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## ACCOUNTABILITY AND MANAGEMENT COMMITMENT'S EFFECTS ON BUMDES PERFORMANCE DURING COVID-19 PANDEMIC: DOES ENVIRONMENTAL UNCERTAINTY MATTER?

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### ABSTRACT

**Purpose:** This study aims to examine the influence of accountability and management commitment on organizational performance during covid-19 pandemic with environmental uncertainty as moderating variable.

**Methodology/approach:** This study used primary data obtained from survey through questionnaires. The measurement scale used in this questionnaire uses Likert Scale of 1-5. There were as many as 100 respondents who participated in this study. The sampling technique used purposive sampling with the following criteria: respondents were BUMDes directors or BUMDes managers, and BUMDes that had been established for more than two years. Then, the hypotheses were tested using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS).

**Findings:** The results showcased that environmental uncertainty does not moderate the relationship between accountability and management commitment on organizational performance, while accountability and management commitment have a positive effect on organizational performance.

**Practical implications:** this research provides practical implications for organizations to increase the actualization of accountable principles through strong management commitment so that budgets can be managed effectively and efficiently.



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**Originality/value:** This research investigates the moderating effect of environmental uncertainty on the influence of accountability and management commitment on the BUMDes performance.

**Keywords:** Accountability; BUMDes; Environmental Uncertainty; Management Commitment; Organizational Performance.

### ABSTRAK

**Tujuan penelitian:** Penelitian ini bertujuan untuk menguji pengaruh akuntabilitas dan komitmen manajemen terhadap kinerja organisasi pada masa pandemi covid-19 dengan ketidakpastian lingkungan sebagai variabel moderasi.

**Metode/pendekatan:** Penelitian ini menggunakan data primer yang diperoleh dari survei melalui kuesioner. Skala pengukuran yang digunakan dalam kuesioner ini menggunakan Skala Likert 1-5. Responden yang berpartisipasi dalam penelitian ini sebanyak 100 orang. Teknik pengambilan sampel menggunakan purposive sampling dengan kriteria sebagai berikut; respondennya adalah direksi BUMDes atau pengelola BUMDes, dan BUMDes yang telah berdiri lebih dari dua tahun. Kemudian hipotesis diuji menggunakan Structural Equation Modeling (SEM) berdasarkan Partial Least Squares (PLS).

**Hasil:** Penelitian ini menunjukkan bahwa ketidakpastian lingkungan tidak memoderasi hubungan antara akuntabilitas dan komitmen manajemen terhadap kinerja organisasi, sedangkan akuntabilitas dan komitmen manajemen berpengaruh positif terhadap kinerja organisasi.

**Implikasi praktik:** penelitian ini memberikan implikasi praktis bagi organisasi untuk meningkatkan aktualisasi prinsip akuntabel melalui komitmen manajemen yang kuat sehingga anggaran dapat dikelola secara efektif dan efisien.

**Orisinalitas/kebaharuan:** Penelitian ini menyelidiki pengaruh moderasi ketidakpastian lingkungan terhadap pengaruh akuntabilitas dan komitmen manajemen terhadap kinerja BUMDes.

**Kata kunci:** Akuntabilitas; BUMDes; Ketidakpastian Lingkungan; Kinerja organisasi; Komitmen Manajemen.

## INTRODUCTION

At the end of 2019, the world was shocked by the emergence of the deadly corona virus pandemic or we often heard about Covid-19 virus from the city of Wuhan, China ([Ashour et al., 2020](#)). This encourages the government to issue policies that affect people's activities, such as restricting people's movement. The virus attacked globally including Indonesia which has impacts not only on health but also on social, political and economic life. At the beginning of its appearance in Indonesia, the Covid-19 pandemic had an impact on several wheels of the economy in the country resulting many restaurants, street vendors, and factories went out of business ([Widaningsih et al., 2020](#)). This is not only happening in big cities, but also in various parts of the country and even in villages which results in the sluggishness of various economic sectors which makes many daily workers who are forced to be laid off and even terminated unilaterally by the company due to being unable to pay their employees' salaries ([Sihaloho, 2020](#)). The Central Bureau of Statistics stated that, in February 2021 the unemployment rate increased by 3.36% compared to the same period in 2020.

Village-Owned Enterprises (BUMDes) are one of the sectors affected by Covid-19 pandemic. Village-Owned Enterprises (BUMDES) are business entities managed by the community and the village government in an effort to build, strengthen, and create an economy according to the potential that exists in the village ([Dewi, 2014](#)). Regulation of the Minister of Villages PDTT Number 4 of 2015 concerning the Establishment, Supervision and Management, and Dissolution of Village-Owned Enterprises states that Village-Owned Enterprises, hereinafter referred to as BUMDes, are business entities that have the greatest orientation for the welfare of the village community which all or most of the capital is owned by the Village through direct participation originating from the separated Village assets to manage assets, services, and other businesses. BUMDes is an innovation or breakthrough to build a source of village original income (PADes) through a deepening of the potential that exists in the village as a means to build the economy through the smallest point, namely in the scope of government ([Andari et al., 2017](#)). Therefore, it is hoped that BUMDes can play an active role in generating the community's economy, creating new jobs, and making community businesses more productive and efficient so that they can help raise the standard of living and welfare of the people in the area ([Tomisa & Syafitri, 2020](#)).

The basis for the establishment of Village-Owned Enterprises is as a manifestation of the enactment of the village law number 6 of 2014 concerning villages, in this law it is stated that regions have the authority to administer and manage their own regions as a way to realize community welfare. In addition, this law also recognizes the existence of village autonomy so that with this autonomy the Village has the authority, among others, to carry out government administration, development and financial management ([Ridlwan, 2015](#)). In Government Regulation Number 43 of 2014 which was amended through PP Number 47 of 2015 it is stated that the village has an authority, namely to regulate resources and the direction of its own development. The performance of BUMDes in all sectors was facing a downturn due to Covid-19 pandemic. The Ministry of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia ([Kemendes PDTT, 2020](#)) states that there are around 51,000 BUMDes registered in Indonesia, 37,000 of which are able to run a business or have carried out economic transactions before Covid-19 pandemic occurred. However, post-covid-19, only 10,026 BUMDes still carry out economic transactions. The data show a significant decrease, but what needs to be underlined is how big the ability or resilience of BUMDes in dealing with these uncertain conditions. Therefore,

BUMDes must be able to make several efforts so that their performance can run optimally, especially in uncertain conditions like today (Ridlwani, 2015).

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In line with the above phenomenon, in order for the performance of BUMDes to be better, its development needs to be directed to the principle of accountability. According to Lestari (2019), Accountability is the obligation of individuals or authorities who are entrusted with knowing public resources and those concerned with them can then answer matters concerning their accountability (Lestari, 2019). Accountability is closely related to instruments for control activities, especially in terms of achieving results in public services and conveying them transparently to the public (Sari, 2016). A number of studies have been undertaken on organizational accountability, such as Jatmiko et al. (2022), and Saputra and Gunawan (2023) in local government, and Irawan et al. (2023) in non-Government Organization. However, the studies were undertaken during normal situation. Therefore, organizational accountability needs further attention, especially in uncertain conditions due to Covid-19 pandemic (Yaya et al., 2022).

BUMDes as public sector organization are required to report their responsibilities for a period of performance as a form of transparency to the public. In addition, one indication of the factors causing the failure of the accountability implementation program is the obligation to describe and justify the behaviour of the accountability actors (Ahyaruddin & Akbar, 2016). Especially in today's environmental conditions, accountability can be side lined, therefore there needs to be a commitment from management to remain obedient to the standards that have been set.

Management commitment in the public sector is closely related to the sincerity and responsibility of management to seriously achieve organizational goals even though there are sometimes conflicts of interest in it. According to Nadirsyah (2008) management commitment is a belief and strong support from management to carry out and implement a policy that is jointly determined so that the objectives of implementing the policy can be achieved. According to Silvia (2013), organizations with strong management commitment from their leaders and subordinates will find it easier to achieve the desired results to produce better performance, compared to organizations that do not have management commitment.

The existence of a strong management commitment is needed by the organization in order to improve performance accountability and better use of the performance information produced (Nurviasari & Riharjo, 2016). Management commitment is very much needed in an organization, especially in this case BUMDes because in the midst of environmental uncertainty as it is today, it needs strong encouragement from management to rise from the slump due to the impact of Covid-19. Innovation and experience in leading are needed to achieve good performance in organization.

The next thing that is no less important is organizational performance. Organizational performance has a very important role in providing services to the community (Pahlawi & Fatonah, 2020). Organizational performance is the organization's ability to carry out every task given to organization to achieve the goals, objectives, mission and vision of organization that has been determined. Organizational performance does not only focus on achieving results or goals, but also emphasizes the implementation process and resources to achieve its goals. When discussing the performance of an organization, there are several factors that affect performance such as; productivity, service quality, responsiveness, responsibility and accountability (Kewo, 2017).

Some of the performance aspects above should be applied in all BUMDes in order to achieve the goals of organization. The trend shows that most BUMDes establishments do not fulfil these criteria, so that their performance becomes shaky and over time it becomes out of control and eventually they can go out of business. In the midst of Covid-19 pandemic, this should be a moment for BUMDes to find ways to survive in these difficult conditions and find new solutions to achieve organizational performance that remains productive.

Finally, one factor that may or may not have an effect is the current environmental uncertainty. When the environment is in a stable condition, the planning and control process does not encounter many problems, but in an uncertain condition the planning and control process will become more difficult and face many problems, because future events are difficult to predict (Rifai, 2019). The environmental uncertainty that occurs is the result of the Covid-19 pandemic condition which could have caused the three factors described above to be influential. The three factors are accountability, management commitment and the last is organizational performance. Basically, these three factors have their own influence on other factors so it is necessary to do research to find out about this.

This research was adapted from previous studies by Winfield (2003), Cavalluzzo and Ittner (2004) and Sari (2016). Previous studies on organization performance were conducted during normal time and limited studies during crises such as covid-19 pandemic. The differences between this study and previous research are to add endogenous, moderating, location, time and population variables. The endogenous variable added is management commitment while the moderating variable added is environmental uncertainty that has occurred due to the Covid-19 pandemic. This research was conducted in the Sleman Regency and Kulon Progo Regency. The reason the researcher chose BUMDes in the 2 regencies is based on two conditions, namely, Sleman is a representative area close to the city, while Kulon Progo is a representative area far from the city. However, both have similarities in their BUMDes which are still developing. This study used populations of Village Owned Enterprises (BUMDes) in Sleman Regency and Kulon Progo Regency. This research is expected to be reference for BUMDes managers in improving organizational performance in Sleman Regency and Kulon Progo Regency in exploring the original potential that exists in the village so that it can be more productive and efficient to help improve the standard of living and welfare from people in the area.

Accountability is a form of individual responsibility to build public trust in what has been done. Dubnick (2005) stated that the process of development and change in an organization can be assumed when the accountability of an organization is good, it will affect transparency and will indirectly improve organizational performance. The theoretical foundation that makes accountability one of the important indicators in measuring organizational performance during Covid-19 pandemic is stewardship theory. According to this theory, organizations are stewards and have an obligation to inform the public about their performance. The results of research conducted by Sari (2016), Wirnipin et al. (2015), and Novatiani et al. (2019) show that accountability has a positive effect on organizational performance. The first hypothesis is as follow:

H1: Accountability has a positive effect on organizational performance during Covid-19 pandemic

Management commitment can be defined as the ability of an individual to align personal interests with organizational interests. Strong management commitment in an organization tends to improve organizational performance through service quality and also management policies towards the organization. In this study, the theoretical basis that makes management

commitment one of the important indicators in measuring organizational performance during Covid-19 pandemic is the theory of stewardship. The results of research conducted by Pahlawi and Fatonah (2020), Tahar and Kuncahyo (2020) show that management commitment has a significant positive effect on organizational performance. The second hypothesis is as follow:

H2: Management commitment has a positive effect on organizational performance during Covid-19 pandemic

Fathmaningrum and Mukti (2019), Rahim and Rahim (2019) state that environmental uncertainty is one of the factors that often causes organizations to make adjustments to organizational conditions with the environment. One of the consequences of environmental uncertainty is the accountability of an organization. However, due to this uncertain condition, there is an information asymmetry between the two parties which causes less information to be conveyed to the public. Researchers try to relate this to signalling theory because of information asymmetry due to the Covid-19 pandemic.

H3: Environmental uncertainty weakens the accountability relationship on organizational performance during Covid-19 pandemic

Environmental uncertainty are factors from internal and external organizations that can affect the organization's operations in achieving its goals. Silvia (2013), and Wiprast et al. (2014) found that organizations that have a strong management commitment from their leaders and subordinates will find it easier to improve the desired results to produce better performance, compared to organizations that do not have management commitment. The researchers tried to tie this research with signalling theory because of information asymmetry due to the Covid-19 pandemic.

H4: Environmental uncertainty weakens the relationship between management commitment on organizational performance during Covid-19 pandemic

Research model for this study is shown in the following Figure 1.

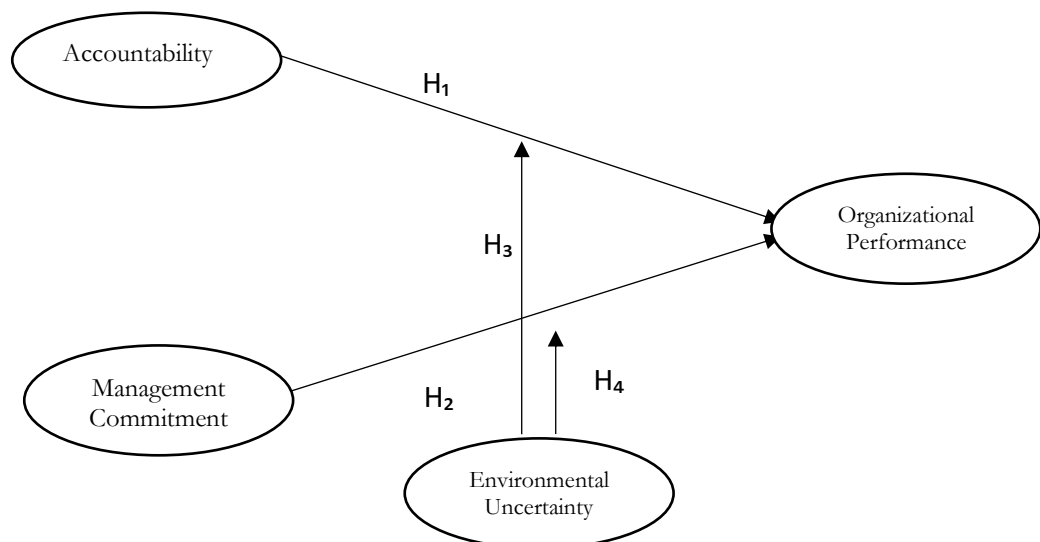


Figure 1. Relationship Model Between Variables

The object of this research was Village Owned Enterprises (BUMDes) in two districts in Yogyakarta, namely; Sleman Regency and Kulon Progo Regency. Meanwhile, the subject of this research was the director of BUMDes or BUMDes managers in Sleman and Kulon Progo districts. The target of the Village-Owned Enterprises (BUMDes) to be investigated is 100 BUMDes with 50 BUMDes in each district. The research method used quantitative data. The type of data used in this study was primary data. The sampling technique used was purposive sampling. There are several criteria that must be met, namely; respondents are directors BUMDes or BUMDes managers, BUMDES has been established for 2 years, respondents have experience working in BUMDes for at least 2 years and have faced situations before and during the Covid-19 pandemic. This study used a questionnaire method to collect data. The measurement scale used in this questionnaire used Likert scale model of 1 to 5 ranging from strongly disagree (1), disagree (2), neutral (3), agree (4), and strongly agree (5).

In this study, it consists of three types of variables, namely exogenous variabel, Endogenous variable, and moderating variables. In this study, the endogenous variables were accountability, which consisted of 5 questions adapted from [Ridlwan \(2015\)](#), [Winfield \(2003\)](#), and management commitment, which consisted of 6 questions adapted from [Cavalluzzo and Ittner \(2004\)](#) and [Sari \(2016\)](#). Organizational performance is the endogenous variable consisting of 5 questions adapted from [Sari \(2016\)](#) while environmental uncertainty is a moderating variable consisting of 6 questions adapted from [Duncan \(1972\)](#).

This study uses data analysis tools in testing the relationship between constructs with the Partial Least Square (PLS) method and processed with SmartPLS 3.0. The use of PLS is intended to be able to reconstruct and test research models ([Hair et al., 2019](#)). The PLS approach is suitable in this study because it allows a relatively small sample size and can also increase the complexity of the model. Data analysis includes evaluating the outer model, evaluating the inner model, and testing hypotheses.

**RESULT AND DISCUSSION**

There were 103 questionnaires that were successfully distributed to village-owned enterprises (BUMDes) in Sleman and Kulon Progo districts. However, there were several questionnaires that could not be returned according to the predetermined time with a total of 2 questionnaires, so that the number of questionnaires returned was 101 questionnaires. After inputting the data, there was 1 questionnaire that could not be processed because the questionnaire did not meet the criteria and there were several protocols in the questionnaire that had not been answered. So that the questionnaires returned and can be processed as many as 100 questionnaires.

The results of the bias test, the sig value in Levene's Test for Equity of Variances shows that  $0.84 > 0.05$  and the 2-tailed sig value is  $0.18 > 0.05$ . This means that  $H_0$  is accepted and  $H_a$  is rejected, it can be concluded that there is no significant difference between the average score of respondents' answers in Sleman Regency and Kulon Progo Regency, so it can be said that there is no bias from the data obtained.

Variable	N	std. Dev	Theoretical Range			Actual Range		
			Min	Max	Means	Min	Max	Means
Accountability(A), 5 Item Statements	100	2.19	5	25	15	14	25	20.50

<i>Management Commitment</i> (MC), 6 Item statements	100	2.37	6	30	18	21	30	24.97
<i>Environmental Uncertainty</i> (EU), 4 items statement	100	1.83	4	15	9.5	4	15	7.88
<i>Organizational Performance</i> (OP), 5 Items statements	100	2.74	5	24	14.5	10	24	16.83

Source: Primary data processed, 2022

**Table 1.**  
Descriptive  
Statistics

Based on the table above, the actual mean and theoretical mean value more significant than the standard deviation, thus, it can be concluded that each variable had relatively high value.

Code	Indicators	Value	Conclusion
Accountability (A) – AVE: 0.618			
A1	The BUMDES that I manage has a policy of accountability to the village community which also applies during the COVID-19 pandemic.	0.634	Valid
A2	The BUMDES that I manage has informed the public about the goals of the work program during the COVID-19 pandemic.	0.715	Valid
A4	The implementation of activities during the COVID-19 pandemic has been reported transparently by the BUMDES that I manage.	0.887	Valid
A5	Financial accountability during the COVID-19 pandemic has been reported transparently by the BUMDES that I manage.	0.878	Valid
Moderating Effect 1 – AVE: 1,000			
A*EU	Accountability * Environmental Uncertainty	1,534	Valid
Environmental Uncertainty (EU) – AVE: 0.525			
EU1	The Large-Scale Social Restrictions Regulation (PSBB) hampers the space for the BUMDES that I manage.	0.800	Valid
EU4	The COVID-19 pandemic requires changes to the plans that have been prepared by BUMDES.	0.735	Valid
EU5	The quality of information from outside parties cannot be used as a basis for decision making when facing the COVID-19 pandemic.	0.630	Valid
Management Commitment (MC) – AVE: 0.582			
MC1	As a leader, I have a strong commitment to achieving BUMDES financial performance.	0.789	Valid
MC2	As a leader, I have a strong commitment to achieving BUMDES social performance for village communities.	0.752	Valid
MC3	BUMDES service quality remains a priority during the COVID-19 pandemic.	0.734	Valid
MC4	As a leader, I always use performance information in making BUMDES decisions.	0.777	Valid
MC5	As the leader, I routinely conduct analysis of the impact of the COVID-19 pandemic and its solutions for BUMDES.	0.750	Valid
MC6	As the leader, I actively take the initiative to realize the potential for cooperation assistance from various parties for BUMDES.	0.776	Valid
Moderating Effect 2 – AVE: 1,000			
MC*EU	Management Commitment * Environmental Uncertainty	1,022	Valid
Organizational Performance (OP) – AVE: 0.587			
OP1	The quality of service at the BUMDES where I work was above the average of other BUMDES during the COVID-19 pandemic.	0.817	Valid
OP2	My BUMDES contribution in helping village communities during the COVID-19 pandemic has increased.	0.795	Valid
OP3	The COVID-19 pandemic has pushed the BUMDES that I manage to carry out innovation and improvement processes.	0.773	Valid
OP4	The profit achievement projected by my BUMDES is in accordance with the target despite facing the COVID-19 pandemic.	0.672	Valid

**Table 2.**  
Convergent  
Validity

Source: Primary data processed using PLS, 2022



Convergence validity can be said to be good or valid if the outer loading value > 0.6 and the AVE value is > 0.5. Based on this opinion, two tests were carried out because during the first test there were several construct indicators that were still below 0.5 (Outer Loading) and below 0.5 (AVE). After the second test, all indicators to test convergent validity were met and all indicators were declared valid (Hair et al., 2019).

**Table 3.**  
Discriminant  
Validity  
(Fornell-  
Larcker  
Criterion)

	A	EU	MC	Moderating Effect 1	Moderating Effect 2	OP
Accountability (A)	0.786					
Environmental Uncertainty (EU)	-0.453	0.725				
Management Commitment (MC)	0.563	-0.165	0.763			
Moderating Effect 1	0.223	-0.278	-0.200	1,000		
Moderating Effect 2	-0.301	0.251	-0.243	0.173	1,000	
Organizational Performance (OP)	0.488	-0.321	0.528	-0.014	-0.202	0.766

Source: Primary data processed using PLS, 2022

The table above is the result of discriminant validity testing. The results of the Fornell Larcker Criterion test show that discriminant validity has been met or valid. This can be seen from the value of the AVE root in the diagonal sequence showing a greater value compared to the other constructs (Hair et al., 2019).

**Table 4. Composite Reliability and Cronbach's Alpha**

Construct	Cronbach's Alpha	Composite Reliability
Accountability (A)	0.788	0.864
Environmental Uncertainty (EU)	0.545	0.767
Management Commitment (MC)	0.858	0.893
Moderating Effect 1	1.000	1.000
Moderating Effect 2	1.000	1.000
Organizational Performance (OP)	0.770	0.850

**Table 4.**  
Composite  
Reliability and  
Cronbach's  
Alpha

Source: Primary data processed using PLS, 2022

The results of composite reliability and Cronbach's alpha testing, A construct is said to be reliable if the Cronbach's Alpha value and the Composite Reliability value are > 0.7, but according to alpha value < 0.6 is generally said to have low reliability. Therefore, it can be concluded that all constructs can be said to be reliable with a note that the environmental uncertainty variable has a low reliability value (Hair et al., 2019).

**Table 5.**  
Adjusted R-  
Square Value

Construct	Adjusted R-Square
Organizational Performance (OP)	0.321

Source: Primary data processed using PLS, 2022

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The table above shows that the Adjusted R-Square value for organizational performance (OP) is equal to 0.321, which means that the variable of organizational performance is explained by the endogenous variables, namely accountability and management commitment of 32.1%. While the rest is explained by other variables outside this study, namely 67.9%.

Hypothesis	Code	Original Sample (O)	T Statistics ( O/STDEV )	P Values	Conclusion
Panel 1: Direct effect					
Accountability → Organizational Performance	H <sub>1</sub>	0.202	1.724	0.043	Supported
Management Commitment → Organizational Performance	H <sub>2</sub>	0.379	3.569	0.000	Supported
Panel 2: Indirect effect					
Moderating Effect 1 → Organizational Performance	H <sub>3</sub>	-0.021	0.241	0.405	Not Supported
Moderating Effect 2 → Organizational Performance	H <sub>4</sub>	0.001	0.006	0.498	Not Supported

Source: Primary data processed using PLS, 2022

**Table 6.**  
Hypothesis Testing Results

From Table 6, it can be concluded that accountability and management commitment have a relationship with organizational performance with all results showing positive direction (original sample), p-value less than 0.05 and t-statistic more than 1.66. Furthermore, the relationship between A and MC towards OP is moderated by EU having positive direction (MC) and negative direction (A) and p-value of more than 0.05 and t-statistic of less than 1.66. So, it can be concluded that H1 and H2 are supported and H3 and H4 are not supported.

### The Effect of Accountability on Organizational Performance during the Covid-19 Pandemic

This study shows that accountability has a positive effect on organizational performance. A good accountability is expected to be able to build trust in what has been done and reported to parties in need as a form of accountability for BUMDes managers as public servants. It can be said that the higher level of BUMDes accountability in terms of financial management and financial reporting in Sleman and Kulon Progo districts, it will further improve organizational performance during the Covid-19 pandemic. This is in line with stewardship theory and research conducted by [Novatiani et al. \(2019\)](#) which states that accountability has a positive effect on organizational performance. This finding also support [Pratolo et al. \(2022\)](#) in the local government that accountability for managing the COVID-19 response budget had an indirect positive relationship with public trust through the quality of COVID-19 handling services. There were some accountability practices were applied by BUMDes such as putting public interest as the main objective, informing the public about their goals, provide transparent report on financial and non-financial aspects. These accountability practices contribute to the organizational achievement such as quality of services provided, increasing contribution in helping village communities, improvement in innovation and operational efficiency. Based on this research, the researchers concluded that the majority of BUMDes managers working in Sleman and Kulon Progo districts have implemented the principle of accountability as a form of their responsibility in terms of reporting, presenting, and disclosing all forms of business activity in accordance with existing guidelines and regulations so that the quality of performance BUMDes is getting better from all aspects.

### **The Effect of Management Commitment on Organizational Performance during the Covid-19 Pandemic**

This study shows that management commitment has a positive effect on organizational performance. Management commitment is a belief and strong support from management, in this case BUMDes managers, to carry out, and implement a policy that is determined jointly so that the objectives of implementing the policy can be achieved as well as possible. Management commitments are in terms of commitment in achieving financial performance, social performance, increase cooperation with various party. These commitments contribute to the organizational achievement such as quality of services provided, increasing contribution in helping village communities, improvement in innovation and operational efficiency. This indicates that the higher commitment from BUMDes managers in Sleman and Kulon Progo districts, the higher the organizational performance will be improved during the covid-19 pandemic. This is in line with stewardship theory which states that a steward will behave in accordance with organizational goals as a form of their commitment and responsibility without any personal/individual interest in it. The results of this study are in line with research conducted by [Pahlawi and Fatonah \(2020\)](#), [Tahar and Kuncahyo \(2020\)](#), and [Tahar and Sofyani \(2020\)](#) which states that management commitment has a significant positive effect on organizational performance. Based on the results of this study, the researchers concluded that the commitment of BUMDes managers in Sleman and Kulon Progo districts can have a significant influence on an organization's success in dealing with the impact of the co-19 pandemic.

### **The Moderating Effect of Environmental Uncertainty on the Relationship of Accountability on Organizational Performance During Covid-19 Pandemic**

The results for the moderating effect revealed that the environmental uncertainty could not moderate the relationship between accountability and organizational performance; thus, H3 was not supported. It might happen because of the issue of Uncertainty environment seems to be only an issue of regulatory change and not a reference in the implementation of good governance. in other words, even though there is theoretical support that environmental uncertainty refers to organizational performance, the application of the accountability principle perceived by respondents does not interact with environmental uncertainty in influencing organizational performance. The results of this study are in line with several previous studies conducted by [Inman and Green \(2021\)](#) which state that environmental uncertainty has no effect on organizational performance.

### **The Moderating Effect of Environmental Uncertainty on Relationship of Management Commitment on Organizational Performance During Covid-19 Pandemic**

The results for the moderating effect revealed that the environmental uncertainty could not moderate the relationship between management commitment and organizational performance; thus, H4 was not supported. The rejection of the results of this study could be due to the manager's ability to predict the possibilities that will occur and be able to identify the character of the company itself and the existence of appropriate management commitment for each different environmental condition, will not affect organizational performance. The uncertainty that occurred as a result of the Covid-19 pandemic has caused various dynamics of change, including regulatory changes, policy changes, technological changes from face-to-face to online systems, market changes and increasingly narrow business competition.

## CONCLUSION

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From this study, it can be concluded that accountability and management commitment have positive effect on organizational performance during the covid-19 pandemic, while environmental uncertainty does not weaken the relationship between accountability and management commitment to organizational performance during the covid-19 pandemic. This research provides practical implications for organizations to increase the actualization of accountable principles through strong management commitment so that budgets can be managed effectively and efficiently. This study has limitation in terms of data collection methods and coverage which is only within two districts in Yogyakarta Province. To increase external validity, future research is expected to be carried out in national scope. In addition, further research can combine research methods not only by using a questionnaire test tool, but also by using interview techniques with respondents to capture the detail interaction between accountability, management commitment and Bumdes performance.

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