The Influence of Competence and Accountability on The Performance of Village Employees Is Mediated By Organizational Commitment in Serang Baru District, Bekasi Regency

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Abstract: Village community empowerment aims to enable villages to carry out joint actions as a unit of village governance. The unity of governance of village community institutions and customary institutions, as well as the unity of economic and environmental governance. This breakthrough makes the village the spearhead of development that has autonomy to prosper its people with the enactment of village autonomy. Villages can organize government independently based on, by and for the people. The purpose of this study is to determine the influence of competence, performance and community participation on the performance of village apparatus and whether organizational commitment can mediate competence and accountability to performance in Serang Baru District, Bekasi Regency. This research method is quantitative by distributing questionnaires and the results are processed using SmartPLS 3.0. The results of the study are that competence and accountability respectively have a significant effect on performance. Organizational commitment is able to mediate between the influence of competence on performance and accountability on performance.
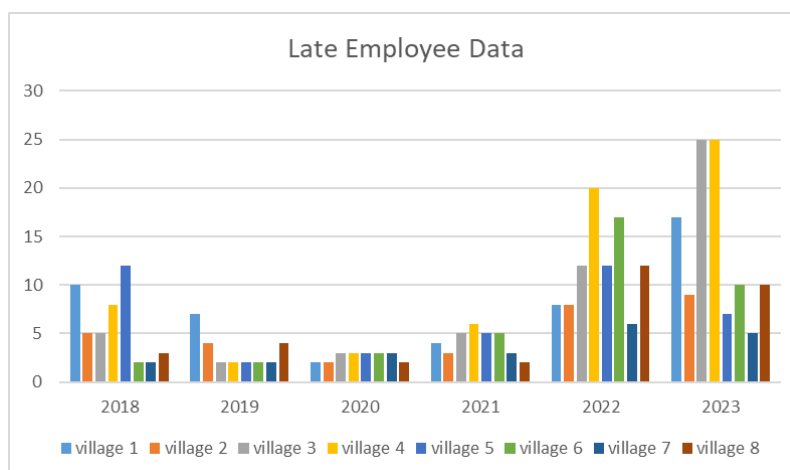
Keyword: Competence, Accountability, Organizational Commitment and Performance

INTRODUCTION

The Indonesian government began to privilege villages as the gateway to national development by issuing Law No. 6 of 2014. A village is a customary village or what is called another name, is a unit of rules that has an authorized territorial boundary to regulate and manage government affairs, the interests of the local community based on community initiatives, rights of origin, and/or traditional rights that are patent rights in the government system of the Unitary State of the Republic of Indonesia (*Undang-Undang Republik Indonesia*, 2023). It is stated that village community empowerment aims to enable villages to carry out joint actions as a unit of village governance (Nardin, 2019), the unity of governance of village community institutions and customary institutions, as well as the unity of economic

and environmental governance. This breakthrough makes the village the spearhead of development that has autonomy to prosper its people with the enactment of village autonomy.

Village employees have a very vital role in carrying out government functions and services to the community. A common phenomenon that often occurs is that the quality of village apparatus performance has a significant impact on the development and welfare of people in rural areas.

Source: Serang Baru District Village Office, 2023
Picture 1. Employee Attendance Data 2018-2023

Based on the above phenomenon, there are still many employees who are late from 2018 to 2023. The performance of village apparatus covers various aspects, ranging from time discipline, the implementation of public services, village resource management, to decision-making that has an impact on village development. Therefore, the competence of village employees is also considered important to improve performance.

Based on a small survey by researchers, the majority of village employees have never participated in training/court/technical guidance to improve basic skills in village regulations. Then those who have participated in training/training/technical guidance to improve the basic ability of village regulations are only 15.4% and as many as 84.6% have never participated. The majority of respondents have stated that village employees have not received socialization issued by the district, provincial and central governments. This means that the existing competencies are still considered lacking so they need to be researched.

Another factor that affects employee performance is competence. Research (Isnayanti *et al*., 2019) states that the lack of competence of village apparatus human resources is one of the obstacles in employee performance. Competence as a basic characteristic of a person who has a causal relationship with the reference to the criteria of effectiveness and excellence in a certain job or situation, winning the competition in the world of work is determined by the competence of the job seeker. Job seeker competencies that need to be improved include skills, self-concept, work experience, and knowledge (Esthi, 2022). In addition to the competency factor, in terms of employee performance, accountability is also a very important key factor. Accountability refers to a person's responsibility and obligation to carry out their duties well, as well as to provide accountability for the results of their work (Prihatin & Mustaqim, 2023). Accountability can play a crucial role in creating an efficient and productive work environment.

The Audit Board (BPK) said that there were problems in managing village funds stemming from the lack of knowledge of village officials in financial governance and reporting, so that there was the potential for misappropriation. This potential shows that there is still a need for guidance and supervision of the village government in managing village

fund finances to become more accountable and transparent (Otheliansyah, 2022). The unclear budget targets will cause the implementation of the budget to be confused, uncalm and dissatisfied in work, thus affecting performance (Fathia et al., 2017). As reported in www.news.detik.com, the head of Karangharja Village, Pebayuran District, Bekasi Regency committed corruption of village funds amounting to Rp. 348,124,720. Corruption began in 2018 which resulted in village development not being carried out where village performance was considered not good. There is an exposure to accountability problems in the management of village funds and the performance of village officials from this phenomenon, the researcher considers it necessary to continue research on other villages in Bekasi district in order to be more clear and further increase their accountability to policymakers in the decision-making that has been produced, and the target of village funds is more towards better development later so that good village apparatus performance is created.

Performance

According to (Suryani et al., 2020) Employee performance is an individual performance of the work results given to the organization where they work so that each employee has different work results from each other in completing their duties and responsibilities. The performance of the employee is defined as the quality and quantity of work achieved by an employee in carrying out tasks in accordance with the responsibilities given to him. According to Afandi (2018) in (Nugroho & Permatasari, 2022) performance is the result of work that can be achieved by a person or group of people in a company in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not violating the law, and not contrary to morals and ethics. According to (Silaen *et al*., 2020) the achievements achieved by a person are called actual performance or job performance which we usually call performance. An employee who carries out his functions in accordance with the responsibilities given and succeeds in quality and quantity is also called performance. A person's work performance based on the quantity and quality that has been agreed upon is the general definition of performance.

Competence

Competence is a factor that distinguishes individuals who are able to show superior performance. According to Wibowo (2009) in (Intan, 2023), competence is the ability to perform a job or task based on knowledge and skills, and supported by the work attitude required by the job. Moeheriono (2009) in (Basori *et al*., 2019) explained that competence reflects a person's basic characteristics that include ways of thinking, behaving, and acting, as well as the ability to make and maintain conclusions within a certain period of time. Competence describes the skills or knowledge shown by professionalism in a certain field as very important, so that it becomes an advantage in that field. In research (Basori *et al*., 2019) according to Boyatzis in Suparyadi (2015), competence is the capacity possessed by individuals to meet job requirements in an organization, so that the organization can achieve the expected results. So it can be concluded that competence is something that can be measured, observed, predicted, and evaluated, reflected in a person's work behavior that involves a combination of knowledge, skills, and attitudes.

Accountability

Efficient governance is one of the imperatives that must be fulfilled by the community. One of the important aspects of this governance is accountability. Sujarweni (2015, 28) in (Ubaidillah, 2019) describes accountability or responsibility as the obligation of a person, such as a leader, official, or executor, to ensure that they have carried out their duties and obligations in accordance with applicable regulations. Sedarmayanti (2003) in (Kalangi &

Mingkid, 2023) defines accountability as a manifestation of the obligation to be responsible for the success or failure of the implementation of the organization's mission in achieving the goals that have been set through the medium of accountability that is carried out periodically. Accountability is reflected in written reports that provide informative and transparent information. Mardiasmo (2010:20) in (Oktaviani, 2019) explains that public accountability is the obligation of the responsible party to provide accountability, present, and disclose all activities and activities that are their responsibility to the trustee who has the right and authority to hold them accountable.
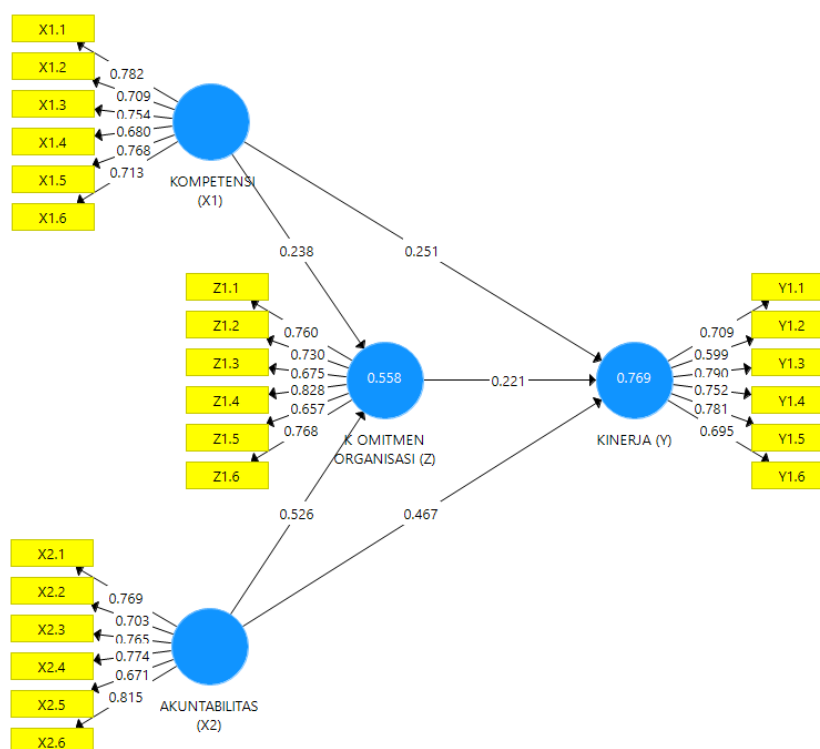
Organizational Commitment

Mowday et al. (1982) in (Agustiyandari & Jaidi F, 2019) define organizational commitment as the relative strength of the individual and attachment in the organization, which includes trust, support for the organization's goals and values, and a strong desire to use earnest efforts for the benefit of the organization, and a strong will to maintain membership in the organization. Organizational commitment refers to the identification of employee goals with organizational goals, the willingness to exert all efforts in the interests of the organization and the attachment to remain part of the organization. Luthans (1995) in (Sulistyawati, 2018) defines organizational commitment as an attitude that shows employee loyalty and is a continuous process of how an organization member expresses their concern for the success and goodness of his organization. Kreitner and Kinicki (2014) in (Priyadi *et al*., 2020) stated that organizational commitment is a level at which a person fully understands an organization and is bound to the organization's goals. So it can be concluded that commitment is an important work attitude because it shows a willingness to work hard to achieve organizational goals and has a great desire to stay in the organization.

METHOD

This research was held in Serang Baru District, Bekasi Regency, The research was carried out for 8 (eight) months. The population in this study is Village Apparatus in Serang Baru District, Bekasi Regency which totals 84 people. The sampling technique used in this study uses a purposive sampling technique. Purposive sampling is a sample determination technique with certain considerations in Sugiyono, (2016: 85). The reason for using this purposive sampling technique is because it is suitable for use for quantitative research, or studies that do not generalize according to Sugiyono, (2016: 85). So that 84 samples were determined. The sample determination method in this study is the saturated sample method or total sampling is a sample determination technique when all members of the population are used as samples.

RESULTS AND DISCUSSION

The analysis method used in this study is the Partial Least Square (PLS) method using the SmartPLS 3.0 program. The Path Outer Model design functions to connect independent, mediator, and dependent variables. The design of the Path Outer Model in this study can be described In the following picture:

Source: Smart PLS 3.0 primary data, 2024
Picture 1. *Path Outer Model*

Convergence Validity Test

A research indicator will be considered valid if it has an outer loading value above 0.7 in each instrument. However, an outer loading value of 0.5 is still considered sufficient Ghozali, 2006 in (Hasrizal & Games, 2023). When the value outer loading <0.5, then the question item must be eliminated. However, there are also those who use the guideline <0.6, so the statement item must be eliminated.

Table 1. *Outer Loading*

Variable	Indicator	Outer Loading	Description
COMPETENCE (X1)	X1.1	0,782	VALID
	X1.2	0,709	VALID
	X1.3	0,754	VALID
	X1.4	0,680	VALID
	X1.5	0,768	VALID
	X1.6	0,713	VALID
ACCOUNTABILITY (X2)	X2.1	0,769	VALID
	X2.2	0,703	VALID
	X2.3	0,765	VALID
	X2.4	0,774	VALID
	X2.5	0,671	VALID
	X2.6	0,815	VALID
ORGANIZATIONAL COMMITMENT (Z)	Z1.1	0,760	VALID
	Z1.2	0,730	VALID
	Z1.3	0,675	VALID
	Z1.4	0,828	VALID

	Z1.5	0,657	VALID
	Z1.6	0,768	VALID
	Y1.1	0,709	VALID
	Y1.2	0,599	VALID
PERFORMANCE (Y)	Y1.3	0,790	VALID
	Y1.4	0,752	VALID
	Y1.5	0,781	VALID
	Y1.6	0,695	VALID

Source: Smart PLS 3.0 primary data, 2024

Based on Table 1, the conclusion is that the AVE value of all research variables > 0.5. This shows that all variables have met and each variable has a high level of validity.

Validity of Discrimination

The Discriminant Validity value is a cross loading value that serves to determine whether a construct has adequate discriminant. Discriminant Validity can be seen in the value of the square of Average Variance Extracted (AVE). Discriminant Validity or correlation value is said to be achievable or valid if the AVE value > 0.5 and the correlation value is declared invalid if the AVE value < 0.5 Ghozali, 2006 in (Hasrizal & Games, 2023).

Table 2. *Average Variance Extracted (AVE)*

Variable	*Average Variance Extracted (AVE)*
Competence (X1)	0,540
Accountability (X2)	0,564
Organizational Commitment (Z)	0,546
Performance (Y)	0,524

Source: Smart PLS 3.0 primary data, 2024

Cronbach Alpha Reliability

The reliability test is assessed through 2 (two) methods, namely Cronbach's Alpha and Composite Reliability. A variable can be said to have good reliability if the value of Cronbach's Alpha > 0.6. Ghozali, 2006 in (Hasrizal & Games, 2023).

Table 3. *Cronbach's Alpha*

Variable	Cronbach's Alpha
Competence (X1)	0,830
Accountability (X2)	0,844
Organizational Commitment (Z)	0,834
Performance (Y)	0,816

Source: Smart PLS 3.0 primary data, 2024

In Table 3 above, It can be concluded that the Cronbach's alpha value of all constructs is > 0.6 which means that all constructs meet the criteria of Cronbach's alpha and each construct in this study has a reliability value that tall.

Reliabilitas Composite Reliability

The reliability test is assessed through 2 (two) methods, namely Cronbach's Alpha and Composite Reliability. A variable can be said to have good reliability if the Composite Reliability value has a value of > 0.7.

Table 4. *Composite Reliability*

Variable	Cronbach's Alpha
Competence (X1)	0,876
Accountability (X2)	0,885
Organizational Commitment (Z)	0,878
Performance (Y)	0,867

Source: Smart PLS 3.0 primary data, 2024

Inner Model Analysis

After conducting validity tests and reliability tests, it can be continued by testing structural models or inner models. The analysis of the Inner Model can be assessed through the R-Square test. Next is the R-Square value of this research:

Table 5. *R Square*

Variable	R Square	R Square Adjusted
Organizational Commitment (Z)	0,558	0,547
Performance (Y)	0,769	0,761

Source: Smart PLS 3.0 primary data, 2024

Based on table 4.8 above, the R-Square value of Organizational Commitment (Z) of 0.558 can be explained that the influence of the competency variables (X1) and accountability (X2) on organizational commitment (Z) gives a value of 0.558, with the interpretation that the variables of the organizational commitment construct can be explained by the variables of competence (X1) and accountability (X2) with a percentage of 55.8%, the remaining 44.2% is explained by other variables outside this study, while the R-Square of Performance (Y) of 0.769 can be explained that the influence of the competency variables (X1) and accountability (X2) on Performance (Y) gives a value of 0.769, with the interpretation that the performance construct variable can be explained by the variables of competence (X1) and accountability (X2) with a percentage of 76.9% and the remaining 23.1% explained by other variables outside this study.
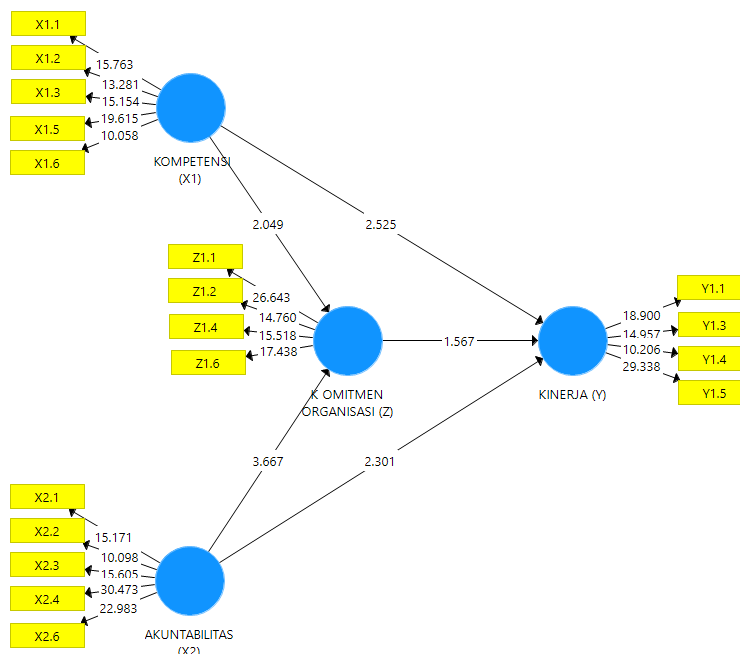
Hypothesis Analysis

The hypothesis test in this study can be seen in the Path table Coefficient which serves to test whether a hypothesis can be accepted or rejected. The Path Coefficient criterion is 5%, t = 1.66. If the t-statistic value is greater (>1.66), then the hypothesis is significant or H0 is rejected and Ha is accepted. The Path Coefficient table of this study is as follows:

Table 6. Path Coefficient

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Competencies (X1) -> Organizational Commitment (Z)	0,301	0,304	0,147	2,049	0,041
Competency (X1) -> Performance (Y)	0,380	0,399	0,151	2,525	0,012
Accountability (X2) ->	0,485	0,491	0,132	3,667	0,000

Organizational Commitment (Z)					
Accountability (X2) -> Performance (Y)	0,358	0,350	0,156	2,301	**0,022**
Organizational Commitment (Z) -> Performance (Y)	0,371	0,363	0,153	2,467	**0,018**

Source: Smart PLS 3.0 primary data, 2024

Source: Smart PLS 3.0 primary data, 2024
Picture 1. Results of the Boostrapping Hypothesis

H1: The coefficient parameter t-statistic for the relationship between Competence and Organizational Commitment has a P-Value of 0,041 and a t-statistic of 2,049. Since the t-statistic is greater than the t-table value at the 5% significance level (1.66), this result is declared significant. Thus, Ho is rejected and Ha is accepted, indicating that Competence significantly affects Organizational Commitment.

H2: The coefficient parameter t-statistic for the relationship between Competence and Performance has a P-Value of 0,012 and a t-statistic of 2,525. Since the t-statistic is greater than the t-table value at the 5% significance level (1.66), this result is declared significant. Thus, Ho is rejected and Ha is accepted, indicating that Competence significantly affects Performance.

H3: The coefficient parameter t-statistic for the relationship between Accountability and Organizational Commitment has a P-Value of 0,000 and a t-statistic of 3,667. Since the t-statistic is greater than the t-table value at the 5% significance level (1.66), this result is declared significant. Thus, Ho is rejected and Ha is accepted, indicating that Accountability significantly affects Organizational Commitment.

H4: The coefficient parameter t-statistic for the relationship between Accountability and Performance has a P-Value of 0,022 and a t-statistic of 2,301. Since the t-statistic is greater than the t-table value at the 5% significance level (1.66), this result is declared significant. Thus, Ho is rejected and Ha is accepted, indicating that Accountability significantly affects Performance.

H5: The coefficient parameter t-statistic for the relationship between Organizational Commitment and Performance has a P-Value of 0,018 and a t-statistic of

2,467. Since the t-statistic is more than the t-table value at the 5% significance level (1.66), this result is declared significant. Thus, Thus, Ho is rejected and Ha is accepted, indicating that Organizational Commitment significantly affects Performance.

To test the hypothesis between the Competency to Performance variable mediated by Organizational Commitment, and the Accountability to Performance variable mediated by Organizational Commitment, a Bootstrapping -> Special Indirect test was conducted:

Table 7. Path Coefficient

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Competency (X1) -> Organizational Commitment (Z) -> Performance (Y)	0,351	0,342	0,135	2,452	0,047
Accountability (X2) -> Organizational Commitment (Z) -> Performance (Y)	0,383	0,387	0,108	2,617	0,024

Source: Smart PLS 3.0 primary data, 2024

H6: The magnitude of the t-statistical parameter coefficient for Competence -> Organizational commitment -> Performance has a P Values of 0.047 and a statistical t of 2.452, then it is declared significant (t table of significance 5% = 1.66) or it can be stated that Ho is rejected and Ha is accepted, meaning that Competence has a significant effect on Performance through organizational commitment.

H7: The magnitude of the t-statistical parameter coefficient for accountability -> the organization's commitment -> Performance has a P Values value of 0.024 and a statistical t of 2.617, then it is declared significant (t of the significance table 5% = 1.66) or it can be stated that Ho is rejected and Ha is accepted, meaning that Accountability has a significant effect on Performance through organizational commitment.

CONCLUSION

Based on the results of the analysis using SmartPLS 3.0, it can be concluded that both competence and accountability have a significant effect on organizational commitment and performance. In addition, organizational commitment also has an important role as a mediator in the relationship between competence/accountability and employee performance. This shows the importance of competency development and accountability promotion within the organization to improve employee commitment and performance.

Research suggestions that can be given are for village employees and village governments competency development is to encourage competency development through training and education related to their duties and responsibilities in the village. Establish a clear mechanism to increase accountability in the implementation of government tasks at the village level. Pay attention to factors that can increase organizational commitment among village employees, such as building an inclusive work culture and recognizing their contribution to village development. For the next researcher, it is to conduct further research to understand in depth with other variables that may be more relevant

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