

The Influence of Internal Control Systems, BPD Participation and The Use of Information Technology on The Accountability of Village Fund Management

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ABSTRACT

This study aims to examine the effect internal control systems, BPD participation and the use of information technology on the accountability of village fund management either partially or simultaneously. This study uses primary data, and is included in research with a quantitative approach. The population used in this study is apparatus and officials in Kaligondang sub-district. Sampling in this study was by using purposive sampling, with several predetermined criteria. The data in this study was taken using a questionnaire. The results of this study provide evidence that partially the variables of the internal control system, community participation and the use of information technology have an effect on the accountability of village fund management.

Keywords: *Internal control system, community participation, use of information technology and accountability of village fund management.*

INTRODUCTION

Since the enactment of Law Number 6 of 2014 officially on January 15, 2014, villages have been given the authority by the central government to regulate and develop the potential utilization of available resources in their respective areas with the aim of empowering villages (Pusdiklatwas BPKP 2016). According to Law No. 6 of 2014, village funds are a form of government attention in developing villages in Indonesia, the funds come from central government donations and regional cash injections in the hope of improving the welfare of villages that receive these funds. According to the Government Regulation of the Republic of Indonesia Number 72 of 2005 concerning villages, the amount of village funds is at least 10% (ten percent), from the Revenue Sharing Fund (DBH), and the General Allocation Fund (DAU) which is distributed through the village treasury (Alfian, 2019).

One of the principles in the implementation of village government is accountability. Accountability is the embodiment of the obligation of a person or organizational unit to be accountable for the management, control, and implementation of policies to achieve a goal that has been set through periodic accountability media (Sedarmayanti, 2020). The principle of accountability must be applied by the village government in village financial management, where all the ends of village government implementation activities must be accountable to the village community in accordance with the provisions so that good village governance is realized (Andi, 2019). Accountability in village fund management is an important focus for village officials because this shows responsibility and success in village fund management (Pahlawan, 2020). Accountability can also show that the village apparatus has worked correctly, ethically and responsibly for its work in managing village funds. (Dewi and Gayatri, 2019).

Based on data from the Indonesian Ministry of Finance, the government has allocated a village fund budget with a fairly fantastic value. With the following details: in 2017 it was Rp. 60 Trillion, in 2018 it was Rp. 60 Trillion, in 2019 it was Rp. 70 Trillion, in 2020 it was Rp. 71.2 Trillion, and in 2021 it was Rp. 72 Trillion with a total of 74,961 villages (<https://www.kemenkeu.go.id>). The distribution of village funds is always supervised and evaluated, based on the evaluation of the distribution and use of village funds, there are still uses outside priority areas, and the village economic recovery efforts have not been effective, and the funds are stored not in the Regional Work Plan (RKD), but outside the village APBD (Ministry of Finance of the Republic of Indonesia, 2016:19). In 2019, a corruption case was found carried out by a group of village officials in Purbalingga Regency which turned out that these village funds were used to enrich themselves by utilizing the positions and authorities they occupy (Saraswati, 2023). Even at the end of 2021, a corruption case was revealed again for the misuse of village funds which turned out to have been carried out from 2016 – 2018 with the motive and purpose of living daily life and enriching oneself (Romadhon, 2021).

Therefore, to reduce problems and cases as well as losses experienced by the state, internal system control is an important indicator in terms of village fund management (Kharisma, 2021). The better the support from the internal control system, the more accountability will increase the accountability of village fund management. Because the internal control system also has an influence in the process of distributing village funds both to fellow employees to work together to encourage effectiveness, efficiency and so that employees care for each other and are meticulous in doing the work they face (M Rifai, 2015).

Government Regulation No. 60 of 2008 explains that the internal control system is an integral process in actions and activities carried out continuously to provide adequate

confidence in the achievement of organizational goals through effective and efficient activities (jdih.kemenkeu.go.id). Good internal control is needed in the management of village funds considering that the funds distributed are quite significant. Internal control is a way to direct, supervise and measure the resources of an organization. In addition, internal control also has an important role in preventing or detecting fraud. With the existence of a control system from the government, the village head and village officials will manage village funds carefully and in accordance with applicable regulations, this kind of supervision is useful to ensure that village officials manage funds correctly (Hariani et al., 2022). In a study conducted by Adhivinna & Damayanti (2022), Amaliya & Maryono (2020), and Sarah, et al. (2020) stated that the variables of the internal control system have a positive effect on the accountability of village fund management. However, research conducted by Hariani, et al. (2022) stated that the internal control system has a negative effect on the accountability of village fund management.

BPD participation is a form of active participation or pro-active participation in an activity. The participation of BPD who are part of the community is involved in the process of identifying problems and potentials that exist in the community, choosing, and taking the most alternative solutions in dealing with problems, carrying out efforts to solve problems and being involved in the process of evaluating changes that occur (Muslimin & St. Nurmaeta, 2012). Accountability in the management of village funds can be realized if there is active participation from the community (Sujarweni VW, 2015). In a study conducted by Adhivinna & Damayanti (2022), Amaliya & Maryono (2020), and Sarah, et al (2020) stated that BPD participation has a positive effect on the accountability of village fund management. However, a study conducted by Panjaitan (2022), Laia, et al. (2022), and Indraswati & Rahayu (2021) stated that BPD participation has a negative effect on the accountability of village fund management. The use of information technology is a tool or device that supports work by using information and performing tasks or obligations related to or related to information processing (Murhada, 2011). The use of information technology is needed in reliable financial reporting, the use of information technology includes data processing, information processing, management systems and work procedures electronically so that public services are not expensive and can be easily accessed by the public (Kharisma & Tituk, 2021). In a study conducted by Indraswati & Rahayu (2021), Marlina, et al (2021), and Sarah, et al (2020) stated that the variable of information technology utilization has a positive effect on the accountability of village fund management. However, in a study conducted by Adhivinna & Damayanti (2022), Laia, et al. (2022), and Riyadi & Kurnadi (2020) stated that the use of information technology has a negative effect on the accountability of village fund management.

LITERATURE REVIEW

Stewardship theory can describe a situation where management is not motivated by individual goals but rather aimed at the goal of their main result for the benefit of the organization (Donaldson and Davis, 1991). The stewardship theory assumes a strong relationship between organizational satisfaction and success. Organizational success describes the maximization of principal and management group utility (Donaldson and Davis, 1991). Maximizing group utility will ultimately maximize the interests of individuals in an organizational group (Donaldson & Davis, 1991).

The theory of stewardship is made on the basis of a philosophy about the nature of human beings, where in essence humans are able to be trusted and have responsibility and have good integrity, so that in this case the government is trusted as someone who performs good actions for the common good (Kaihatu, 2006). The implication of this theory is to describe the existence of the village government as a public sector organization that can be trusted and relied upon in serving the community so that the

organization's goals for the community can be achieved optimally (Budiana et al., 2019). The theory of stewardship is assumed to be the relationship between government organizations and the goal to be achieved, namely the welfare of the community. A government organization is an institution that is trusted by the wider community in carrying out its duties and functions properly in accordance with applicable regulations. By making an accountability report that has been carried out during the period that has been correctly determined in accordance with applicable provisions by making work in the organization effective will produce a good financial information report (Amaliya & Maryono, 2020). Based on the conceptual framework that has been described, the researcher takes a hypothesis that will be tested for correctness as follows:

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

Village governments are required to implement good government governance in the administration of government as a form of new public management. To realize this, it is necessary to implement an accountable and transparent financial management system (Putri, 2021). The role of the internal control and supervision system to achieve accountable financial management is very significant and effective and efficient. This is also in line with the stewardship theory which explains that the existence of the village government (steward) in carrying out its duties and functions and responsibilities will exert all its abilities and expertise. The existence of a good control system for the village government will certainly have a positive effect on accountable financial management (Amaliya & Maryono, 2020). This statement is supported by Adhivinna & Damayanti (2022), Sarah (2020), and Amaliya & Maryono (2020) in their research results which show that the variables of the Internal Control System have a positive effect on the Accountability of Village Fund Management.

H1 : The internal control system has a positive effect on the accountability of village fund management.

The Effect of BPD Participation on the Accountability of Village Fund Management

BPD participation is the participation of the community in the process of identifying problems and potentials that exist in the community, selection and decision-making as well as alternative solutions to deal with problems, the implementation of decisions that have been taken and the involvement of the community in the process of evaluating the changes that occur (Isbandi, 2007). Thus, BPD participation can be interpreted as a form of community participation in government activities from planning, implementation, monitoring to evaluation activities with the aim of supervision and control so that there is no abuse of authority (Indraswari & Rahayu, 2021). This is important in supervising the running of village funds so that they are used according to the needs of the community and as best as possible (Amaliya & Maryono, 2020). BPD participation in the statement of Adhivinna & Damayanti (2022) has a positive effect on the accountability of village fund management, in the results of the research of Sarah (2020), and Amaliya & Maryono (2020) also show that the variable of BPD participation has a positive effect on the accountability of village fund management.

H2: BPD participation has a positive effect on the accountability of village fund management.

The Effect of Information Technology Utilization on Accountability in Village Fund Management

The use of information technology is the state or attitude of an accountant to use technology to complete tasks and improve his performance (Nauap, 2016). The use of information technology includes (data processing, information processing, management systems and is important in making it easier to manage data into information as a need for stakeholders to take actions or decisions in providing good services to the public

(Aulia, 2018). This statement is supported by Marlina, et al. (2021), Indraswari & Rahayu (2021), and Sarah, et al. (2020) in their research results which show that the variable of information technology utilization has a positive effect on the accountability of village fund management.

H3: The use of information technology has a positive effect on the accountability of village fund management.

RESEARCH METHODS

This study adopts a quantitative approach and applies a quantitative descriptive research method. The quantitative approach is based on the philosophy of positivism, which aims to test hypotheses by examining populations and samples (Sugiyono, 2018). The quantitative descriptive method in this study is used to test the influence of the internal control system, BPD participation, and the use of information technology on the accountability of village fund management. This quantitative approach involves 126 village officials in Kaligondang District, Purbalingga Regency. Multiple regression analysis is a statistical technique through parameter coefficients to determine the magnitude of the influence of independent variables on dependent variables. Testing of the hypothesis, either partially or jointly, is carried out after the regression model used is free of violations of classical assumptions. The goal is that the results of the research can be interpreted appropriately and efficiently. The regression equation is as follows:

$$Y = b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Information:

Y_1 = Village Fund Management

X_1 = Internal Control System

X_2 = BPD Participation

X_3 = Utilization of Information Technology

b_1 = Internal Control System Regression Coefficient

b_2 = Coefficient of BPD Participation Regression

b_3 = Regression Coefficient of Information Technology Utilization

e = Error

The value of the regression coefficient rather states the direction of the relationship or more specifically states the influence of the independent variable X on the bound variable Y.

RESULT

The following are the results of the descriptive statistical calculation in this study:
Variable Descriptive Statistics

		Internal Control System	BPD Participation	Utilization of Information Technology	Accountability of Village Fund Management
N	Valid	126	126	126	126
	Missing	0	0	0	0
Mean		25,79	26,67	30,74	20,71
Std. Deviation		3,687	2,909	3,444	2,907

Variance	13,594	8,461	11,859	8,449
Skewness	-0,642	-0,1,946	-1,278	-0,664
Std. Error of Skewness	0,216	0,216	0,216	0,216
Kurtosis	-0,467	5,241	1,629	-0,005
Std. Error of Kurtosis	0,428	0,428	0,428	0,428
Range	14	16	16	13
Minimum	16	14	19	12
Maximum	30	30	35	25
Sum	3249	3361	3873	2609

Source: Results of data processed by SPSS, 2024

Based on the table above, the results of measurements of internal control system variables, BPD participation, information technology utilization and accountability of village fund management with a total of 126 respondents. Based on the table, the results of the analysis using descriptive the lowest minimum value is found in the village fund management accountability variable, which is 12, while the highest value is found in the information technology utilization variable, which is 19. The table above explains the maximum, average and standard deviation values. The highest maximum value in the variable of information technology utilization is 35, while the lowest maximum value in the variable of accountability of village fund management is 25.

The average value of the internal control system variable was 25.79 with a standard deviation of 3.687. In the BPD participation variable, the average value was 26.67 with a standard deviation of 2.909. In the variable of information technology utilization, the average value is 30.74 with a standard deviation of 3.444. Meanwhile, the dependent variable of accountability for village fund management has an average value of 20.71 with a standard deviation of 2.907. The highest average value is in the variable of information technology utilization, while the lowest is in the variable of accountability of village fund management. The standard deviation is the highest in the internal control system variable while the lowest is in the accountability variable of village fund management.

DISCUSSION

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

Based on the results of the analysis using the multiple regression method, the t-value of the t-count > t table was obtained which was $2.874 > 1.657$ and had a sig value. $0.005 < \alpha = 0.05$, thus indicating that H1 was accepted so that it can be said that the internal control system has a positive effect on the accountability of village fund management. The resulting beta value is 0.163. This is in line with the theory of stewardship where the existence of the village government in carrying out its duties and functions and responsibilities will exert all its abilities and expertise. With a good control system for the village government, it will certainly have a positive effect on accountable financial management. The results of the hypothesis are also supported by previous research

conducted by Amaliya & Maryono (2020), Yuliastuti et al. (2022), Adhivinna & Damayanti (2022), Siahaan et al. (2022), Kharisma & Widajantie (2021), and Safitri et al. (2020).

The Effect of BPD Participation on the Accountability of Village Fund Management

Based on the results of the analysis using the multiple regression method, the t-value of the t-calculated > t of the table was obtained > 3.058 1.657 and had a sig value. $0.003 < \alpha = 0.05$, thus indicating that H2 was accepted so that it can be said that BPD participation has a positive effect on the accountability of village fund management. The resulting beta value is 0.336. This is in line with the stewardship theory where the apparatus that carries out their duties and responsibilities is required to provide good service to the community in the form of reports that can be accounted for and in accordance with applicable regulations, so that by involving the community who plays a role in helping and assessing the management of village funds, it is hoped that it can reduce the level of misappropriation of village funds carried out by village officials. The results of the hypothesis are also supported by previous research conducted by Yuliastuti et al. (2022), Adhivinna & Damayanti (2022), Amaliya & Maryono (2020), and Safitri et al. (2020).

The Effect of Information Technology Utilization on Accountability of Village Fund Management

Based on the results of the analysis using the multiple regression method, the t-value of the t-calculated > t table was obtained which was 2.519 > 1.657 and had a sig value. $0.013 < \alpha = 0.05$, thus indicating that H3 was accepted so that it can be said that the use of information technology has a positive effect on the accountability of village fund management. The resulting beta value is 0.237. This is in line with the stewardship theory which explains that utilizing information technology can help the village government in terms of managing village funds, so that the village government can easily carry out its duties as a form of accountability to the community. The results of the hypothesis are also supported by previous research conducted by Riyadi & Kurnadi (2020), Safitri et al. (2020), Indraswari & Rahayu (2021), Kharisma & Widajantie (2021), Putri et al. (2021) and Siahaan et al. (2022).

CONCLUSION

Based on the results of the research and discussion in this study, the author can conclude as follows:

1. The internal control system has a positive and significant effect on the accountability of village fund management because internal control is carried out in accordance with the law, so the process of preparing and reporting government finances becomes faster, more accurate and more precise, thereby increasing the accountability of village fund management.
2. BPD participation has a positive and significant effect on the accountability of village fund management because the community involved in decision-making village government activities can help and monitor budget preparation so as to increase the accountability of village fund management.
3. The use of information technology has a positive and significant effect on the accountability of village fund management because information technology can help village governments related to village funds and reduce the possibility of errors thereby increasing the accountability of village fund management.

LIMITATIONS

The results of this study found limitations, namely:

1. Difficulty in collecting questionnaires in a short time remembering and appreciating the busyness of respondents at the research location. In addition, the lack of focus of respondents in filling out the questions in the questionnaire allows for perception of the questions at hand.
2. This study only uses three independent variables (internal control system, BPD participation and information technology utilization) so that the results of this study cannot explain all the variables that can affect the accountability of village fund management.

Some of the limitations and weaknesses that also affect the results of the research and need to be revised in the next research are:

1. To get more general results, the researcher is then expected to be able to add several other sub-districts located in Purbalingga Regency so that the research has a wider scope.
2. To get maximum results, the researcher is further expected not only to use internal control system variables, BPD participation and the use of information technology as independent variables and be able to add more other variables or use intervening variables that can affect the accountability of village fund management to enrich research.
3. To get better results, the researcher is then expected to distribute the questionnaire, choose and ensure the time when the research respondents have enough time to be able to meet and use research instruments other than questionnaires, can use interview or survey methods to get a better conclusion.

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