



THE EFFECT OF APPLICATION OF ACCOUNTING SYSTEMS AND UTILIZATION OF INFORMATION TECHNOLOGY ON THE ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT (CASE STUDY IN TANJUNGANOM VILLAGE)

Eka Fitriana Aryanti¹, Khanifah², Agus Triyani³

^{1,2,3} Wahid Hasyim University

¹ekafitriyana850@gmail.com , ²khanifah@unwahas.ac.id , ³agustriyani@unwahas.ac.id

Abstract

This study was conducted with the aim of testing the effect of the Application of the Village Financial Accounting System Application and the Utilization of Information Technology on the Accountability of Village Fund Management in Tanjunganom Village. The population in this study is the village apparatus in Tanjunganom Village. This study uses a quantitative approach. Data was collected using a questionnaire with a sample of 32 respondents. This research was processed using SPSS version 24. The data analysis methods used are validity test, reliability test, classical assumption test, multiple linear regression analysis, and t test (partial test). These results indicate that the Village Financial Accounting System Application has a positive effect on Village Fund Management Accountability, but Information Technology Utilization has no effect on Village Fund Management Accountability.

Keyword :

Application of the Village Financial Accounting System, Utilization of Information Technology.

INTRODUCTION

Village financial management is regulated by Minister of Home Affairs Regulation Number 20 of 2018 concerning village fund management which states that village financial management is a whole activity that includes planning, implementation, administration, reporting and accountability of village finances. The village is a unit in the government system, on the basis of this the central government gives the authority to organize a government and development in the area. (I Putu Agus Sudarmana, Gede Mertha Suditha, 2020).

This research was conducted to find out the application of the village financial accounting system (Siskeudes) to the accountability of village fund management in Tanjunganom Village. The use and creation of a village financial accounting system intends to make it easier for local governments to regulate, control large amounts of data, minimize errors and maintain consistency in the process. The financial accounting system is implemented to facilitate jobs in managing village finances so that the data is more accurate and there are no misunderstandings. With this siskeudes it is hoped that the village will be able to manage village finances well so that it can have an impact on the welfare of the village community. Starting from the process of budgeting, implementation, and accountability to village financial reporting, the implementation of the village financial system (siskeudes) can run well.

LITERATURE REVIEW

Stewardship Theory

Stewardship theory argues that situation management is not motivated by individual goals but rather is aimed at their main results for the benefit of the organization. Stewardship theory describes the existence of the village government as a public sector organization that can be trusted, accommodates the aspirations of its people, provides good service and can be accountable for village funds entrusted to it. Thus the goals of the organization for the welfare of society can be achieved optimally. To be able to carry out these responsibilities, the village government (steward) must direct all of their abilities and expertise effectively and efficiently, thus the community/local government/central government (principal) assessment of the village government will be very satisfactory. Satisfying results will create satisfaction for the village government because the Stewardship Theory illustrates a strong relationship between satisfaction and success. The success of the village government (steward) as assessed by the principal shows that the village government works with prioritizing the interests of the organization/institution, and this is the basis of the Stewardship Theory. From understanding Thus, this study uses stewardship theory as the basis for the study.

Village Financial System Application

The village financial system application (SISKEUDES) is an application developed by the Finance and Development Supervisory Agency (BPKP) with the aim of improving the quality of village government financial governance (BPKP, 2016). The features presented in the village financial management application are made simple and user friendly so that it makes it easy for users to operate the SISKEUDES application.

The SISKEUDES application system has the following advantages: complies with regulations, facilitates village financial management, ease of use of the application, is equipped with an internal control system (built-in internal control), and is equipped with implementation instructions and application manuals. So the implementation of SISKEUDES in accordance with the rules will make it easier to

make a financial report, so that a financial report free of misstatements made using SISKEUDES will be of higher quality, with SISKEUDES it will make it easier to make decisions about what a village will do.

Utilization of Information Technology

Technology comes from the Greek, namely *Technologia* according to the Webster Dictionary means systematic treatment or handling something systematically, while *techne* as the basis of the word technology means skill or expertise, skills and knowledge. The word technology is often understood by ordinary people as something in the form of machines or things related to machinery. According to Roger, technology is a design or design for action tools that reduce uncertainty with causal relationships in achieving a desired result. While the opinion of Jacques Ellul defines technology as a whole method that rationally leads and has efficient characteristics in every human activity. Gary J Anglin argues that technology is the application of behavioral and natural sciences as well as other knowledge in a systematic and systemic way to solve problems.

In everyday life we are inseparable from information and even really need information. Information itself is often associated with technology that we are familiar with with information technology that we generally know. However, information has a very broad meaning, not only in technology. Although in reality we cannot deny that this information has a close relationship with technology, because with the development of technology itself information is also developing rapidly, because it is appropriate that this development of technology and information forms an era, namely the "Information Age".

Village Fund Management Accountability

Village fund management accountability is the responsibility of the village government in managing village funds, which is carried out based on procedures, policies, and applicable laws and regulations and in accordance with the principles of village financial management (Supadmi and Suputra, 2018). Accountability for managing village funds is the obligation to provide accountability or answer and explain the performance and actions of the village head to the regent in the form of a report with the principle that every village financial management activity must be accountable to the village community, in accordance with statutory regulations (Kristianto, et al 2018) .

Based on the above conclusions, that village fund management accountability is the responsibility of the village government and explains the performance of the village head to the district head and the village community in the form of managing and village financial management activities carried out based on procedures, policies and laws that apply and in accordance with management principles village finance.

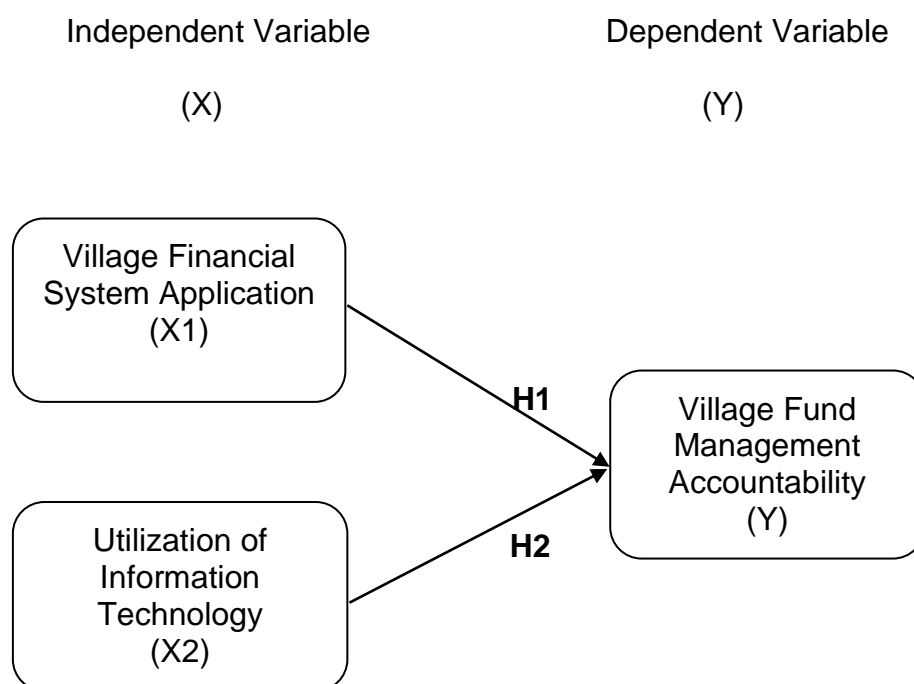
Effect of Village Financial System Application (Siskeudes) on management and village accountability

The Village Financial System Application (Siskeudes) was developed to meet the needs of village financial management and has an accountability concept, namely being able to account for where the money or Village Funds are used. Improving the quality of village financial governance that meets the principles of transparency and accountability, one of the efforts is by implementing the Siskeudes Application, both from the planning, reporting and accountability stages. The application of the Siskeudes Application makes it easier for village officials to prepare various financial administration documents and reports in accordance with applicable laws and regulations (M. Arfiansyah, 2020).

The influence of the use of information technology on management and village accountability.

Information technology is used by an organization for processing and storing information, as well as functioning as information dissemination. Utilization of information technology can lighten and assist the tasks performed as well as the preparation of financial reports. (Rahadi, 2007) states that Information Technology has benefits or convenience for someone in saving time and energy. Likewise at the village government level, the use of technology is used by village officials in managing data and storing information. Mummad Fadil's research (2020) shows that the use of information technology has a positive effect on the accountability of managing village funds. Utilization of information technology makes the information obtained more relevant and the distribution of information more effective. So that this will minimize fraud in allocating village funds.

CONCEPTUAL FRAMEWORK



RESEARCH METHOD

This study aims to look at "The Influence of the Implementation of the Village Financial Accounting System, Utilization of Information Technology on the Accountability of Village Fund Management in Tanjunganom Village". The data sources used in this research were primary data from questionnaires distributed to village heads, secretaries, heads of administrative and general affairs, heads of financial affairs, heads of planning affairs, heads of government sections, heads of welfare sections, heads of service sections, heads of hamlets, BPD (Regional Consultative Body), and RT in Tanjunganom village.

Sources of research data come from respondents' answers through questionnaires that have been tested with validity and reliability tests.

The research population is village apparatus who have direct involvement in managing village finances in Tanjunganom Village. This study used a random sampling technique of 32 samples. The data analysis process uses the SPSS program. Descriptive is a description of the data which is a description of the data used in the process for calculating the next stage (testing the hypothesis). Methods of

data analysis using multiple regression analysis. Prerequisite analysis testing includes testing for normality, multicollinearity, and heteroscedasticity. While testing the hypothesis with multiple linear regression analysis.

RESULT AND DISCUSSION

Table 1 Descriptive Statistics
Statistics

		Siskeudes (X1)	Utilization of Information Technology (X2)	Village Fund Management Accountability (Y)
N	Valid	32	32	32
	Missing	0	0	0
Mean		28,31	20,97	83,03
Std. Deviation		1,786	2,008	5,597
Variance		3,190	4,031	31,322
Range		6	7	18
Minimum		4	3	4
Maximum		5	5	5

Source: SPSS Data Processing Results, (2020)

The table above shows that:

The minimum value of the Village Financial Accounting System Application (Sikeudes) variable (X1) is known to have a minimum value of 4 and a maximum value of 5. The mean value (mean) is 28.31 with a standard deviation of 1.786 which means that there is a variant contained in the application village financial accounting system (sikeudes). This explains that the minimum value of the respondent's answer to the question on sikeudes (X1) gives an agree answer while the maximum average value of the respondent on the question on sikeudes (X1) gives a very agree answer in filling out the questionnaire.

The minimum value of the Information Technology Utilization variable (X2) is known to be 3 and the maximum value is 5. The mean value (mean) is 20.97 and the standard deviation value is 2.008 which means that there are variants of the answers contained in the use of information technology. This explains that the minimum value of the answers does not agree, while the average maximum value of the respondents to questions on the use of information technology (X2) gives answers that strongly agree in filling out the questionnaire.

The minimum value for the Village Fund Management Accountability variable (Y) is known to be 4 and the maximum value is 5. The average value (mean) is 83.03 with a standard deviation of 5.597 which means that there are variants of the answers contained in accountability for village fund management. This explains that the minimum value of the answer agrees while the maximum average of respondents to the question on village fund management accountability (Y) gives a strongly agree answer in filling out the questionnaire.

Table 2 Test Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
,877	32

Source: Data processed in SPSS, (2022)

Based on the results of data processing in the table above, it shows that the Cronbach's Alpha value is 0.877, which means that the value is greater than 0.70. It can be concluded that the respondents' answers about all the indicators questioned for the village financial accounting system variables, information technology utilization, and accountability are declared reliable.

Classic assumption test

The results of the classical assumption test that has been carried out in this study are as follows:

Table 3 Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,67903162
	Most Extreme Differences	
	Absolute	,120
	Positive	,061
	Negative	-,120
Test Statistic		,120
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Data processed in SPSS, (2022)

The Normality test uses statistical analysis with the Kolmogorov-Smirnov test with the Probability value criteria > 0.05 , so the data is normally distributed. The results of the normality test show that the research data is normally distributed as evidenced by an asymp.sig of 0.200 which is greater than the significant level of 5%. Then the regression model meets the assumption of normality.

Table 4 Multicollinearity Test
The multicollinearity test results are shown in the table:

Model	Tolerance	Collinearity Statistics	
		VIF	
(Constant)			
Siskeudes	,919		1,088
Tek.Informasi	,919		1,088

Source: Data processed in SPSS, (2022)

Based on the table above, the multicollinearity test shows that the overall variable tolerance value is above 0.10 (> 0.10). VIF calculation results also show that the overall value of the variables is below 10 (< 10). Thus it can be concluded that there is no multicollinearity.

Table 5 Heteroscedasticity Test
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,828	3,808		-,480	,635
	Siskeudes application	-,001	,100	-,003	-,014	,989
	Utilization of Information Technology	,162	,089	,342	1,811	,081

a. Dependent Variable: Village Fund Management Accountability
Source: SPSS Data Processing Results, (2022)

This study uses the Glacier test to regress the absolute value of the residuals on the independent variables so that a probability value is generated. From the table above it shows that the value of Sig. of each variable is 0.989 for the village financial accounting system application variable (siskeudes), and 0.081 for the variable of information technology utilization. From these results, it can be concluded that the regression equation model does not experience heteroscedasticity. This is because the value of each variable is not significant, or the Sig value. bigger 0.05.

Table 6 Multiple Linear Regression Analysis

Multiple Linear Regression Test

	Koefisien		Nilai t	Sig.
B				
(Constant)	5,345	6,989	1,261	,451
Siskeudes	2,826	,183	15,404	,000
Tek.Information	-,085	,164	-,518	,609
R				0,952
R Square				0,907
Adjusted R				0,900
F Count				131,724
Sign F				0,000

Source: SPSS Data Processing Results, (2022)

Based on the table above, the results of the coefficients are looking at the multiple linear regression equation and testing the hypothesis with the t hypothesis for each independent variable.

$$Y_i = \alpha + \beta_1 X_1 + \beta_2 X_2 + \alpha$$

Or

$$13.931 = 2.645(X_1) - 0.276(X_2) + e$$

The regression coefficient for the application of the village financial accounting system (siskeudes) (X_1) = 2.826 states that every discussion of one unit of application of the village financial accounting system increases management and village accountability by 2.826.

The regression coefficient for the use of information technology (X_2) = -.085 states that for each additional one unit of time the use of information technology decreases management and village accountability by -0.085.

The coefficient of determination R square is 0.907, which means that 90.7% of the variation in the dependent variable of village fund management accountability can be explained by the independent variable application of the village financial accounting system (siskeudes) and the use of information technology, while the rest is influenced by variables not explained in the model.

**Table 7 Result T Test
Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,345	6,989		,765	,451
	Siskeudes Application	2,826	,183	,943	15,404	,000
	Village Fund Management Accountability	-,085	,164	-,032	-,518	,609

a. Dependent Variable: Village Fund Management Accountability

Source: SPSS Data Processing Results, (2022)

The hypothesis in this study has a significant effect between the independent variables and the dependent variable. The hypothesis test used is as follows:

H1 Application of the Village Financial Accounting System (Siskeudes) on the Accountability of Village Fund Management

The first hypothesis (H1) states that the village financial accounting system has a positive effect on village fund management accountability. The results of the table above show that the t-count value (15.404) is greater than the t-table

(1.694), with a significant level of 0.00 (p-value <0.05) then Ha is accepted and Ho is rejected, meaning that there is a positive influence between village financial accounting system for village fund management accountability.

H2 The second hypothesis (H2) states that the use of information technology has no effect on the accountability of managing village funds. The results of the table above show that the t-count value (-0.518) is smaller than t-table (1,694) with a significant level of 0.297 (p-value > 0.05) then Ho is accepted and Ha is rejected, meaning that there is no significant effect between utilization information technology on village fund management accountability.

CONCLUSION

Based on the description of the research results and discussion, several conclusions can be drawn, namely: (1) This study proves that the application of the village financial accounting system (siskeudes) has a positive effect on the accountability of village fund management. that the better the application of the financial accounting system in Tanjunganom Village, the higher the accountability for managing village funds generated by village apparatus in Tanjunganom Village. (2) The use of information technology does not significantly affect the accountability of managing village funds, due to a lack of report processing equipment or computer equipment used by village officials in processing and reporting village financial reports. (3) Application of the village financial accounting system in managing village funds will make it easier for officials to process and be accountable for the activities carried out to the community. This is in line with the theory of stewardship, namely that village apparatus can carry out good village fund management for the benefit of village communities through good competency improvement and involvement of village communities in managing village funds.

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