

# Accountability, Transparency, Supervision, WC And OC On VG And VAPerformance

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## ABSTRACT

Indonesia is a country in the form of a Republic which has a level of government. The lowest level of government is the village government. One of the village governments studied in Bantul Regency is 75 villages with an area of 508.85 km. This study aims to examine the effect of accountability, transparency, supervision, work competence and organizational commitment to the performance of village government and the performance of apparatus village. The performance of the village government in Bantul Regency in 2020 is expected to be improved by Abdul Halim Muslih as Deputy Regent of Bantul. This research method uses a survey by distributing questionnaires to respondents. The subjects in this study were Desa in Bantul Regency with a sample size of 95 for the performance of the village government and 125 for the performance of apparatus village using convenience sampling data collection techniques with purposive sampling unit sample. The results of this study were Accountability, Transparency, Supervision, Work Competence and Organizational Commitment were found to have a positive and significant effect on the performance of the village government. Whereas Accounting, Transparency and Work Competence have a positive and significant effect on the performance of apparatus village, however supervision has a positive and insignificant effect on the performance of apparatus village and organizational commitment has a negative and insignificant effect on the performance of apparatus village.

**Keywords:** *Accountability, Transparency, Supervision, Work Competence, Organizational Commitment, Village Government Performance and Village Apparatus Performance.*

## 1. INTRODUCTION

Decentralization is a distribution of authority to local governments from the center government. The authority aims to increase effectiveness, increase efficiency of attendance and arrange with good for peoples. Decentralization demands leaders of center government to decide activity that it does responsible from the result in organization of government (Nazaruddin, 2003)

In organization of government Indonesian, the low of level government is village government. The village government is a factor can increase performance with effective and efficiency in according from government policy. A performance describes about achievement from performance of activity to actualize visions, missions, goals and objectives of organization in strategy government (Mahsun, 2019). Besides, the data from Indonesia Corruption Watch indicates about a cases from village budget amount of 46 corruption cases that disadvantage amount of 32,3 billion for 2019 (Ramadhan, 2020). This cases related with village employees or village apparatus, village apparatus is a human resources to do and create of objectives.

A part of phenomena this research is corrective from village government performance. According to Abdul Halim

Muslih as Vice-Regent of districts Bantul said that village government performance at Bantul must improve of performance with increase government performance and public attendance (Sidik, 2020). This phenomena gives impact for performance in village government and apparatus village.

A good village government performance and apparatus village performance are focused to performance on accountability, transparency, supervision, work competence and organizational. Accountability is a responsibility from person or organization about management and control of resource and implementation to achieve goals (Novatiani et al., 2019). Besides, a good performance need government with transparency.

Transparency is a openness of government policy about financial districts that be discovered and be controlled from DPRD and public (Mardiasmo, 2002). This transparency gives of the authorization in opinion for performance which one is controlled from the authority. Supervision is a real measure and effettive to actualize discipline for employee organization (Hasibuan, 2009). The measure of supervision is not only financial examination, but investigation, examination and valuation. The role of supervision be related with work competence at village government.

The work competence is all things that person has about knowledges and skills (Busro, 2020). A good work competence can push government performance. Furthermore, organizational commitment has impact for village government and apparatus village. The organizational commitment is a identification sentiment of loyalitas and participation for organization or units organization (Gibson et al., 2012). The employee does commitment for government that it wants to participation with optimal in achievement performance of village government and apparatus village.

Research conducted by Purnama & Nadirsyah, 2016 revealed that the accountability, transparency, and supervision have significant effect and positive on performance of apparatus village govermenet. But, research conducted by Lintong et al., 2017 revealed that supervision has not significant effect on performance government. The results of the study by Fitria & Wibisono, 2019; Khairat, 2017; Qotrunnada et al., 2018 revealed that commitment has not significant effect on performance government.

This research is a replication from Benawan et al., 2018 tittle that “Influence Supervision, Accountability, and Financial Transparency to Employee Performance (Case Study on Department of Transportation in the island tidore city)” revealed that the accountability and supervision have positive and significant effect, whereas transparency has negative and significant effect on employee performance.

Based on the explanation above the writer researches with tittle “Influence Accountability, Transparency, Supervision, Work competence, and Organizational Commitment on Village Government Performance and Apparatus Village Government”. This research adds independent variable of work competence and organizational commitment. Moreover, it adds dependent variable of village government performance. This different research is location and time.

## **2. LITERATURE STUDY**

### **2.1. Stewardship Theory**

According to Donaldson & Davis (1991) in Pratolo & Putro (2019)revealed that describe condition of manager which is motivated from target of major result organization, it is not motivate on personal interests. Manager will act in the common interest. When the interest of steward and owner are not same that steward will effort for teamwork rather than against. In the organization, theory stewardship assumed basic of human nature can be trusted, be responsible, integrity and pretend honest for peoples. The things will do from steward that keeps and increases wealth organization, so it will optimal.

### **2.2. Goal Setting Theory**

According to Tosi et al., (1991) in Premananda & Latrini (2017)revealed that theory goal setting be related person has

utility with rated and minded as impact or target to be achieved. The comprehension of manager in the purpose will effect performance behavior (Arumsari & Budiarta, 2016). This theory assumed manager act with goals, so that desire and goal be included major measurement.

### **2.3. The Effect of Accountability on Village Government Performance**

Accountability as responsibility of performance that has been carried out. The awareness of accountability in the organization will effect on execution performance and job (Novatiani et al, 2019). This performance measure success of accountability with village government performance because the higher accountability, so more efficient and effective for village government performance. Results of the study by Novatiani et al., (2019); Purnama & Nadirsyah, (2016); Putri et al., (2018) revealed that accountability has positive and significant effect on village government performance. Therefore, the hypothesis is proposed as follows:

H1 : Accountability has positive and significant effect on village government performance

### **2.4 The effect of Transparency on Village Government Performance**

Transparency as information disclosure about management of human resource public. Transparency is a decision that did mechanism with follow regulation from institution (Benawan et al, 2018). Principle of transparency warrants everyone’s access to get information about government administration, so the higher efficient and effective performance on village government. Basic on the theory stewardship by Donaldson & Davis (1989) dalam Pratolo & Putro (2019) revealed that influence transparency on performance because the openness information to public indicates more motivated for interest of organizational business than personal. Results of the study by Novatiani et al., (2019); Purnama (2016) and Putri et al., (2018) revealed that transparency has positife and significant effect on government performance. Therefore, the hypothesis is proposed as follows:

H2 : Transparency has positive and significant effect on village government performance

### **2.5 The Effect of Supervision on Village Government Performance**

Supervision as observation, comprehension and valuation from activities. The implementation of supervision can control performance on village government. The higher of supervision, so the higher of village government performance. Basic on the theory stewardship by Donaldson & Davis (1989) dalam Pratolo & Putro (2019) revealed that influence of performance because supervision can avoid and decrease risk. Results of the study by Darpito *et al.*, (2015); Purnama (2016); Putri *et al.*, (2018) revealed that supervision

has positive and significant on village government performance. Therefore, the hypothesis is proposed as follows:

H3 : Supervision has positive and significant effect on village government performance

### **2.6 The Effect of Work competence on Village Government Performance**

The work competence is a ability same as sector. The competition make easy of activities. The effect of ability on performance with effective and efficient. The higher of competition that increase performance in the achieve goals. Basic on the theory goal setting by Tosi *et al.*, (1991) revealed that process determines goals. Therefore, the higher work competence that higher performance of apparatus village. Results of the study by Pratama, (2016); Sari *et al.*, (2017) and Utama (2020) revealed that work competence has positive and significant on apparatus village performance. So, the hypothesis is proposed as follows:

H4 : Work competence has positive and significant effect on apparatus village performance

### **2.7 The Effect of Organizational Commitment on Village Government Performance**

Organizational commitment is an attitude loyal with care about progress organization. If human resource has high commitment on performance, so the progress commitment can achieve. Therefore, the higher organizational commitment that increase performance in the achieve goals. Basic on the theory goal setting by Tosi *et al.*, (1991) revealed that process determines goals. Results of the study by Damanik (2017); Hanif *et al.*, (2015) dan Pandey (2014) revealed that organizational commitment has positive and significant effect on apparatus village performance. So, the hypothesis is proposed as follows:

H5 : Organizational commitment has positive and significant effect on village government performance

### **2.8 The Effect of Accountability on Apparatus Village Performance**

Accountability includes responsibility for the implementation. Awareness of accountability in a government organization will affect the implementation of work and tasks (Novatiani *et al.*, 2019). This implementation is related to village government who can realize accountability for the performance of apparatus village. Based on the Stewardship theory proposed by Donaldson & Davis (1991) in Pratolo & Putro (2019) regarding the condition of managers being motivated by the main outcome target of non-personal interests. Research results Artini *et al.*, (2017); Benawan *et al.*, (2018); Siregar *et al.*, (2019) stated that accountability has a positive and significant effect on the

performance of apparatus village. Therefore, the hypothesis is as follows:

H6 : Accountabilty has positive and significant effect on apparatus village performance

### **2.9 The Effect of Transparency on Apparatus Village Performance**

Transparency includes the disclosure of information about the management of public resources. Apparatus village can increase openness by providing information during the performance. The higher the transparency, the higher the performance of apparatus village in providing clear information to the public. Based on the Stewardship theory proposed by Donaldson & Davis (1989) in Pratolo & Putro (2019), it will affect the implementation of transparency with apparatus village. This shows that transparency is more motivated in targeting the main outcomes of the organization's interests by providing information openly and clearly. The results of research by Siregar *et al.*, (2019) and Wiguna *et al.*, (2015) show that transparency has a positive and significant effect on the performance of apparatus village. Therefore, the hypothesis of transparency towards apparatus village is as follows:

H7 : Transparency has positive and significant effect on apparatus village performance

### **2.10 The Effect of Supervision on Apparatus Village Performance**

Supervision includes control of organizational activities. The role of this supervision become observe, understand and evaluate the performance of apparatus village. The performance of apparatus village must be controlled to prevent mistakes. This control can be shown by the higher supervision, the better performance of apparatus village because it selected from the risk of error. Based on the Stewardship theory proposed by Donaldson & Davis (1989) in Pratolo & Putro (2019). This theory can show monitoring of the performance of apparatus village for the main outcome targets in the interests of the organization. Research results Artini *et al.*, (2017); Benawan *et al.*, (2018) and Wiguna *et al.*, (2015) state that supervision has a positive and significant effect on the performance of apparatus village. Thus, the hypothesis of supervision of apparatus village is as follows:

H8: Supervision has a positive and significant effect on apparatus village

### **2.11 The Effect of Work competence on Apparatus Village Performance**

Work competence includes the ability possessed in accordance with the field. The appropriate capabilities will affect the implementation of performance by apparatus

village. If the village apparatus is competent according to their field, the performance of the village apparatus can be carried out quickly and precisely. This can affect the performance of apparatus village in achieving goals. Based on the Goal Setting Theory proposed by Tosi et al., (1991) regarding the process in determining the goals that have been set. Juraida & Ridwan (2017) research results; Research by J. Pandey et al., (2015) and Winarni & Rahmanningtyas (2020) stated that work competence has a positive and significant effect on the performance of apparatus village. Thus, the hypothesis of work competence for apparatus village is as follows:

H9: Work competence has a positive and significant effect on apparatus village

**2.12 The Effect of Organizational Commitment on Apparatus Village Performance**

Organizational commitment includes an attitude of loyalty to the organization. This loyalty can advance an organization in realizing its goals. The purpose of the organization is carried out with the performance of apparatus village who have high commitment. Based on the Goal Setting Theory proposed by Tosi et al., (1991) regarding the process in determining the goals that have been set. The process carried out through highly committed human resources results in good performance of apparatus village to remain in the organization. The results of research by Hafid & kurnia (2019); Suryana et al., (2017) and Winarni & Rahmanningtyas, (2020) state that organizational commitment has a positive and significant effect on the performance of apparatus village. Thus, the hypothesis of organizational commitment to apparatus village is as follows:

H10: Organizational commitment has a positive and significant effect on apparatus village

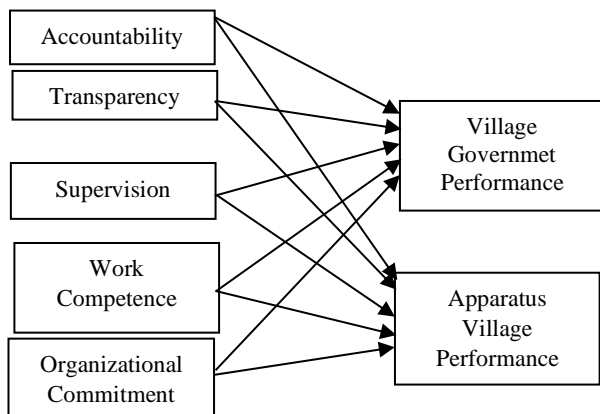


Figure 1. Research model

**3. RESEARCH METHOD**

The data collection technique is primary data. This study used a survey method with a quantitative approach. The population of this this study was agency village and apparatus

village at the Village Government in Bantul Regency which includes: Lurah, Carik, BPD, LPMD, Haid of Affairs (Kaur) and Section Chief (Kasi). The sampling technique used in this study is convenience sampling with purposive sampling as unit sample. The total sample involved in this study is 30 village government in Bantul Regency. The total respondents obtained is as many as 125 individuals for village government performance and 95 for apparatus village performance.

Sources of data in this study were; 1) Respondents from the village government, namely village head, village secretary, BPD and LPMD. Besides, respondents from the apparatus village, namely Head of Administrative Affairs (Kaur Tata Laksana), Head of Finance (Kaur Danarta), Head of Planning (Kaur Pangripta), Head of Government Section (Kasi Pemerintah) and Head of Welfare Wection (Kasi Ulu-Ulu).

**3.1 Descriptive Statistics Test**

Descriptive statistical tests are used in presenting and analyzing processed data and the characteristics of respondents knowing the maximum value, minimum value, number of respondents, standard deviation, average and so on are based on variable instruments filled in by respondents in the questionnaire (Imam Ghozali, 2011).

**3.2 Data Quality Test**

**3.2.1 Validity Test**

This validity test is used to measure the accuracy of the questionnaire on the measured variables. The questionnaire can be declared valid if the questions in the questionnaire can reveal something that will be measured in the questionnaire (I Ghozali, 2006). The instrument can be said to be valid if it shows the total score of each variable the correlation value (r).

**3.2.2 Reliability Test**

Reliability is a tool used in measuring questionnaires including indicators on these variables (Ghozali, 2006). A reliable instrument is sufficient if the Cronbach score is more than 0.7 (Basuki & Prawoto, 2016).

**3.3 Classic Assumption Test**

**3.3.1 Multiconierity Test**

In knowing the data does not show the value of multicollinearity by monitoring the cut off value through a tolerance value of more than 0.10 or equal to a VIF of less than 10 (Basuki & Prawoto, 2016).

**3.3.2. Heteriscedasticity Test**

The regression model can be said to be free from heteroscedasticity with a sig value of more than 0.05 (alpha) (Basuki & Prawoto, 2016).

3.3.3 Normality Test

This study uses the Kolmogorov Smirnov test with the condition that the residual regression is in a normal distribution if the sig value > 0.05.

**3.4 HYPOTHESIS TESTING**

3.4.1 Determinant Coefficient Test

The measurement can see the value obtained, if the value is close to 1, the independent variable can provide almost all the information needed in predicting the dependent variable.

3.4.2 Partial Test

The measurement results can be seen in the coefficients table in the sig column. If the value of t count <0.05, it means that the test results show that the independent variable has a significant effect on the dependent variable, then Ha is accepted. . Meanwhile, the value of t > 0.05 means that the independent variable has no significant effect on the dependent variable, so Ha is rejected.

3.4.3 Simultaneous Significance Test

Simultaneous significance test pays attention to the significance value less than 0.05, the independent variable is said to have a significant effect on the dependent variable simultaneously or simultaneously. While the significance value is greater than 0.05, the independent variable is said to have no significant effect on the dependent variable simultaneously or simultaneously.

**3.5 DATA ANALYSIS**

In this study, hypothesis testing using multiple regression analysis test. Based on these data, the regression equation can be formulated as follows:

$$Y_1 = \alpha + X_1 + X_2 + X_3 + X_4 + X_5 + e$$

$$Y_2 = \alpha + X_1 + X_2 + X_3 + X_4 + X_5 + e$$

Information :

- Y1 = Government Performance
- Y2 = Village Official
- X1 = Accountability
- X2 = Transparency
- X3 = Surveillance
- X4 = Work Competence
- X5 = Organizational Commitment
- α = Constant
- e = Error

**4. RESULTS AND DISCUSSION**

**4.1 Descriptive Statistic**

Table 4.1. Results of Descriptive Statistics

Variable	N	Theoretical range			Actual range			Std. Deviation
		Min	Max	Mean	Min	Max	Mean	
<b>Village Government Performance</b>								
Accountability	95	6	30	18	14	30	24,91	3,739
Transparency	95	5	25	15	10	25	19,84	3,233
Supervision	95	7	35	21	15	35	26,25	3,911
Work competence	95	15	75	45	32	72	61,06	8,539
Organizational Commitment	95	9	45	27	32	45	35,93	5,131
Village government performance	95	8	40	24	19	35	27,74	4,278
<b>Apparatus Village Performance</b>								
Accountability	125	6	30	18	13	30	25,43	4,108
Transparency	125	5	25	15	10	25	20,48	3,390
Supervision	125	7	35	21	16	34	25,56	3,964
Work competence	125	15	75	45	35	75	61,17	8,972
Organizational commitment	125	9	45	27	20	44	34,90	4,940
Apparatus Village Performance	125	9	45	27	18	40	31,51	4,777

Resource: Research Data, 2021

**4.2 The Classic Assumption**

4.2.1 Multicollinearity Test

Table 4.2.1: Results of Multicollinearity Test

Model	Variable	Tolerance Value	VIF	Information
Village government performance	Accountability	0,256	3,906	Not Multicollinearity
	Transparency	0,337	2,970	Not Multicollinearity
	Supervision	0,422	2,368	Not Multicollinearity
	Work Competence	0,227	4,403	Not Multicollinearity
	Organizational Commitment	0,257	3,989	Not Multicollinearity

Apparatus village performance	Accountability	0,172	5,821	Not Multicollinearity
	Transparency	0,272	3,679	Not Multicollinearity
	Supervision	0,389	2,569	Not Multicollinearity
	Work Competence	0,109	9,186	Not Multicollinearity
	Organizational Commitment	0,228	4,391	Not Multicollinearity

Resource: Research Data, 2021

4.2.2 Heteriscedasticity Test

Table 4.2.2: Results of Heteriscedasticity Test

Regression Equation	Variable	Sig	Information
Village government performance	Accountability	0,244	No Heteroscedasticity
	Transparency	0,680	No Heteroscedasticity
	Supervision	0,257	No Heteroscedasticity
	Work Competence	0,647	No Heteroscedasticity
	Organizational Commitment	0,331	No Heteroscedasticity
Apparatus village performance	Accountability	0,081	No Heteroscedasticity
	Transparency	0,134	No Heteroscedasticity
	Supervision	0,612	No Heteroscedasticity
	Work Competence	0,636	No Heteroscedasticity
	Organizational Commitment	0,523	No Heteroscedasticity

Resource: Research Data, 2021

4.2.3 Normality Test

Table 4.2.3: Results of Normality Test

Regression Equation	Value	Unstandardized Residual
1	Asymp.sig (2-tailed)	0,537
2	Asymp.sig (2-tailed)	0,871

Resource: Research Data, 2021

4.2.4. Multiple Linear Regression First Equation

Table 4.3.: The Results Of Multiple Linear Regression First Equation

Variabel	Unstandardized Coefficient	t	Sig
	B		
(Constant)	-1,713	-1,218	0,226
Accountability	0,258	2,684	0,009
Transparency	0,327	3,372	0,001
Supervision	0,212	2,959	0,004
Work Competence	0,091	2,025	0,046
Organizational Commitment	0,152	2,167	0,033
<b>Simultaneous Significant Test Results (Test F)</b>			
F Count	92,835		
<b>Sig Value F</b>	0,000		
<b>Coefficient of Determination Test Results</b>			
Adj R Square	0,830		

Resource: Research data, 2021. 4.3.1 Coefficient of Determination Test (Adjusted R Square)

The results of the coefficient of determination test show that the coefficient of determination (Adjusted R<sup>2</sup>) = 0.835, which means that the independent variables jointly affect the dependent variable by 83.5%, the remaining 16.5% is influenced by other variables not included in this research model.

4.2.5 Simultaneous Significant Test (F Test)

The results of the F test obtained F count of 126.805 and sig F value of 0.000 then sig F\_count < 5% (0.000 < 0.05) meaning that all independent variables including accountability, transparency, supervision, work competence and organizational commitment jointly affect the performance of the apparatus village.

4.2.6. Partial Significance Test (t Test)

Partial test to determine the effect of the independent variable on the dependent variable with a value of sig < 0.05 (alpha) and a unidirectional B value. Based on the results of the second regression hypothesis, the results of the sixth hypothesis that the value of sig is 0.047 and the value of B 0.205 means Accepted, the seventh hypothesis is the value of sig 0.004 and the value of B 0.289 means Accepted, the eighth hypothesis is the value of sig 0.190 and the value of B 0.093 means Rejected, the ninth hypothesis is the value of sig 0.000 and the value of B 0.282 means Accepted, and the tenth hypothesis sig value 0.805 and B value -0.018 means Rejected

### 4.3 Multiple Linear Regression Second Equation Table

Table 4.4: The Results of Multiple Linear Regression Second Equation

Variabel	Unstandardized Coefficient	t	Sig
	B		
(Constant)	1,370	1,059	0,292
Accountability	0,205	2,006	0,047
Transparency	0,289	2,933	0,004
Supervision	0,093	1,319	0,190
Work Competence	0,282	4,803	0,000
Organizational Commitment	-0,018	-0,247	0,805
<b>Simultaneous Significant Test Results (Test F)</b>			
F Hitung	126,805		
Sig Value F	0,000		
<b>Coefficient of Determination Test Results</b>			
Adj R Square	0,835		

Source: Research data, 2021

#### 4.3.1 Coefficient of Determination Test (Adjusted R Square)

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means Rejected, the ninth hypothesis is the value of sig 0.000 and the value of B 0.282 means Accepted, and the tenth hypothesis sig value 0.805 and B value -0.018 means Rejected.

### 4.4 Discussion

#### 4.4.1 Accountability has a positive and significant effect on the performance of the village government

Based on the results of hypothesis testing H1, the accountability variable has a significance value of 0.009 0.05 (alpha), then H1 has a significant effect and the positive regression coefficient value is 0.258. This shows that the greater the influence of accountability, the higher the performance of the village government. This research is strengthened by similar research by Novatiani et al., (2019); Purnama & Nadirsyah, (2016) and Saputra et al., (2014) prove that accountability has an effect on government performance.

#### 4.4.2 Transparency has a positive and significant effect on the performance of the village government

Based on the results of hypothesis testing H2, the transparency variable has a significance value of 0.001 0.05 (alpha), then H2 has a significant effect and the positive regression coefficient value is 0.2327. This shows that transparency has a positive and significant impact on the performance of the village government in Bantul district. This research is also supported by Novatiani et al., (2019); Purnama & Nadirsyah (2016) and Saputra et al., (2014).

#### 4.4.3 Supervision has a positive and significant effect on the performance of the village government

Based on the results of hypothesis testing H3, the accountability variable has a significance value of 0.004 0.05 (alpha), then H3 has a significant effect and the positive regression coefficient value is 0.212. This shows that supervision has an effect on the performance of the village government. Other supporting research from Darpito et al., (2015); Purnama & Nadirsyah, (2016) and Putra, (2018).

#### 4.4.4 Work Competence has a positive and significant effect on the performance of the village government

Based on the results of hypothesis testing H4, the work competence variable has a significance value of 0.046 0.05 (alpha), then H4 has a significant effect and the positive regression coefficient value is 0.091. This shows that work competence has a positive and significant effect on the performance of the village government. Other studies that support this research are by Pratama, (2016); Sari et al., (2017) and Utama, (2020)

#### 4.4.5 Organizational Commitment has a positive and significant effect on the performance of the village government

Based on the results of hypothesis testing H5, the organizational commitment variable has a significance value of 0.033 < 0.05 (alpha), then H5 has a significant effect and the positive regression coefficient value is 0.152. This shows that organizational commitment has a positive and significant effect on the performance of the village government. Other supporting studies were found by Damanik, (2017); Hasnani, (2016) and Prayoga, (2017).

#### *4.4.6 Accountability has a positive and significant effect on the performance of apparatus village*

Referring to the results of hypothesis testing H6, the accountability variable has a significance value of 0.047 < 0.05 (alpha), then H6 has a significant effect and the positive regression coefficient value is 0.205. This shows that accountability has a positive and significant effect on the performance of apparatus village. Research that strengthens this was put forward by Artini et al., (2017); Benawan et al., (2018) and Siregar et al., (2019).

#### *4.4.7 Transparency has a positive and significant effect on the performance of apparatus village*

Referring to the results of hypothesis testing H7, the transparency variable has a significance value of 0.004 < 0.05 (alpha), then H7 has a significant effect and the positive regression coefficient value is 0.289. This shows that transparency has a positive and significant effect on the performance of apparatus village. This research is reinforced by Premananda & Latrini, (2017) who prove that transparency has a positive and significant effect on performance.

#### *4.4.8 Supervision has a positive, but insignificant effect on the performance of apparatus village*

Referring to the results of hypothesis testing H8, the monitoring variable has a significance value of 0.190 > 0.05 (alpha), then H8 has no significant effect and the positive regression coefficient value is 0.093. This shows that supervision has a positive and insignificant effect on the performance of apparatus village. This research is reinforced by Lintong et al., (2017) which states that supervision has no effect on government performance.

#### *4.4.9 Work competence has a positive and significant effect on the performance of apparatus village*

Referring to the results of hypothesis testing H9, the work competence variable has a significance value of 0.000 < 0.05 (alpha), then H9 has a significant effect and the positive regression coefficient value is 0.282. This shows that work competence has a positive and significant effect on the performance of apparatus village. Supporting research was put forward Juraida & Ridwan, (2017) and Winarni & Rahmaningtyas, (2020)

#### *4.4.10 Organizational Commitment has a negative and insignificant effect on the performance of apparatus village*

Referring to the results of the hypothesis test H10, the organizational commitment variable has a significance value of 0.805 > 0.05 (alpha), then H10 has a significant effect and the negative regression coefficient value is -0.018. This shows that organizational commitment has a negative and insignificant effect on the performance of apparatus village. This research is reinforced by Khairat, (2017) and Qotrunnada et al., (2018) which state that organizational commitment has no significant effect on employee performance.

## **5. CONCLUSION**

Based on the analysis and discussion in the previous section, the conclusions are as follows; 1) Accountability has a positive and significant on village government performance, 2) Transparency has a positive and significant on village government performance, 3) Supervision has a positive and significant on village government performance, 4) Work Competence has a positive and significant on village government performance, 5) Organizational Commitment has a positive and significant on village government performance, 6) Accountability has a positive and significant on apparatus village performance, 7) Transparency has a positive and significant on apparatus village performance, 8) Supervision has a positive and insignificant on apparatus village performance, 9) Work competence has a positive and significant on apparatus village performance, 10) Organizational commitment has a negative and insignificant on apparatus village performance.

Further suggestions for the future research are as follows: 1) increase the number of samples so that it can be generalized widely, 2) expand the object of research so that it can be generalized widely, 3) use other measurement methods, such as PLS.

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