



The Performance of Village Owned Enterprises in Cianjur During the Covid-19 Pandemic and Factors that Influence Their Success

Rizal Yaya^(✉), Ujang Nurdin, and Rudy Suryanto

Department of Accounting, Faculty of Economics and Business,
Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia
r.yaya@umy.ac.id

Abstract. This study aims to determine the influence of environmental uncertainty, accountability, management competency, internal control, and management commitment towards village-owned enterprises (VOEs) performance in Cianjur Region, West Java during pandemic COVID-19. This study used a mixed-methods approach with sequential exploratory strategy i.e. two-stage. This fills the gap of lack of comprehensive study in this area. The first stage was hypothesis testing using SPSS, and the second stage using deductive thematic analysis. The result of this study shows that environmental uncertainty has negative effect towards the performance of the VOEs during pandemic COVID-19. It also shows management competency has positive effects towards the VOEs performance. On the other hand, accountability, internal control, and management commitment do not affect the VOEs' performance during pandemic COVID-19. This implies there is a need to improve management competencies including in utilizing relevant technology in order to overcome the impact of the pandemic on VOEs' performance.

Keywords: Environmental uncertainty · Accountability · Management competency · Internal control · Management commitment

1 Introduction

Through Act No 6 year 2014 on Village, the Indonesian Government has supported the establishment of Village Owned Enterprise (VOE) or used to be called in Indonesia with the term BUMDES. They are given access to village resources for running village business to make profit as well as benefits to the society but not allowed to be competitor of the existing business. At the beginning of 2015, the Indonesian Government began allocating state budget funds to a total of 74,910 villages. The number of funds allocated in 2018 reached 60 trillion rupiahs, or approximately US \$4.17 billion, with an average of US \$42.882 per village [1]. The number of VOEs institution has also been increasing from 1,022 VOEs in 2014 to 50,199 VOEs in 2019. This amount is 66.54% of the total 75,436 villages in Indonesia [1].

However, after six months pandemic covid in Indonesia in 2020, the Ministry of Village reported that only 37,000 VOEs which still continue their business at the early phase

of pandemic covid, and by September 2020, only 10.026 that can survive [2]. This study investigate factors that affect the performance of VOEs during COVID-19 pandemic. Some studies have been undertaken in this area but not in the context of COVID-19 pandemic characterized with environmental uncertainty. This study fills the gap of lack of comprehensive study involving mix method research for VOEs performance during COVID-19 pandemic in answering the question whether the existing theories are applicable for the VOEs, a type of organization which has both business and social function, during the crisis.

The rationale for measuring the performance of VOEs is motivated by the existence of Institutional theory. Philosophically, Institutional theory explains that the relationship between organizational and individual performance can be explained simultaneously [3]. Davis et al. proposed stewardship theory that the tendency of a manager in carrying out his business activities does not prioritize his personal interests [4]. However, the manager's goals will be in line with the interests of the principal. The reason is that a manager is motivated in the organization to become a steward. In this regard, the steward is faced with two conditions, namely self-serving behavior and pro-organizational behavior. Self-serving behavior is an urge to carry out activities by prioritizing oneself while pro-organizational behavior is an urge to carry out activities on the basis of cooperation between agents and principals. Based on the explanation above, the agent or steward and the principal still have an agency relationship. However, this may change over time and the alignment of interests shifts [4]. Thus, according to Pratolo and Putro, a steward must provide information to agents without a request [5].

Signaling theory is a thought about the efforts that must be made to anticipate information asymmetry between two parties [6]. The benefits of this theory, organizations can make a mapping in the work system. One example is to consider several possibilities that will occur and affect the organization when making decisions. This will have an impact on organizational performance, namely improving or otherwise making things worse [7]. The existence of a signal provides information to the organization or members of the organization to be responsive and adaptive to the strategy taken [8].

Environmental uncertainty is an unusual condition or phenomenon in an organization. Usually, environmental uncertainty occurs on a large scale and all life activities are disrupted such as health, social, education and even the economy. The environmental uncertainty referred to in this study is the COVID-19 pandemic. This is relevant to the performance management of VOEs when facing the COVID-19 pandemic because the situation to be faced is predictive. This view is in accordance with the opinion of Duncan, which classifies environmental uncertainty on the Simple-Complex dimension and Static-Dynamic dimension [9].

Previous research that tested environmental uncertainty was Fathmaningrum and Mukti on financial performance only [10]. They prove that environmental uncertainty has a positive effect on financial performance. Although the context is different in this study, Kaplan and Norton suggest that the financial aspect has implications for non-financial aspects by using the balanced scorecard approach [11]. Thus, if the environmental uncertainty is anticipated by the organization properly, the organizational performance will remain good as well. Based on the description above, the researchers proposed the following hypothesis:

H1: Environmental uncertainty negatively affects the performance of VOEs during the COVID-19 pandemic.

Public sector organizations have moral and social responsibilities to the public. The reason is as a job demand for public services. However, Zuniga et al. mentions that in practice these paradigms do not always go hand in hand with one another [12]. Stewardship theory is the underlying theory that accountability is one of the important components in organizations. The results of Sari's research show that accountability has an effect on performance [13]. However, Ahyaruddin and Akbar showed different results, namely accountability had no effect on organizational performance [14]. The reason is that accountability has many dimensions and is too complex [15]. The complexity of accountability in public sector organizations occurs because there are many aspects that need to be considered. From the description above, the second hypothesis derivation is as follows:

H2: Accountability has a positive effect on the performance of VOEs during the COVID-19 pandemic.

Management competence is a representation of the level of organizational knowledge including organizational members [16]. One of the indicators of organizational management strengths and weaknesses is management competence. These are inter-related because in management competence there is a measurable basis when making decisions. In addition, efforts to increase competence include skills and knowledge carried out through training and coaching [17]. This is confirmed by research conducted by Putra on the sustainability (going concern) of an organization [18]. From the description above, the writer derives the research hypothesis as follows:

H3: Management competence has a positive effect on the performance of VOEs during the COVID-19 Pandemic.

The internal control system is a form of organizational prevention in minimizing the risk that will occur [19]. An organization makes a system with the aim that the organization's operations are in accordance with the vision and mission that have been set. Internal control carried out by the organization is comprehensive in all organizational activities so that all activities are optimally carried out [20]. Aspects that must be controlled in internal control are planning, organizing, staffing and directing [19]. Moreover, the COVID-19 pandemic has forced changes to work mechanisms such as Work from Home (WFH) and Large-Scale Social Restrictions (PSBB). Both must be ensured to run well during working hours in an organization. The results of research conducted by Noviyana and Pratolo found that internal control has a significant positive effect on organizational performance [21]. Therefore, the researcher derives the fourth hypothesis based on the phenomena and institutional theory as follows:

H4: Internal control has a positive effect on the performance of VOEs during the COVID-19 pandemic.

Management commitment is an organizational psychological condition that affects individual performance and has implications for the quality of organizational performance. In facing the development of globalization, organizations and management must have a commitment to a better managerial understanding [22]. Measurement of management commitment in public sector organizations focuses on how fast the response and quality of service to the public are. The measurement can be related to the COVID-19

pandemic because dealing with it intersects with a predetermined management commitment. The results of Ahyaruddin and Akbar's research [14] and Tahar and Sofyani management commitment has a significant positive effect on organizational performance [23]. Therefore, the fifth hypothesis is as follows:

H5: Management commitment has a positive effect on VOEs performance during the COVID-19 pandemic.

2 Research Method

The object of research is Village Owned Enterprises or VOEs, Cianjur Regency, West Java Province. The population in this study was 205 VOEs spread over 28 sub-districts in Cianjur Regency. The method used in this research is a mixed method. This research method is used to examine a phenomenon whose data collection is complementary to one another. According to Creswell and Creswell, mixed method is a research approach with a combination of micro-detailed qualitative research and macro-complex quantitative research. Mixed method classification is divided based on the order of time or sequential and priority scale [24]. This study uses a sequential exploratory strategy. So that the interpretation of the data in different periods of time, namely the early quantitative stage followed by the qualitative stage as suggested by Bryman and Bell [25]. In analyzing and interpreting qualitative data obtained from transcription analysis of interviews with selected informants. Interpretation of interview results is derived based on perspectives certain.

This study uses a case study as a research strategy which analyzes the research instruments in the form of questionnaires and semi-structured interviews. In this study the authors used quantitative data sampling technique by means of purposive sampling. Purposive sampling is a sampling technique used by researchers by non-random sampling. While the sampling technique of qualitative data is by random sampling. The purpose of the purposive sampling technique is to take a sample from a population based on specific criteria. The criteria are determined based on the specific characteristics of the sample in accordance with the research objectives so that it is expected to be able to answer research problems. The following are the criteria for the sample to be studied: Operational work for at least 1 year or almost 1 year running; The type of VOEs business is not the tourism sector; The person who fills the questionnaire is a core official of VOEs:

3 Results and Discussion

3.1 The Effect of Environmental Uncertainty on VOEs Performance During the COVID-19 Pandemic

The results of hypothesis testing indicate that the first hypothesis (H1) is accepted with a significance value of $0.036 < \alpha$ ($\alpha = 0.05$) and the direction of the regression coefficient is negative at -0.097 so that it is in accordance with the direction of the hypothesis. Thus, environmental uncertainty affects the performance of VOEs in Cianjur Regency during the COVID-19 pandemic. As stated by Duncan [9] environmental uncertainty is

the ignorance of organizational management in the phenomena that occur at the time of decision making. So that the situation becomes opportunistic for the sustainability of the organization.

VOEs in Cianjur Regency were unable to make the right decision when the COVID-19 pandemic hampered VOEs' work operations, such as the PSBB which was set for four months from April to July and the PSBB transition until October. One of these restrictions is in an environment where many people tend to come, such as markets or crowd centers. This is confirmed by Ernawati [26] in her research that an organization can successfully maintain its existence if it is responsive and adaptive to environmental changes. In the COVID-19 phenomenon, VOEs in Cianjur Regency have not been able to adapt to environmental changes such as the use of new technology or work assignments with a Work From Home (WFH) approach. Environmental uncertainty based on his theory is divided into two dimensions, namely the Simple-Complex dimension and the Static-Dynamic dimension [9].

Based on the above explanation in accordance with the statement of Downey et al. [27] that environmental uncertainty has a negative impact on organizations if the four aspects in measuring uncertainty are indicated and can be confirmed, namely: 1) the projected changes in volatility in the department of commerce; 2) the level of competition in several divisions; 3) The assumption of unstable prices; and 4) sales fluctuation.

From the results of an exploratory interview with the Head of the Cianjur Regency Community and Village Empowerment Service, Mr. Dendi Rinaldi during this pandemic, his opinion affected the performance of VOEs in Cianjur Regency and was in accordance with the perspective of mimetic isomorphism due to the uncertainty of standards at work.

“Large-scale Social Restrictions (PSBB) implemented by the government add to the operational problems of BUMDes. If seen from the naked eye, this pandemic will definitely affect BUMDes because purchasing power decreases, production decreases, and the work system also experiences obstacles because they have to pay attention to Health protocols.”

A similar opinion was also conveyed by the chairman of the Cianjur Regency BUMDes forum, Mr. Mifatah Wardiana, thus strengthening the argument that environmental uncertainty due to the COVID-19 pandemic hampered the work system of BUMDes in Cianjur Regency.

“It hinders. Actually, the business opportunity in the village is very large, especially if you are good at reading the potential and problems of kang. However, since the pandemic some BUMDes have not been able to adapt so that their role in the village economy has become less good. For example, people's purchasing power has decreased because their money is mediocre. This condition is caused because some of the sources of money from the city and even from abroad are sent to the village”.

The condition of environmental uncertainty due to this pandemic has also hampered the work operations of BUMDes and was confirmed by the statement of the BUMDes Coordinator of the Tanggeung District Branch, Mr. Dundi Sugandi.

“Since this pandemic has made it difficult for the operational system in BUMDes to be completely careful and sterile and avoid crowds of people, even though the name is trading, there must be situations for crowding. In addition, income is also reduced because there are no buying and selling activities.”

From the results of statistical tests and interviews with several BUMDes stakeholders in Cianjur Regency, the COVID-19 pandemic has become a phenomenon of environmental uncertainty that hinders BUMDes operations. The purpose of processing quantitative and qualitative data sequentially so that data can be confirmed with one another and strengthen the test results considering that BUMDes is still developing and requires in-depth and detailed data exploration efforts. The author has not found the similarities of this hypothesis with other studies. So that in strengthening the proof of the test results using the basis of theory and elaboration of interview results.

3.2 The Effect of Accountability on VOEs Performance During the COVID-19 Pandemic

The results of hypothesis testing indicate that the second hypothesis (H2) is rejected with a significance value of $0.421 > \alpha$ ($\alpha = 0.05$) with a positive regression coefficient direction of 0.093 which is in accordance with the direction of the hypothesis. Thus, accountability does not affect the performance of VOEs in Cianjur Regency during the COVID-19 pandemic. Accountability can be defined from external parties of the organization as well as from internal parties of the organization. These two things cannot be combined because of different interests and different perspectives [14].

VOEs in Cianjur Regency cannot report their work information to the public during the COVID-19 pandemic because this is considered to be of no urgency and the public already understands the condition. Conditions that occur in the internal VOEs of Cianjur Regency, everything and affairs are only discussed with the internal VOEs management, not involving public participation. This condition allows for information asymmetry between the community and the VOEs management in Cianjur Regency. Accountable according to VOEs management is not necessarily accountable to the public because there are differences in the way of defining, goals, and implementation of organizational targets and work achievements [12].

From the results of the interview exploration with the Head of the Cianjur Regency Community and Village Empowerment Service, Mr. Dendi Rinaldi, the accountability of BUMDes has not been organized regularly and in accordance with the perspective of coercive isomorphism due to other factors, namely legitimacy and political influence.

“Actually, there are AD/ART and Organizational Decrees, but in terms of performance reports, especially in financial reports, there is no standardization of reporting so that the financial reports submitted to my office are varied. In addition, non-financial performance reports have not been structured, only in the form of narrative texts. This is likely due to the transition of the old BUMDes management to the new BUMDes management.”

This information strengthens the previous quantitative test results. Even though there are clear and written regulations regarding the BUMDes work system, if there is no strong control then the implementation will not be effective. In addition, Mr. Miftah as Chairman of the BUMDes Forum for Cianjur Regency gave an explanation regarding this matter.

The perspective of coercive isomorphism is confirmed by the strengthening of statements from the two VOEs coordinators above regarding the legitimacy of VOEs which are obliged to provide actual and transparent information. The research is in accordance

with the research conducted by Ahyaruddin and Akbar by showing the same analysis results, namely accountability has no effect on organizational performance [14]. The reason is that accountability has many dimensions and is too complex as explained by Sinclair [28].

3.3 The Influence of Management Competence on VOEs Performance During the COVID-19 Pandemic

The results of hypothesis testing indicate that the third hypothesis (H3) is accepted with a significance value of $0.000 < \alpha$ ($\alpha = 0.05$) and the direction of the regression coefficient is positive at 0.450, so it is in accordance with the direction of the hypothesis. Thus, management competence affects the performance of VOEs in Cianjur Regency during the COVID-19 pandemic. As stated by Chintary and Lestari [29] and Muhlbacher et al. [15] management competence is a representation of organizational knowledge and organizational members so that they can maintain the organization despite the negative impact of environmental uncertainty factors, namely the COVID-19 pandemic.

Indicators of implementing good management competencies are not only from the level of education but experience in managing organizations in this case VOEs. The mapping of VOEs in Cianjur Regency is in fairly good condition because before the pandemic one of the VOEs in Sukanagara District, namely VOEs Sukajembar, received an award as a successful VOEs with a third level position in West Java Province. This was stated by the Head of the Community and Village Empowerment Service of Cianjur Regency, Mr. Dendi Rinaldi, VOEs in Cianjur Regency has taken into account its development.

Management competence as a tool used by VOEs management in Cianjur Regency to maintain the existence of the organization in times of uncertainty such as the spread of the COVID-19 pandemic. Therefore, indicators of the strengths and weaknesses of organizational management, one of the parameters is to look at management competence. The desire to maintain the continuity of VOEs operations during the COVID-19 pandemic can be through seeking information and learning from other parties [21]. Especially now that there are many virtual VOEs training through such wide internet channels, one of which is the VOEs.id platform.

The professionalism of the BUMDes management during the COVID-19 pandemic is something that must be considered. Management knowledge of the policies and strategies implemented will have an impact on the resilience of BUMDes in the face of the COVID-19 pandemic.

“In my opinion, BUMDes management must understand the management of BUMDes so that they can continue to run and compete in business so that the economy continues to run and consumers or the community can be served”.

The implication of having good management competence is that the community as consumers will still have their needs met even though they have to get some service changes to avoid the spread of the COVID-19 pandemic.

“The most important thing is the human resources because if the human resources are good, God willing, BUMDes can survive and continue to grow. HR is key in BUMDes operations because the business orientation of BUMDes is different from other businesses, namely accountability to the public and raising the regional economy.”

This study is also in accordance with research conducted by Chintary and Lestari by showing the same analysis results, namely management competence has an influence on organizational performance [29]. The reason is that management competence is a representation of organizational performance in maintaining the existence of the organization.

3.4 The Effect of Internal Control on VOEs Performance During the COVID-19 Pandemic

The results of hypothesis testing indicate that the fourth hypothesis (H4) is rejected with a significance value of $0.084 > \alpha$ ($\alpha = 0.05$) and a positive regression coefficient of 0.140 which is in accordance with the direction of the hypothesis. Thus, internal control does not affect the performance of VOEs in Cianjur Regency during the global COVID-19 pandemic.

As stated by Yuliani internal control must be carried out by the organization comprehensively in all organizational activities so that all activities are optimally carried out [19]. The existence of the VOEs Articles of Association/Bylaws (AD/ART) issued by the Cianjur local government is a tool for VOEs internal control.

This condition was confirmed from the results of interviews with several VOEs coordinators in the Cidaun, Kadupandak, and Naringgul sub-districts. According to COSO, there are five aspects of internal control that must be considered in its implementation, namely the control environment, risk assessment, control activities, information and communication, and monitoring.

“Reporting the accountability (LPJ) is done with the treasurer but there are contributions from the chairman and secretary as well. So it doesn’t matter if we work together as long as it doesn’t violate the rules and is honest in reporting.”

The main tasks and functions that are clear in accordance with the Management Decree from the government should be the basis for work. This is reinforced by the AD/ART so that there will be no overlapping job descriptions between the chairman, secretary, and treasurer.

“The role of the BUMDes management is almost the same, it’s just that the treasurer who keeps and records the BUMDes money and the secretary also records the money if the treasurer is not available.”

Irregular financial records have a tendency to fraud so that it has an impact on the performance of BUMDes. If everyone has a clear main task, control over deviations can be minimized.

“If the chairman is almost the same as treasurer and secretary, the only difference is that the chairman must coordinate with other BUMDes administrators such as the sub-district level to the district level”.

From the results of interviews with several BUMDes stakeholders in Cianjur Regency, the internal control system has not been effectively implemented. Further confirmation through an interview with the Chairman of the BUMDes Forum in Cianjur Regency, Mr. Miftah Wardiana and in accordance with the mimetic isomorphism and coercive isomorphism perspectives because there is no certainty of work standards and legitimacy.

3.5 The Effect of Management Commitment on VOEs Performance During the COVID-19 Pandemic

The results of hypothesis testing indicate that the fifth hypothesis (H5) is rejected with a significance value of $0.163 > \alpha$ ($\alpha = 0.05$) with a negative regression coefficient of -0.118 so that in other words it is not in accordance with the direction of the hypothesis. Thus, management commitment does not affect the performance of VOEs in Cianjur Regency during the global COVID-19 pandemic.

The impact of good management commitment is the increased accountability of the organization itself. However, the results of the previous analysis and statistical tests of VOEs accountability in Cianjur Regency have not been implemented properly. So that it correlates with the lack of good commitment from VOEs management in Cianjur Regency during the COVID-19 pandemic due to the uncertain situation.

This is confirmed from the results of an interview with the Head of the Cianjur Regency Village and Community Empowerment Service, Mr. Dendi Rinaldi, another factor must be considered because the dimensions of VOEs are so complex when measured in monetary units.

Profit and turnover are indicators of the success of VOEs performance. In addition, non-monetary measurement indicators are business continuity and village welfare increases, for example VOEs can survive during a pandemic and community needs are still met.

The actual condition of VOEs in Cianjur Regency faces another problem, namely the Pilkades which has an impact on the sustainability of several VOEs. The results of the interview with Mr. Miftah Wardiana, Chair of the VOEs Forum, mentioned the potential for VOEs to be politicized. The actual condition of VOEs in Cianjur Regency is used as a political interest by some people as a result, it does not play an optimal role.

“Here yesterday there was just a Pilkades in January before the pandemic, so some BUMDes structures were replaced, some changed the chairman, some changed the secretary, some changed the treasurer, finally the system changed again from what was previously running. Actually, if BUMDes becomes a political interest, its work will be less than optimal. Actually mostly based on political interests”.

The subjective appointment of BUMDes core management causes changes in the internal BUMDes structure that have an impact on performance. This is exacerbated by the managerial politicization of BUMDes such as the appointment of BUMDes directors who were once the success team of the Village Head. So that the continuity of the work program is inconsistent.

“One of the biggest problems while I was working at BUMDes was the consistency of its operations because after the formation of the management, BUMDes did not immediately execute for business, even though the potential for plantation products was quite a lot like cloves”.

From the narrative of BUMDes stakeholders in Cianjur Regency above, it indicates that there are other factors that influence the performance commitment of BUMDes, not only management commitment, because political factors must also be analyzed. From the explanation above, this is correlated with the perspective of coercive isomorphism and institutional isomorphism because of political influence and efforts to maintain the existence of BUMDes.

4 Conclusion and Suggestion

This study has shown that environmental uncertainty has negative effect towards the performance of the VOEs during pandemic COVID-19. It also shows management competency has positive effects towards the VOEs performance. On the other hand, accountability, internal control, and management commitment do not affect the VOEs' performance during pandemic COVID-19. This implies there is a need to improve management competencies including in utilizing relevant technology in order to overcome the impact of the pandemic on VOEs' performance.

Future researchers are expected to be able to expand research by adding other independent variables that are thought to affect the performance of VOEs during the COVID-19 pandemic, so that it is hoped that later there will be the development of new research on factors that can affect the performance of VOEs during the COVID-19 pandemic, such as leadership style, management loyalty, work motivation, and external pressure. In addition, further researchers can also add moderating variables or mediating variables.

References

1. Lokadata. 2020. *Jumlah Bumdes di Indonesia 2015–2019*. Retrieved October 30, 2020, from <https://lokadata.id/data/jumlah-bumdes-di-indonesia-2015-2019-1592899207>
2. Covid-19, Katadesa, Retrieved October 29, 2020, from <https://katadesa.id/index.php/dari-desa-ke-desa-1/138-puluhan-ribu-bumdes-rontok-karena-covid-19>
3. Dacin, M.T., Goodstein, J., & Scott, W.R. (2002). Institutional theory and institutional change: Introduction to the special research forum. *The Academy of Management Journal*, 45(1), 45–56.
4. Davis, J. H., F.D.a.D.L. Schoorman, “Davis, Schoorman, and Donaldson Reply: The distinctiveness of agency theory and Stewardship theory. *The Academy of Management Review*, 22(3), 611–613.
5. Pratolo, S., & Putro, A. R. P. (2019). *Akuntansi di Organisasi Sektor Publik*, 1st ed. Gramasurya.
6. Spence, M. (2002). Signaling in retrospect and the informational structure of markets. *American Economic Review*, 92(3), 434–459.
7. Reuer, J. J., & Ragozzino, R. (2011). *The choice between joint ventures and acquisitions: Insights from signaling theory*. University of Texas at Dallas.
8. Bliege, R., Smith, E. A., & Bird, B. (2015). Signaling theory strategic interaction, and symbolic capital 46(2), 221–248.
9. Duncan, R. B. (1972). Characteristics of organizational environments and perceived environmental uncertainty. *Administrative Science Quarterly*, 17(3), 313–327.
10. Fathmaningrum, E. S. & Mukti, G. B. (2019). Pengaruh Ketidakpastian Lingkungan, Akuntabilitas, Tekanan Eksternal, Pengendalian Internal, Dan Komitmen Manajemen Terhadap Penerapan Transparansi Pelaporan Keuangan (Studi Empiris Organisasi Perangkat Daerah Kabupaten dan Kota). *Jurnal Sosial Ekonomi dan Humaniora*, 5(2), 140–150.
11. Kaplan, R. S. & Norton, D.P. (1996). Using the balanced scorecard as a strategic management system.
12. Zuniga, N., Jenkins, M. & Jackson, D. (2018). *Does more transparency improve accountability? U4 anti-corruption helpdesk*.
13. Sari, M. R. (2016). Pengaruh Akuntabilitas, Faktor Organisasional, Dan Penggunaan Sistem Pengukuran Kinerja Terhadap Kinerja Organisasi. *Jurnal Akuntansi dan Keuangan Indonesia*, 13(2), 117–141.

14. Ahyaruddin, M., & Akbar, R. (2016). The relationship between the use of a performance measurement system, organizational factors, accountability, and the performance of public sector organizations. *Journal of Indonesian Economy and Business*, 31(1), 1–21.
15. Muhlbacher, J., Nettekoven, M., & Kovac, J. (2011). Competency management in Slovenia: Paradoxes between development trends and drivers of change. *Journal of East European Management Studies*, 16(1), 75–90.
16. Heinsman, H., de Hoogh, A. H., Koopman, P. L., & Muijen, J. J. (2008). Commitment, control, and the use of competency management 37(6), 609–628.
17. Putra, B. M. (2016). Pengaruh Tekanan Eksternal, Pengendalian Internal, Ketidakpastian Lingkungan.
18. Pickett, K. S. (1999). The manager's guide to internal control: Diary of a control freak. *Management Decision*, 37(2), 93–215.
19. Yuliani, N. L. (2017). Pengaruh Penyajian Laporan Keuangan, Karakteristik Kualitatif, Aksesibilitas, dan Pengendalian Internal Terhadap Penerapan Transparansi Laporan Keuangan Pemerintah Daerah. *Jurnal Bisnis dan Ekonomi*, 1–14.
20. Chambers, A. D., Selim, G. M., & Vinten, G. (1987). International Auditing, ELBS.
21. Noviyana, R. A., & Pratolo, S. (2018). Pengaruh Sistem Pengendalian Intern dan Motivasi Kerja Terhadap Kinerja Instansi Pemerintah dengan Akuntabilitas Publik Sebagai Variabel Intervening: Studi pada Organisasi Perangkat Daerah Kabupaten Klaten. *Reviu Akuntansi dan Bisnis Indonesia*, 2(2), 129–143.
22. Lok, P., & Crawford, J. (2004). Comparison, the effect of organisational culture and leadership style on job satisfaction and organisational commitment a cross-national. *Journal of Management Development*, 23(4), 321–338.
23. Tahar, A., & Sofyani, H. (2020). Budgetary participation, compensation, and performance of local government working unit: The intervening role of organizational commitment. *Journal of Accounting and Investment*, 21(1), 145–161.
24. Creswell, J. W. & Creswell, J. D. (2017). *Research design: Qualitative, quantitative, and mixed methods approaches*. Sage Publications.
25. Bryman, A., & Bell, E. (2007). *Business research methods*. Oxford University Press.
26. Ernawati. (2005). Pengaruh Strategi Bisnis dan Ketidakpastian Lingkungan terhadap Hubungan antara Informasi Broad Scope Sistem Akuntansi Manajemen dan Kinerja Manajerial. *Jurnal Akuntansi dan Investasi*, 6(1), 21–39.
27. Downey, H. K., Hellriegel, D., & Slocum Jr, J. W. (1975). Environmental uncertainty: The construct and its application. *Slocum* 20(4), 613–629.
28. Sinclair, A. (1995). The chameleon of accountability: Forms and discourses. *Accounting, Organizations and Society*, 20(2/3), 219–237.
29. Chintary, V. Q., & Lestari, A. W. (2016). Peran Pemerintah Desa dalam Mengelola Badan Usaha Milik Desa (BUMDES). *Jurnal Ilmu Sosial dan Ilmu Politik*, 5(2), 2442–6962.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

