Airlangga, Surabaya, Indonesia, e-mail: <u>anik.rahma.maharotul-2016@pasca.unair.ac.id</u>
²Faculty of Social Science and Political Science, Universitas Airlangga, Surabaya, Indonesia, email: ²<u>falih.suaedi@fisip.unair.ac.id</u>

³Faculty of Social Science and Political Science, Universitas Airlangga, Surabaya, Indonesia, email : ³erna.setijaningrum@fisip.unair.ac.id

ABSTRACT

Village funds were a form of state recognition of villages. However, the authority received by the village government in village funds from the central government had not been matched by adequate human resources. It was one of the fundamentals behind the basic policies of the Indonesian Government as Village Government Administrators. Tuban Regency was one of the districts that received and distributed village funds where the Tuban Regency Government also did not escape the problems in distributing village funds, one of which was in Palang District, which could provide village fund distribution. This study aimed to analyzing and testing the effect of competency and training on the performance through organizational commitment of village apparatus in the village fund budget. This research used a quantitative approach with explanatory methods. This study concluded that: 1.) Competency has a significant positive effect on organizational commitment of village apparatus; 2.) Training has a positive effect but not significant on organizational commitment of village apparatus; 3.) Competency has a significant positive effect on the performance of the village apparatus; 4.) Training has a significant positive effect on the performance of the village apparatus; 5.) Organizational commitment has a significant positive effect on the performance of village apparatus; 6.) Organizational commitment to mediate the effect of competency on the performance of village apparatus positively but insignificantly; 7.) Organizational commitment to mediate the effect of training on the performance of village apparatus positively but insignificantly.

Keywords: Competency, Training, Performance, Organizational Commitment, Village Apparatus

INTRODUCTION

Village Government is an extension of the central government that has a strategic role in regulating village communities and the success of national development because of its large role, so it is necessary to have laws and regulations relating to regulating village government optimally. The Village Government consists of the Village Head and the Village Apparatus, which consists of the Village Secretary, the Head of Affairs, and other Village Apparatus. Based on Law Number 6 of 2014 concerning Villages, it states that Village Government financial administration is separate from district government finances. The regional authority according to Law Number 32 of 2004 Chapter III article 10 paragraph 2 which states that in carrying out government affairs which become the regional authority exercise the widest possible autonomy to regulate and manage government affairs on its own based on the principles of autonomy and assistance tasks. Then this became one of the causes for the emergence of Government Regulation no. 72 of 2005 concerning the Village.

The emergence of this law strengthens the village autonomy that was previously owned by the village. Village autonomy also means the legal power of a village to be able to carry out several legal actions by the applicable law. Village funds are funds sourced from the State Revenue and Expenditure Budget allocated to villages transferred through the Regency / City Regional Income and Expenditure Budget which are used to finance government administration, development implementation, community development, and community empowerment (Budiana, Said & Nursini. 2019). An increase in the village fund budget, both village funds, and village fund allocations are mandatory given the growth and needs of villages that continue to increase every year. Village funds are a form of state recognition of villages. However, the authority received by the Village Government in managing village funds from the central government has not been matched by adequate human resources. This is one of the reasons for the emergence of a new budget policy from the Government of Indonesia. Implementation of Government affairs organized by the Village Government.

Tuban Regency is one of the districts that receives and distributes village funds where the Tuban Regency Government also does not escape problems in the distribution of village funds, one of which is in Palang District, namely the delay in distributing village funds. Various efforts have been made to overcome this problem, namely village assistance by the sub-district and the agency in charge, procurement of village assistants, and training for Village Government officials. The implementation of training for Village Government officials will of course take a large number of funds and require a significant allocation of time. Therefore it is important to know the impact and effectiveness of the efforts made by the Tuban district government on the distribution of village funds. The following is a table of the realization of village funds in Palang District of Tuban Regency:

No.	Name of Village	2017		2018		2019	
190.		Budget	Realization	Budget	Realization	Budget	Realization
1.	Tasikmadu	813.977.000	574.941.700	769.325.000	743.645.000	915.061.000	784.328.750

Table 1. Realization of Village Fund Budget for All Villages in the Palang District of TubanRegency

NT	Name of	2017		2018		2019	
No.	Village	Budget	Realization	Budget	Realization	Budget	Realization
2.	Tegalbang	804.781.000	792.210.500	924.650.000	883.145.271	935.510.269	922.588.128
3.	Sumurgung	779.770.000	778.232.000	733.673.488	686.331.000	868.570.488	754.862.100
4.	Kradenan	773.054.000	663.141.300	693.843.990	612.883.423	851.750.567	839.177.466
5.	Dawung	784.974.000	736.199.000	689.824.000	665.158.865	804.534.135	758.625.475
6.	Cendoro	806.356.000	800.226.000	690.928.000	677.847.000	784.359.000	757.798.700
7.	Ngimbang	928.682.000	832.406.000	878.212.000	827.178.900	1.100.300.109	1.067.270.300
8.	Pucangan	794.193.000	794.193.000	704.209.000	644.739.000	855.799.047	784.549.747
9.	Gesikharjo	788.712.000	787.734.600	673.028.500	626.048.796	792.372.704	755.635.128
10.	Palang	786.075.000	773.229.050	693.355.478	529.780.722	859.801.278	839.829.800
11.	Glodog	799.691.000	661.266.550	752.119.753	736.063.403	886.032.350	866.768.631
12.	Leran Kulon	843.101.000	807.577.700	737.783.000	731.783.000	849.286.000	839.125.389
13.	Leran Wetan	829.896.000	759.749.000	702.105.429	599.129.042	879.209.387	827.394.320
14.	Wangun	804.478.000	738.741.450	767.087.550	653.688.750	950.292.800	814.723.500
15.	Karangagung	871.377.000	871.377.000	775.853.000	775.853.000	905.514.000	893.292.600
16.	Pliwetan	764.397.000	700.820.900	674.842.000	580.642.750	843.928.850	799.107.600
17.	Cepokrejo	795.223.000	773.034.200	816.688.110	632.423.900	920.001.110	918.325.570
18.	Ketambul	785.773.000	785.758.800	723.400.000	682.077.000	868.622.000	812.830.900

(Sumber: Pemerintah Kecamatan Palang, 2019)

The implementation of village funds, which is expected to make the community prosperous to the village, certainly requires the support of various parties, from the ministry in charge of the leading sector, local government, and the Village Government as the direct executor. Implementing village funds, of course, requires qualified competency to be able to carry out activities in the village based on regulations related to village funds, both those made by the central government and local governments (Samekto, 2018). Some of the other problems that often occur include: delay in submitting reports, not meeting the accountability reports made, the use of village funds beyond the December 31 cut-off limit of the relevant fiscal year, unorganized financial administration, increasing village findings, delays in budget preparation, and not optimal performance. absorption of the budget.

Thus the researchers suspect that the problems in the performance of village fund management in Palang District, Tuban Regency are caused by several factors, including the inadequate competency of the Village Apparatus managing village funds, training that has not been fully successful, the weak commitment of the Village Apparatus organization in implementing fund allocation. villages as planned in the Village Government Work Program. This study aims to analyze and test the effect of competency and training on performance through an organizational commitment to the Village Apparatus in managing the village fund budget in the Palang District of Tuban Regency.

LITERATURES Competency According to Anton & Amir (2017), the competency of Village Apparatus employees is a basic characteristic of a person that allows Village Apparatus employees to issue superior performance in their work. Atmadja, Saputra & Koswara (2018) defined that competency is a characteristic that underlies a person about the effectiveness of individual performance in their work. Competency is also said to be a basic characteristic of individuals who have a causal relationship or as a cause-and-effect with criteria that are used as a reference, are effective or have excellent or superior performance at work or in certain situations (Atmadja & Adi, 2017; Wana, 2018).

Training

The training and socialization are expected to increase budget absorption and activity output and minimize procedural errors carried out by the Village Government (Budiana, Said & Nursini, 2019). Training is a short-term educational process using systematic and organized procedures, so that employees operationally learn workmanship technical knowledge and skills for specific purposes (Kuhuparuw & Ferdinandus, 2014). According to Muda, *et. al.* (2017), training is a process where people gain capabilities to help achieve organizational goals. Training can also be defined as a means used to provide or improve the skills needed to carry out their current work (Handayati & Palil, 2020).

Performance

Bustaman, Amalia & Jalaludin (2018) stated that employee performance is influenced by employee intrinsic and extrinsic factors. According to Lotunani, *et. al.* (2014), intrinsic factors that affect employee performance consist of education, experience, motivation, health, age, skills, emotional and spiritual, while extrinsic factors that affect employee performance consist of physical and non-physical environment, leadership, vertical communication and horizontal, compensation, control in the form of supervision, facilities, training, workload, work procedures, punishment system and so on. Wibowo (2014) said that performance is the quality of task-oriented behavior and work. This means that employee performance in an organization is determined by the attitude and behavior of employees towards their work and employee orientation in carrying out their work. According to Renyut, *et. al.* (2017), performance is about doing work and the results achieved from that work.

Organizational Commitment

According to Murgianto, Sulasmi & Suhermin (2016) that organizational commitment is a reflection where an employee recognizes the organization and is bound to its goals. This is an important work attitude because committed people are expected to show their availability to work harder to achieve organizational goals and have a greater desire to continue working in an organization (Park & Rainey, 2012). Renyut, *et. al.* (2017) stated that organizational commitment is an important dimension of behavior that can be used to assess employee tendencies, identify and involve someone who is relatively strong in the organization, and to know the desire of organizational members to maintain membership in the organization and be willing to strive for the achievement of organizational goals and be able accept existing norms.

METHOD Research Design

This research uses a quantitative approach with explanatory methods. Quantitative research is methods for testing certain theories by examining the relationship between measurable variables so that data consisting of numbers can be analyzed based on statistical procedures combined with explanative methods so that the significance of group differences or the significance of the relationship between them will be obtained. variables (O'Dwyer & Bernauer, 2014). Explanative research is a type of research that aims to find an explanation of why an event or symptom occurs (Creswell, 2014). The final result of this study is a description of the causal relationship which aims to explain, test the hypothesis of the research variables shown.

Setting

The population in this study was the Village Apparatus in Palang District, Tuban Regency. This study uses a non-probability sampling technique, namely the convenience sampling method, which is a sampling technique using certain considerations to detect 128 respondents. The instrument in this study used a questionnaire. The questionnaire instrument used in this study was intended to produce accurate data using a Likert scale. Validity testing is done by using the Pearson correlation product-moment, namely by calculating the correlation between the score of each statement item and the total score. Reliability testing using Cronbach Alpha must show the level of correlation and relationship between questionnaire items that are usually acceptable is above 0.60.

Collecting Data and Analysis Technique

The research procedure in this study refers to the stages proposed by Noor (2017), including the following: 1.) Making the research design; 2.) Observations, interviews, and questionnaires; 3.) Preparation of Research Reports. The data analysis used in this research is classical assumption test, hypothesis testing on determinant coefficient, multiple linear regression analysis, and path analysis model.

RESULT AND DISCUSSION

Normality Test

The normality test aims to test whether the regression model, confounding variables, or residuals have a normal distribution. The normality test results from the structural equation model-1 and model-2 can be seen in the following figures and tables:

One-Sample Kolmogorov-Smirnov Test						
		Unstandardiz ed Predicted Value				
Ν		128				
Normal Parameters ^{a,b}	Mean	50,1875000				
	Std. Deviation	1,21806845				
Most Extreme Differences	Absolute	,106				
	Positive	,071				
	Negative	-,106				
Kolmogorov-Smirnov Z		1,197				
Asymp. Sig. (2-tailed)		,114				

Table 2. Normality Test of Equation Model-1

One Comple Kel

a. Test distribution is Normal.

b. Calculated from data.

one-sample nonnogoroa-sinimoa rest						
		Unstandardiz ed Predicted Value				
Ν		128				
Normal Parameters ^{a,b}	Mean	65,2890625				
	Std. Deviation	4,55015290				
Most Extreme Differences	Absolute	,100				
	Positive	,060				
	Negative	-,100				
Kolmogorov-Smirnov Z		1,136				
Asymp. Sig. (2-tailed)		,151				
a Test distribution is No	rmal					

Table 3. Normality Test of Equation Model-2 One-Sample Kolmogorov-Smirnov Test

a. Test distribution is Normal.

b. Calculated from data.

(Source: Primary Data, 2020)

Based on the normality test of equations one and two above, it can be seen that the Kolmogorov-Smirnov values are 1,136 and 1,197, the significance values are 0,114 and 0,151. This shows that the residual results are normally distributed because the significance value is greater than 0,05 (5%) and the data distribution does not show any deviation from the normality curve. So it can be concluded that the residual results from the regression equation in this study have met the normality assumption.

Multicollinearity Test

A multicollinearity test is used to determine whether there is a correlation between variables by observing the Tolerance and Variance Inflation Factor (VIF) values. If the Tolerance value <0,1 or the Variance Inflation Factor (VIF) value > 10, multicollinearity occurs. If the Tolerance value is > 0,1 and the Variance Inflation Factor (VIF) value is < 10, multicollinearity does not occur.

]	Model	Unstandardize	d Coefficients	Standardized Coefficients	t	Sig.	Collinearity	Statistics
		В	Std. Error	Beta			Tolerance	VIF
	(Constant)	15,597	1,261		12,368	,000		
	1 TotalR	,088	,038	,249	2,346	,024	,997	1,003
	TotalD	,401	,060	,712	6,697	,000	,997	1,003

Table 4. Multicolinearity Test Results of Equation Model-1

(Source: Primary Data, 2020)

Table 5. Multicolinearity Test Results of Equation Model-2

]	Model		Unstandardized	d Coefficients	Standardized Coefficients	t	Sig.	Collinearity	Statistics
			В	Std. Error	Beta			Tolerance	VIF
		(Constant)	4,386	1,940		2,261	,029		
	2	TotalR	,068	,028	,212	2,434	,020	,877	1,141
	2	TotalD	,166	,061	,323	2,720	,010	,470	2,127
		TotalM	,553	,111	,605	4,991	,000	,450	2,221

(Source: Primary Data, 2020)

Based on table 4 and table 5, it can be seen that the tolerance value for all variables is more than 0,1 and the Variance Inflation Factor (VIF) value is less than 10. Thus it can be said that there is no multicollinearity between variables, both the model-1 and structural equation model-2 so that the independent variables of each structural equation are free from the assumption of multicollinearity.

Heteroscedasticity Test

The heteroscedasticity problem in this study was detected using a scatterplot, namely by plotting standardized predictors with a standardized residual model. If there is no clear pattern, and the dots spread above and below the number 0 on the Y axis, heteroscedasticity will not occur. Following are the scatterplot results of the model-1 structural equation in Figure 1 and the model-2 structure in Figure 2:



Figure 1. Heteroscedasticity Test of Equation Model-1 (Source: Primary Data, 2020)



Figure 2. Heteroscedasticity Test of Equation Model-2 (Source: Primary Data, 2020)

The results of the heteroscedasticity test in Figure 1 and Figure 2 show that the scatterplot does not form a certain pattern and the point spreads above and below the number 0 on the Y axis. heteroscedasticity does not occur.

Hypothesis Test through t-test, Determination Coefficient Tests, and Path Analysis

Path analysis is an expansion analysis method of multiple linear regression analysis which is used to test the effect of intervening variables. By using path analysis, the effect of the independent variable directly or indirectly (through intervening variables) on the dependent variable will be known where the results of the path analysis are as follows:

Table 0. Results Analysis of Regression Equation Model-1								
Variable	Beta	t _{count}	t _{table}	Sig.				
Competency	0,159	2,566	1,657	0,011				
Training	0,197	1,898	1,657	0,060				
The coefficient of determination								
R = 0,326								

Table 6. Results Analysis of Regression Equation Model-1

(Source: Primary Data, 2020)

Based on the results of the regression equation analysis above, it shows that:

a.) t-test (partial test)

In testing the t-test aims to determine the effect of the independent variable on the dependent variable proposed in this study, in this case, the competency, and training on organizational commitment of village apparatus. Based on the statistical calculations through SPSS above, it is known that the t_{count} indicates that the competency variable has a t_{count} of 2,566 > t_{table} of 1,657 with a significance level of 0,011 < 0,05. To find out the acquisition of t_{table} value, namely by using the formula df = n - k.

Where n is the number of observations (respondents) used in this study, and k is the number of variables both dependent and independent, with hypothesis testing using a significance level (α) of 0,05 (5%). Thus for model-1, it is known that df = 128 - 3 = 125, so that in the t_{table} structure because in this study using $\alpha = 0,05$ (5%), it is known that the number of t_{tables} is 1,657.

These results prove that competency has a positive and significant effect on the organizational commitment of the village apparatus. In other results, it was also found that training also had a positive but insignificant effect on organizational commitment of the village apparatus, where this was evidenced by the t_{count} of 1.898 > t_{table} of 1.657 with a significance level of 0,060 > 0,05.

b.) The coefficient of determination

Based on the table above, the regression calculation result is R = 0,326 (32,6%), meaning that competency and training can influence organizational commitment by 32,6%. While the remaining 56,4 %% is influenced by other variables outside the variables not examined in this study. Meanwhile, the value of e1 can be found with the formula $e1 = \sqrt{(1-0,326)} = 0,674$. Thus the acquisition for the value of e1 is 0,674. Next are the results of the second stage path analysis, these results can be seen in the table below:

Beta	t _{count}	t _{table}	Sig.					
0, 577	6,307	1,657	0,000					
0, 535	3,531	1,657	0,001					
0, 322	2,495	1,657	0,014					
The coefficient of determination								
R = 0,668								
	0, 577 0, 535 0, 322	0, 577 6,307 0, 535 3,531 0, 322 2,495	0, 577 6,307 1, 657 0, 535 3,531 1, 657 0, 322 2,495 1, 657					

Table 7. Results Analysis of Regression Equation Model-2

(Source: Primary Data, 2020)

Based on the test results from path analysis, it shows that:

a.) t-test

The t-test was used to determine the direct effect of competency, training and organizational commitment on the performance of the village apparatus. The competency variable in the results of statistical processing obtained t_{count} of 6,307 > t_{table} of 1,657 with a significance of 0,000 < 0,05. To find out the acquisition of t_{table} value, namely by using the formula df = n - k. Where n is the number of observations (respondents) used in this study, and k is the number of variables both dependent and independent, with hypothesis testing using a significance level (α) of 0,05 (5%).

Thus for model 2 it is known that df = 128 - 3 = 125, so that in the t_{table} structure because in this study using $\alpha = 0.05$, it can be seen that the number of t_{tables} is 1,657. These results prove that competency has a positive and significant effect on the performance of the village apparatus. The path coefficient is positive of 0,577, this indicates that the higher the competency given to the village apparatus results in higher performance. It can be concluded that competency has a positive and significant effect on the performance of the village apparatus.

Other results also show that the training variable has a positive and significant direct effect on performance. This is shown in the results of hypothesis testing obtained, namely t_{count} of $3,531 > t_{table}$ of 1,657 with a significance of 0,001 < 0,05. The positive direction is shown through the path coefficient with a positive notification of 0,535, this means that the higher the training of village apparatus can increase the level of performance so that in this study it has a positive and significant effect.

Besides, the same results are also shown on the influence of the organizational commitment variable on the performance of the village apparatus. In this study, it was found that this organizational commitment had a positive and significant effect on employee performance. This is shown by the acquisition of t_{count} of 2,495 > t_{table} of 1,657 with a significance of 0,014 < 0,05. The positive direction is shown based on the path coefficient value which gets a positive value of 0,322, which means that the higher the organizational commitment of the village apparatus could make the higher the performance.

b.) The coefficient of Determination

Based on the table above, which is obtained from the results of the regression calculation R = 0,668 (66,8%), it means that the variable competency (X₁), training (X₂), and organizational commitment (Z) have a major influence on the performance (Y) of village apparatus by 66,8%, and the remaining 35,2% is influenced by other variables not examined in this study. Meanwhile, the value of e2 can be found with the formula e2 = $\sqrt{(1 - 0,668)} = 0,332$. Thus the acquisition for the value of e2 is 0,332.

The Testing of Intervening Regression

Mediation analysis is carried out by regressing the structural equation model-1 and model-2 on each of the test results, as shown in Tables 6 and Table 7 above. The structural regression equation model-1 and model-2 in this path analysis are as follows:

Structural model-1 Z = P1 (0.159) + P2 (0.197) + e1 (0.674) P1 = Beta Coefficient X1Z P2 = Beta Coefficient X2ZE1 = error rate

Structural model-2 Y = P3 (0.577) + P4 (0.535) + P5 (0.322) + e2 (0.332) P3 = Beta Coefficient X1Y P4 = Beta Coefficient X2Y P5 = ZY Beta CoefficientE2 = error rate

Based on testing the two regression models above, the results of the path analysis in this study can be presented by entering these numbers in Figure 3 below:



Figure 3. The Result of Path Analysis

(Source: Primary Data, 2020)

Based on Figure 3, it can be explained that the direct influence between the independent construct and the dependent construct is contained in the structural equation model-1 and structural equation model-2. While the indirect effect between the independent construct on the dependent through intervening can be seen by formulating the standardized beta coefficient pathway as follows:

1.) Indirect effects related to competency (X_1) on employee performance through organizational commitment can be seen through the following formulations:

P1 (0,159) x P5 (0,322) = 0,0512 (indirect effect)

From the path coefficient formulation above, it is known that competency (X_1) has an indirect effect on performance through the organizational commitment of 0,0512. Significant or not, the indirect effect will be followed by sobel test.

2.) Indirect effects related to training (X_2) on performance (Y) through organizational commitment can be seen through the following formulations:

P2 (0.197) x P5 (0.322) = 0.0594 (indirect effect)

From the coefficient path formulation above, it is known that training (X_2) has an indirect effect on performance through the organizational commitment of 0,0594. Significant or not, the indirect effect will be followed by sobel test.

Sobel Test

The Sobel test is used to determine the strength of the indirect effect by calculating the coefficient obtained from the unstandardized coefficient (β) to make it easier to see the coefficient (β) value, so it can be seen in the Figure above on the path diagram that has been provided. In this figure, it is known that there is a direct influence between the independent constructs on the dependent. There are two test models with the single test, the first is to determine whether there is the effect of competency (X₁) on performance (Y) through the mediation of organizational commitment (Z) and the second test is used to determine whether there is the effect of training (X₂) on (Y) through mediating of organizational commitment (Z).

The strength of the indirect effect can be determined by entering the value of the regression coefficient of competency on organizational commitment, namely 0,159 in column A, the value of the regression coefficient for the organizational commitment on performance is 0,322 in column B. The standard error value of the effect of competency on organizational commitment in column SEA = 0,062 and the standard error value of the effect of organizational commitment on performance in column SEB = 0,129. As shown in Figure 4 below:



Figure 4. The Results of First Mediation Value from the Sobel Test Online Calculator (Source: Primary Data, 2020)

From the results of the calculation of the Sobel test above, the first mediation value is 1,788, this value is smaller than 1.96 with a significance level of 5%, thus it is evident that organizational commitment is not able to mediate the effect of competence on the performance of the village apparatus. The strength of the indirect effect in the next test can be determined by entering the training regression coefficient value on organizational commitment, namely 0,197 in column A, the regression coefficient value for the organizational commitment on employee performance is 0,322 in column B. The standard error value of the effect of training on organizational commitment in column SEA = 0,104 and the standard error value for the effect of below:



Figure 5. The Results of Second Mediation Value from the Sobel Test Online Calculator (Source: Primary Data, 2020)

From the results of the Sobel test calculation above, the second mediation value is 1.509, this value is smaller than 1.96 with a significance level of 5%, thus it can be concluded that organizational commitment is not able to mediate the relationship between training and the performance of the village apparatus. Based on the results of the Sobel test analysis above, the results of this study related to the indirect effect between competency and training variables on the performance of village apparatus can be summarized in detail below:

- 1.) Organizational commitment (Z) mediates the effect of competence (X₁) on performance (Y) insignificantly.
- 2.) Organizational commitment (Z) mediates the effect of training (X₂) on performance (Y) insignificantly.

CONCLUSION

Based on the results of the above analysis, the results of this study regarding the influence between variables can be concluded in detail as follows: 1.) Competency has a significant positive effect on organizational commitment of village apparatus; 2.) Training has a positive effect but not significant on organizational commitment of village apparatus; 3.) Competency has a significant positive effect on the performance of the village apparatus; 4.) Training has a significant positive effect on the performance of the village apparatus; 5.) Organizational commitment has a significant positive effect on the performance of village apparatus; 6.) Organizational commitment to mediate the effect of competency on the performance of village apparatus positively but insignificantly; 7.) Organizational commitment to mediate the effect of training on the performance of village apparatus positively but insignificantly.

ACKNOWLEDGEMENT

The researcher thanks to the Tuban Regency Government and the Village Apparatus in Palang District who have become respondents in this research and it is resolved well. Researchers are also grateful to those who support the success of this research optimally.

BIBLIOGRAPHY

- Anton, R. P. & Amir, M. (2017). Competence of Village Apparatus In Management of Village Funds in North Konawe Regency- Indonesia. *Journal of Business and Management*, 19(2), 66-71. DOI: <u>http://dx.doi.org/10.9790/487X-1911076671</u>
- Atmadja, A. T. & Adi, K. S. (2017). Increased Apparatus Competency and Optimization of Internal Control Systems as Fraud Prevention Efforts in Village Financial Management Moderated by Morality. *Jurnal Ilmiah Akuntansi dan Bisnis, 12*(1), 7-16.
- Atmadja, A. T., Saputra, K. A. K. & Koswara. (2018). The Influence of Village Conflict, Village Apparatus Ability, Village Facilitator Competency and Commitment of Local Government on The Success of Budget Management. *Academy of Accounting and Financial Studies Journal*, 22(1), 1-11.
- Budiana, D. A., Said, D. & Nursini. (2019). The Effect of Village Device Competencies and Internal Control System on Accountability of Village Management. *Scientific Research Journal*, 7(1), 10-20. DOI: <u>http://dx.doi.org/10.31364/SCIRJ/v7.i1.2019.P0119599</u>

- Bustaman., Amalia, E. & Jalaluddin. (2018). A Performance Analysis of Village Fund Management: A Case Study in Lut Tawar District – Indonesia. *Journal of Accounting Research, Organization and Economics, 1*(2), 112–21. DOI: <u>https://dx.doi.org/10.24815/jaroe.v1</u>
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches.* USA: SAGE Publication, Inc.
- Handayati, P. & Palil, M. R. (2020). The Village Financial Management System: A Policy Towards Independent Villages. *Jurnal Ekonomi dan Studi Pembangunan*, *12*(1), 1-9. DOI: <u>http://dx.doi.org/10.17977/um002v12i12020p001</u>
- Kuhuparuw, V. J. & Ferdinandus, S. (2014). The Effect of Training and Competency on Employees' Organizational Commitment at PT. Bank Danamon in Ambon City. *Journal of Economics, Business, and Accountancy*, *17*(1), 55-68.
- Lotunani, A., Idrus, M. S., Afnan, E. & Setiawan, M. (2014). The Effect of Competence on Commitment, Performance and Satisfaction with Reward as a Moderating Variable: A Study on Designing Work plans in Kendari City Government, Southeast Sulawesi. *International Journal of Business and Management Invention*, 3(2), 9-16.
- Muda, I., Wardani, D. Y., Erlina., Maksum, A., Lubis, A. F., Bukti, R. & Abubakar, E. (2017). The Influence of Human Resources Competency and The Use of Information Technology on The Quality of Local Government Financial Report with Regional Accounting System As an Intervening. *Journal of Theoretical and Applied Information Technology*, 95(20), 5552-5561.
- Murgianto., Sulasmi, S. & Suhermin. (2016). The Effects of Commitment, Competence, Work Satisfaction on Motivation, and Performance of Employees at Integrated Service Office of East Java. *International Journal of Advanced Research*, 3(1), 378-396.
- Mustafa, M. Z. (2014). Analysis of Motivation, Discipline, Competence and Commitmen Toward Performance through Satisfaction by Worker Training Council in Abu Dhabi. *International Review of Management and HRM*, 4(2), 121-134.
- O'Dwyer, L. M. & Bernauer, J. A. (2014). *Quantitative Research for the Qualitative Researcher*. USA: SAGE Publication, Inc. DOI: https://dx.doi.org/10.4135/9781506335674
- Park, S. M. & Rainey, H. G. (2012). Antecedents, Mediators, and Consequences of Affective, Normative, and Continuance Commitment: Empirical Tests. of Commitment Effects in Federal Agencies. *Review of Public Personnel Administration*, 27(3), 197-226.
- Renyut, B. C., Modding, H. B., Bima, J. & Sukmawati, S. (2017). The Effect of Organizational Commitment, Competence on Job Satisfaction and Employees Performance in Maluku Governor's Office. *IOSR: Journal of Business and Management*, 19(11), 18-29.
- Samekto, A. (2018). Dimensions of Culture, Spiritual and Competence of Village Apparatus in Village Financial Management Implementation. *International Journal of Research Science & Management*, 5(9), 65-73. DOI: <u>http://dx.doi.org/10.5281/zenodo.1435598</u>

- Wana, M. (2018). The Effect of Competence, Commitment, and Regulation on the Accountability of Village Financial Management With Moderated Spirituality. *International Journal of Advanced Research*, 6(8), 455-62. DOI: https://dx.doi.org/10.21474/ijar01/7542
- Wibowo, D. M. (2014). Effect of Competence, Motivation, Organizational Commitment to Employee Performance and Job Satisfaction of Education. *International Journal of Business and Management*, 5(6), 42-54.