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Effect of Use of Information Technology, Accounting Information Systems, Internal Control Systems and Competence for Village Fund Management Accountability

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ABSTRACT

The aim of this research is to see the influence of the use of Information Technology, Accounting Information Systems, Internal Control Systems and Competence on the Accountability of Village FundManagement in Jambi District outside the city. The population in this research is the government village in Jambi Luar Kota District, Muaro Jambi Regency, which consists of 19 villages and 1 sub- district. Purposive sampling technique was used in sampling. Each village was selected by 3 respondents who were related to village financial management, namely the Village Head, Village Secretary and Head of Finance. The number of respondents in this study was 57 respondents. The data analysis method used is multiple linear regression using the SPSS version 24 software program.

Keywords: Utilization of Information Technology, Accounting Information Systems, Internal ControlSystems, Competence, Accountability

INTRODUCTION

The government prioritizes villages in development, providing village funds taken directly from the State Revenue and Expenditure Budget to be managed by villages independently. As a developing country, Indonesia needs a lot of infrastructure development, such as what the Indonesian government is currently implementing, namely building villages to make them more advanced and developed with the potential that these villages have. Village development

also requires a large amount of funds, where funds distributed by the central government to village governments through the APBD must be managed well.

Based on Law No. 6 of 2014, villages have the following resources: original village income, regional tax participation and district/city regional levies, central and regional financial balance funds received from districts/cities. form of household allocation from households. APBN (Village Fund), financial support from the State APBD and Regency/City APBD (Village Fund Distribution), as well as grants and donations from non-binding third parties. Law No. 6 of 2014 empowers villages to organize and manage their authority according to their needs and priorities. This means that village funds are used to finance all village authorities in accordance with the needs and priorities of village funds. However, considering that Village Funds originate from Central Expenditure, to optimize the use of Village Funds, the Government is given the authority to set priorities for the use of Village Funds to support Village development programs and empower Village communities.

Based on Government Regulation Number 60 of 2014 concerning Village Funds originating from the APBN, as amended several times, the latest by Government Regulation Number 8 of 2016 concerning the Second Amendment to Government Regulation Number 60 of 2014. In addition, in order to create village financial governance that is accountable, transparent, and responsible, then the issuance of Permendagri Number 20 of 2018 concerning Village Financial Management, with the consideration of implementing the provisions of Article 106 PP 43/2014 concerning Regulations for Implementing Law Number 6 of 2014 concerning Villages as amended by Government Regulation Number 47 of 2014 2015 concerning Amendments to Government Regulation Number 43 of 2014.

As explained in Minister of Home Affairs Regulation Number 20 of 2018 Article 29 that "Village Finances are all Village rights and obligations that can be valued in money as well as everything in the form of money and goods related to the implementation of Village rights and obligations." Furthermore, in number 6, it is explained that "Village Financial Management is all activities which include planning, implementation, administration, the Village Head submits a report on the implementation of the first semester APBDes to the Regent/Mayor via the sub-district head. The report as intended in paragraph (1) consists of a report on the implementation of the APBDes and a report on the realization of activities.

The Village Head submits an accountability report on the realization of the APBDes to the Regent/Mayor via the sub-district head at the end of each fiscal year. The accountability report as intended in paragraph (1) is submitted no later than 3 (three) months after the end of the relevant budget year as determined by the Village Regulation. The Village Regulations as intended in paragraph (2) are accompanied by financial reports, activity realization reports and a list of sectoral, regional and other programs included in the Village.

Furthermore, the Provincial Regional Government carries out guidance and supervision over the provision and distribution of Village Funds, Village Fund Allocations, part of the proceeds from regional taxes and regency/city levies, and financial assistance to Villages. Government regulation Number 60 of 2014 states that the largest source of village funding comes from the APBN and APBD. In order to realize good governance, of course in this case the government

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must make efforts to increase transparency and accountability in the financial management of the central government down to the lowest parts of government such as villages.

To support the implementation of financial management in villages, of course the government must utilize the Accounting Information System (AIS) in financial reporting, in this case a computer-based system has been planned by the government, namely the Village Financial System (SISKEUDES) application which was officially established in 2015 for supports this implementation to make it easier to collect, process, record and manage data transactions that have been carried out so that they can produce information that will be presented to both internal and external parties.

In implementation, village funds began to be allocated in the APBN since 2015 amounting to IDR 20.76 trillion. In the 2015-2020 period, village fund allocation through the APBN has reached IDR 328.07 trillion. From an economic perspective, one of the objectives of the birth of the Village Law (which mandates village funds sourced from the APBN) is to improve public services for village residents in order to accelerate the realization of general welfare, advance the economy of village communities and overcome national development gaps. This means village funds through The APBN as mandated by the Village Law must be allocated and managed as much as possible to realize improvements in public services in order to accelerate the increase in welfare and advance the economy of village communities, as well as overcome development gaps (both gaps between regions and between individuals). In measuring its success, there are several parameters that can be used, including the poverty rate in rural areas, the depth and severity of poverty in rural areas, the Gini coefficient in rural areas, and the exchange rate of farmers and fishermen in rural areas. (BPS RI, 2023).

The increase in village fund allocation is to fulfill the village fund roadmap determined at 10 percent from and beyond Transfers to Regions in stages, in accordance with the mandate of the Village Law. Through the use of village funds during the 2017-2021 period, the government claims that there has been a decrease in the number of poor people in villages from 16.31 million people in 2017 to 15.543 million people in 2018. Then in 2019 it fell to 14.928 million people. In 2020 it rose to 15.551 million people due to the Covid 19 pandemic, but in 2021 it fell again to 14.644 million people. For 2022, data as of September 2022 is 14.382 million people. Apart from that, the number of villages with independent village status increased from 840 villages in 2019 to 6,238 villages in 2022, as well as a decrease in the number of disadvantaged villages from 17,626 villages in 2019 down to 9,221 villages in 2020. (BPS, 2023)

The development of the amount of village funds for 2017 - 2022 can be seen in the figure bellow:

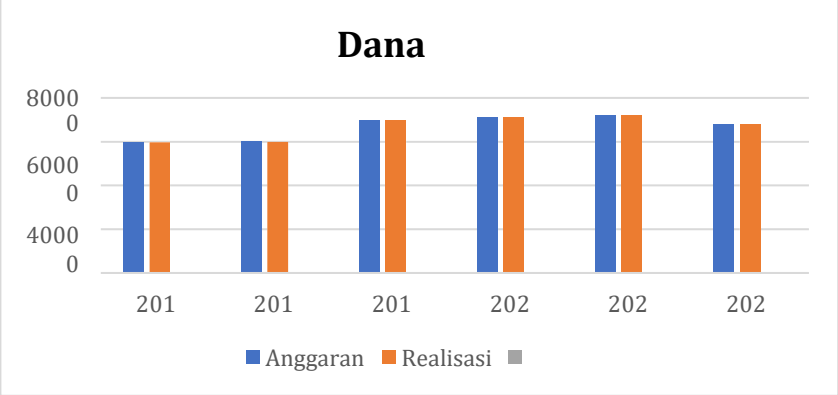


Figure 1: The development of village funds

The actual absorption of village funds in Jambi Province as of July 21 2021 reached 47.02 percent of the budget ceiling of IDR 1.22 trillion or IDR 574.65 billion. "As of July 21 2021, the realization of village funds in Jambi Province reached 47.02 percent or IDR 574.65 billion. The realization of village funds was from 1,399 villages spread across nine districts and cities. The highest realization of village funds was in Muaro Jambi Regency, which has reached 78.12 percent or IDR 99.92 billion of the budget ceiling of IDR 127.90 billion (data for 2022 has not yet been published by the government).

Accountability is one of the important principles that must be realized in the financial management of an entity, both business and government. Accountability can also show that village officials have worked properly, ethically and are responsible for their work in managing village funds. In other words, accountability is a benchmark for village officials regarding their responsibilities in their work. The competence of the village apparatus is also a benchmark for good and accountable management of village funds because village apparatus who are competent and have the ability to manage village funds will easily carry out their duties.

Competent village officials can reduce irregularities that may arise in managing village funds. Competent village apparatus and a good internal control system are needed in the management of village funds considering that the funds disbursed have a significant amount. One of the tasks of the village apparatus is to manage village funds that are channeled by the central government to the village government for village development with the principles of good, transparent and accountable management. Accountability in managing village funds is an important focus for village officials because this shows responsibility and success in managing village funds.

In supporting the implementation of financial management in villages, of course the government must utilize the Accounting Information System (AIS) in financial reporting, in this case a computer-based system has been planned by the government, namely the Village Financial System (SISKEUDES) application which was officially established in 2015 for supports this implementation to make it easier to collect, process, record and manage data transactions that have been carried out so that they can produce information that will be presented to both internal and external parties.

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As a public sector organization, the village government must be able to serve its people and manage village funds properly. Another important thing, the village apparatus must be able to utilize information technology to simplify and expedite their work. The very rapid development of information technology can improve performance in various activities quickly, precisely and accurately so that it can increase productivity (Azhar, 2013).

There are various problems with village government accountability, one of which is in accordance with the statements of many reports from village communities regarding the management of village funds. Phenomena or problems related to village government accountability in managing village funds in Jambi Luar Kota District, Muaro Jambi Regency, namely:

1. Management of Village Funds is not in accordance with priorities. Utilization of Village Fund Allocations for COVID-19 is less than optimal, only photo documentation is carried out for administrative accountability but activities are not implemented.
2. There are still many deviations in the management of village funds. Irregularities or misuse of village funds in the district are allegedly due to the village heads' ignorance of village fund management. The mismanagement of village funds has caused many village funds to evaporate, aka it is unclear how they are used. (Sarah, 2019)
3. There were legal problems that befell the village head due to misuse of Village Funds
4. The realization of village fund absorption is still low because many villages are late in fulfilling the requirements for disbursing village funds, such as having to attach reports on the use of previous village funds. (Supendi, 2021).

The use of village fund allocations is misused in the form of misappropriation of funds by irresponsible parties who should be trusted to make developing village communities more advanced and developed. There is an important role for the community, and makes it possible to advance the development of settlements well in a higher direction. This is because up to 70% of village fund allocations are devoted to the benefit and strengthening of village communities and 30% to the administration of village government. The Village Fund Allocation (ADD) used to strengthen rural communities covers the areas of repair or construction of village physical facilities and infrastructure, including light repairs to public facilities, environmental and settlement improvements. the purpose of allocating village funds (ADD), strengthening village institutions and other village activities that are considered important for village progress. On the other hand, the use of Village Fund Allocation (ADD) for the Implementation of Village Government is to support the implementation of Village Government and the work of the Village Advisory Board. (Arista, 2017).

On the other hand, based on Presidential Decree No. 60 of 2014, village governments receive funds to manage implementation funds, implement development, community development and community empowerment. Referring to Presidential Decree no. 60 of 2014, it is clear that the allocation of funds to each village is very high based on the population, village area, and village poverty rate. and geographical difficulties. These funds are sufficient to be used by village governments to improve the welfare of their respective village residents.

In general, to overcome the above phenomena, the village government must carry out its responsibilities properly and have a public perspective. Village administration is expected not

only to carry out structural functions but also social functions. Because the village office is the closest institution to the community. Therefore, the aim of this research is to provide empirical evidence on the influence of the use of information technology, accounting information systems, internal control systems and competence on accountability in managing village funds in villages throughout Jambi Luar Kota District.

LITERATURE REVIEW

Information Technology

Information technology is a set of tools that assist in working with information and performing tasks related to information processing (Abdul Karir, 2013). According to the Big Indonesian Dictionary, Information Technology is the use of technology such as computers, electronics and telecommunications, to process and distribute information in digital form. In administering government, it is necessary to optimize the use of advances in information technology by building a network of information systems and work processes that enable government to work as a whole, facilitating access between work units. Until now, the use of information technology has become a basic requirement that can be trusted for carrying out daily government tasks optimally, accurately and on time, and one of them is compiling complete financial reports.

Accounting Information System

According to Romney & Steinbart (2016) an accounting information system is: "... a system that collects, records, stores, and processes data to produce information for decision makers. AIS components include: people, procedures and instructions, data, software, information technology infrastructure, and internal controls and security measures." Regarding the management and management of village funds, SIA is very necessary because it determines how village funds are properly managed and used. In this case, SIA can be interpreted as a memo and reconciliation report to provide village financial information needed by the village government to facilitate the management of existing village funds.

Internal Control System

Internal control is part of each system that is used as operational procedures and guidelines for a particular company or organization. Use of an internal control system to direct company operations and prevent misuse of the system.

Competency

Competency is the work ability of each individual which includes aspects of knowledge, skills and work attitudes in accordance with predetermined standards, effective and efficient and responsible to the organization (Yulianti et al., 2018). Apparatus competency is the ability that apparatus must have in the form of knowledge, skills, attitudes and behavior needed to carry out their duties (Inapty & Martiningsih (2016).

Accountability

Accountability is defined as a form of obligation to take responsibility for the success or failure of an organization's implementation in achieving targets that have been implemented for previous periods which is carried out periodically Mustofa (2012).

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Village Fund Management

According to Thomas (2013), village fund management is a process or series of work carried out by a group of people in which existing potential is planned, organized, implemented and monitored to achieve certain goals. As explained in Minister of Home Affairs Regulation Number 20 of 2018 Article 29 number 6, it is explained that "Village Financial Management is the entire activity which includes planning, implementation, administration, the Village Head submits a report on the implementation of the first semester of the Village APB to the Regent/Mayor via the sub-district head. The report as intended in paragraph (1) consists of a report on the implementation of the Village APB and a report on the realization of activities.

RESEARCH METHOD

This research is classified as survey research using a quantitative approach. The data taken were primary data and secondary data, primary data was taken using a questionnaire distributed to village officials in Jambi Luar Kota District. In Jambi Luar Kota l District, there are 19 villages where 3 Village Officials are selected from each village who will be used as respondents in this research. The Village Apparatus are the Village Head, Village Secretary and Village Finance Head. So, the population in this study was 57 people. This research sample was carried out by census (Saturated Sampling), namely using the total population. So, the total sample was 57 respondents, of which 55 questionnaires were returned and could be processed, while 2 questionnaires were not returned. Data analysis uses Multiple Regression analysis.

RESULT AND DISCUSION

Characteristics of Research Respondents

Table 1: Respondent Characteristics

Category		**Number of Respondent**	**Percentage (%)**
Gender	Male	40	72,7
	Female	25	27,3
Total		**55**	**100**
Age	21 - 30 years	2	3,84
	31 – 40 years	28	50,9
	41 – 50 years	23	41,8
	> 50 years	2	3,84
Total		**55**	**100**
Last Education	High school/ ekv	21	38,2
	D3	8	14,5
	S1	26	47,3
Total		**55**	**100**

Results of Multiple Regression Statistical Analysis

Table Multiple Regression Statistica

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2,782	3,80		-,723	,400
	Information technology	,794	,178	.256	4,362	,001

	Accounting information system	1,143	,198	.672	6,957	,000
	Internal control system	,364	,115	,149	2,554	,001
	Competency	,613	,162	,392	6,066	,000
a. Dependent Variable: Akuntabilitas pengelolaan dana desa						

Hypothesis Tests

The partial test is used to determine the significance value of the influence of the independent variable individually (partially) on the dependent variable. The results of the t test are as follows:

Table Partial test (t test)

Model		T	Sig.
	(Constant)	-.723	0,400
	Information technology	4,362	0,001
	Accounting information system	6,957	0,000
	Internal control system	2,554	0,001
	competency	6,066	0,000
Dependent Variable: accountability for village fund management			

Based on the table above with the help of the SPSS 24 statistical analysis program, it can be said that the results of the hypothesis test carried out can be obtained:

The Influence of the Use of Information Technology on the Accountability of Village Fund Management

The results of multiple regression analysis show that the variable use of information technology has a positive and significant influence on village government accountability in managing village finances in villages throughout the Jambi Luar Kota sub-district. This can be seen from the significant level of the t test of 0.000 below 0.05, meaning that the hypothesis proposed is proven that the use of information technology has a positive and significant effect on government accountability in managing village funds.

According to Stewardship theory, principals, namely the government, have the right to demand responsibility for managing village finances from the Village Government. Therefore, the Village Government has the obligation to make reports in accordance with regulations and not contain elements that are confusing for users of the financial reports. The financial report prepared by the village government will later be provided to the government as evaluation material. With the use of information technology, financial reports are prepared more reliably and relevantly. Information technology makes it easier to integrate reporting from the Village Government (stewards) to the Government (principals). In this way, the use of information technology will minimize delays in reporting village fund management performance.

The Influence of Accounting Information Systems on Village Fund Management Accountability

The results of multiple regression analysis show that the accounting information system variable has a positive and significant influence on village government accountability in managing village finances in villages throughout the Jambi Luar Kota sub-district. This can be

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seen from the significant level of the t test of 0.000 below 0.05, meaning that the hypothesis proposed is proven that the accounting information system has a positive and significant effect on government accountability in managing village funds.

In terms of administering and managing village funds, SIA is very necessary because it will determine how to manage and use village funds properly. In this case, SIA can be interpreted as coordination records and reports in such a way as to provide village financial information needed by the village government to facilitate the management of existing village funds. In the implementation of village government, the accountability report for the realization of APBDes implementation is a report component that plays an important role in village accounting. The Accounting Information System can be interpreted as coordinating records and reports in such a way as to provide village financial information needed by the village government to facilitate the management of existing village funds.

The Influence of the Internal Control System on Village Fund Management Accountability

The results of multiple regression analysis show that the Internal Control System variable has a positive influence on village government accountability in managing village finances in villages throughout Jambi Luar Kota sub-district. This can be seen from the significant level of the t test of 0.001 < 0.05, meaning that the hypothesis is accepted that the Internal Control System has a significant effect on government accountability in managing village funds.

The Internal Control System is a control carried out so that the goals of an organization are achieved effectively and efficiently as well as reliability in financial reporting in order to minimize the occurrence of fraud (Wardana, 2016). In the research conducted, it was found that the Internal Control System did not have a significant effect on the Accountability of Village Fund Management.

The agency theory of the principal is the party that gives a mandate to other parties, namely agents, to carry out all activities on behalf of the principal in their capacity as decision makers. There are still many irregularities and leaks found in the accountability of village fund management. This shows that an Internal Control System is needed to minimize fraud in a system. An Internal Control System can provide confidence that the implementation of activities in a government agency can achieve effective and efficient goals. By implementing an Internal Control System, it can influence the village government's internal decision making and can have implications for the accountability and transparency of the village government. The research results show that there is a positive influence of the internal control system on village government accountability. The SPIP elements tested include the control environment, risk assessment, control activities, information and communication and monitoring of accountability.

The Influence of Competency on Accountability in Village Fund Management

The results of multiple regression analysis show that the competency variable has a positive and significant influence on village government accountability in managing village finances in villages throughout the Jambi Luar Kota sub-district. This can be seen from the significant level of the t test of 0.001 < 0.05, meaning that the hypothesis proposed is proven that competence has a positive and significant effect on government accountability in Managing Village Funds.

Based on the Republic of Indonesia Minister of Home Affairs Regulation Number 108 of 2017 concerning government competence. Competencies are the abilities and characteristics possessed by a State Civil Apparatus Employee, in the form of knowledge, skills and behavioral attitudes required in carrying out their job duties, so that the State Civil Apparatus can carry out their duties professionally, effectively and efficiently.

The higher the competence of village financial management officials, the more accountable village financial management at the village government will be and conversely, the lower the competence of village financial management officials, the less accountable village financial management at the village government will be. The high level of competence of village officials can come from the level of education obtained by village officials. Apart from that, competency is also formed through training organized by the regional government and central government to train village officials in managing village funds. Through this effort, the competence of village officials will increase and influence the accountability of village fund management. Every village financial management activity must be accountable to the village community, in accordance with statutory regulations and it is important to guarantee the values of efficiency, effectiveness and reliability in village financial reporting which contains activities, from planning, to realization or implementation. . Providing such large amounts of village funds, varying amounts of reporting and the existence of critical points in managing village finances certainly demands great responsibility from village government officials. Therefore, the village government must be able to apply the principle of accountability in managing village finances, where all village government implementation activities must be accountable to the village community in accordance with the provisions so that good village government governance can be realized. To be able to implement the principle of accountability, competent, adequate and reliable human resources are needed.

CONCLUSSION

This research shows the results that the use of information technology influences the accountability of village fund management, the accounting information system influences the accountability of village fund management, the internal control system influences the accountability of village fund management and competence influences the accountability of village fund management in villages throughout Jambi Luar Kota District. The suggestion of this research is to increase understanding of accounting information systems so that village fund management can be better by attending training or training on the application of accounting information systems.

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