

The Impact of Implementing a Rural Financial Information System, Clarity of Budget Targets and Internal Control on Accountability for Operational Performance of Village Funds in Labuan Batu Regency

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ARTICLE INFO



Correspondence Email:
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Keywords:
Siskeudes, Clarity of Budget Targets, Internal Control, Accountability

DOI:
<https://doi.org/10.33096/jmb.v11i2.805>

ABSTRACT

This research uses quantitative methods using primary data obtained from questionnaire results. The population in the study was all village apparatus, consisting of the village head, regional head, secretary, finance chief, general officer, welfare service chief and government chief. Based on the sample using the probability sampling method, thirty respondents were selected from the entire population as a sample. The data collection technique was carried out by distributing questionnaires online using Google Form. The data analysis method uses multiple linear regression with SPSS. The results of the partial test hypothesis of the implementation of the village financial information system, (X1), clarity of budget targets (X2) can have a positive effect on the accountability of operational performance of village funds. Simultaneously research results. Internal control (X3) has no effect on the accountability of operational performance of village funds. Simultaneously research results.

ABSTRAK

Penelitian ini menggunakan metode kuantitatif dengan menggunakan data primer yang diperoleh dari hasil kuesioner. Populasi pada penelitian yaitu seluruh aparatur perangkat desa yaitu terdiri dari kepala desa, bpd, sekretaris, kaur keuangan, umum, kasi pelayanan kasi kesejahteraan dan kasi pemerintahan. Berdasarkan sampel dengan metode probability sampling maka dari seluruh populasi dipilih menjadi sampel jumlah sebanyak tigapuluh responden. Teknik pengumpulan data dilakukan dengan penyebaran kuesioner secara online menggunakan google form. Metode analisis data menggunakan regresi linear berganda dengan spss. Hasil dari hipotesis uji parsial penerapan sistem informasi keuangan desa, (X1), Kejelasan sasaran anggaran (X2) dapat berpengaruh positif terhadap akuntabilitas kinerja operasional dana desa secara simultan hasil penelitian. Pengendalian internal (X3), tidak berpengaruh terhadap akuntabilitas kinerja operasional dana desa.



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INTRODUCTION

Villages can be defined as the lowest level of government in Indonesia. The passing of Law No. 6/2014 on Villages is considered a new milestone for village governments to realize bottom-up development and provide broader authority than before. The law is the basis for the central government to allocate the State Budget (APBN) directly to the village government, hereinafter referred to as village funds. Channeling delivery through the intermediary of the Regency / City Budget (APBD) and functioned to support financing in organizing governance, conducting development, conducting community development, and empowering the community (PP No. 8 Th 2016). The priority of village development through village funds shifts the center of governance from the center to the regions. Improving the quality of services and accelerating development and

regional growth are the main objectives of the shift in governance. Decentralization is not only the hierarchy of government but the fiscal decentralization of the central government to local governments both district / city and village governments. Fiscal decentralization as a consequence of regional autonomy creates an obligation for public financial accountability. The government in managing local finances is required to be oriented towards the public interest. This includes the demands of local governments to make financial reports and exercise control over public budgets.

The main objective of the Village Law is to strengthen village self-reliance and strengthen rural communities through village development plans and actions. Clarity of cost targets is a plan that will be measured over time. Clear and specific planning is an important aspect that must be considered when preparing to budget costs. In order to achieve the desired benefits, planning must be strengthened and clarified. Village financial management must be based on regulations on village financial management, because its implementation must be in accordance with the principles of good and correct village financial management, in order to avoid all forms of misappropriation of village funds. Transparency encourages government accountability in improving information to the public in terms of government performance and policies. Transparency can also strengthen the democratic system and increase public confidence in the government, thereby building a system of fairness, accountability and justice in gaining public support and trust, so transparency is needed in increasing public trust in the government, especially in village financial governance (Nurlailah et al., 2020).

The absence of a comprehensive supervisory system for the management of village funds has led to the corruption of village funds. The government is required to encourage openness and accountability of village finances by utilizing information technology (Kompas.com). Based on the provisions of Article 24 letter g of Law No. 6 of 2014 concerning Villages, which states that the implementation of village governance is based on accountability, namely the principle that determines that every activity and the final results of village governance activities must be accountable to the village community. Accountability is an obligation to submit accountability to answer and explain the performance and actions of a person or legal entity and the collective leadership of an organization to parties who have the right or authority to request information or accountability. Several factors that influence accountability include the use of information technology in managing village funds, clarity of budget targets and internal control also affect management accountability. A special financial system for village governments in managing village finances is the Village Financial System Application (Siskeudes). The Siskeudes application is the application of information technology in the form of an application that conceptualizes accountability in being accountable for village finances. According to research by Aziiz & Prastiti (2019) concluded that the use of information technology affects the accountability of village fund management. By utilizing technology, the financial reporting process is faster and easier to access so as to increase the accountability of village fund management.

The village government is part of a financial reporting entity that has an obligation to present financial reports in accordance with statutory provisions. Obstacles and problems in the presentation of village fund financial reports include a low understanding of the presentation of village financial reports that contain complete and relevant information and immediate availability. The availability of an adequate information system is one of the determining factors for success in

managing village funds. Clarity of objectives is very important for organizations to make it easier to account for the failure and success of an activity that has been carried out in order to achieve previously set goals and objectives. The definition of a budget is a draft plan that is presented quantitatively in units of currency that has a certain period of time, which needs to be considered in a budget, namely the clarity of budget targets.

With the clarity of budget targets, the targets expected by the organization can be arranged properly. In village government, budget clarity will provide maximum results in the use of the budget, which then the village apparatus will have sufficient information to predict the future appropriately. According to Yuliasuti & Riharjo, (2020). Based on the results of the study, it shows that the clarity of budget targets affects the accountability of village fund management. where the increasing clarity of budget targets will also increase the accountability of village fund management and the clarity of budget targets has an important role in increasing the accountability of village fund management.

The acceleration and equitable distribution of rural development is a necessity and a must for the people of Indonesia. Villages require substantial funds to finance village government activities. Village funds are sourced from; Village Original Revenue, Transfer Revenue and other revenues (grants and other legal village revenues). Village governments are required to provide accountability for the management of village funds in a transparent and accountable manner. The ownership and management of large enough funds will trigger the emergence of negative impacts that may occur such as cases of corruption, misuse of funds, procedural and administrative errors that befall village officials. This occurs because the human resource capacity of the village apparatus and understanding of the village financial reporting system is still low and there is no clarity of budget targets. The Corruption Eradication Commission (KPK) suggests that potential problems arising from the human resources aspect are that village assistants have the potential to commit fraud by utilizing the weaknesses of village officials. Another aspect that can affect the accountability of village financial management is the governance aspect, namely the accountability reports made by village officials have not followed the standards and are prone to manipulation. A budget is a form of plan that is presented quantitatively in units of money and has a period of one year. One of the most important things that must be considered in a budget is the clarity of budget targets.

Clarity of budget targets affects the maximization of budget use, so that village officials will have sufficient information to predict the future appropriately. Accountability is influenced by the competence of the village apparatus regarding the budgeting system, a good village financial reporting system to be able to monitor and control performance in implementing the predetermined budget. Village officials as financial managers have an obligation to submit financial information and other information that will be used for economic and social decision making in a transparent and accountable manner. Some previous research results found, Supadmi, (2018). stated that the reporting system has no effect on local government performance accountability. However, it is also stated that the reporting system affects the performance accountability of government agencies. A good reporting system is considered to be able to control the performance of apparatus in implementing a predetermined budget. Indicators and aspects are those that have been included in those who hold the budget, namely the village fund management apparatus.

In addition to budget target clarity, internal control is also an important factor of

accountability. Internal control is an action, effort and activity carried out by the leadership and all employees so that organizational goals can be achieved by means of good financial reporting, orderly compliance with laws and regulations, effective and efficient activities and security of state assets (Government Regulation No. 60 of 2008). The internal control system greatly affects the quality level of an organization's accountability. The realization of accountability in village financial management requires control over the activities carried out. Control is carried out in accordance with the guidelines of the government internal control system (SPIP) as a benchmark and standard for controlling the implementation of village funds. Internal control maintains the process of government operations in accordance with predetermined objectives. Organizational plans and methods for safeguarding and protecting assets and producing accurate and reliable information are the contents of internal control (Martini et al., 2019).

The community does not understand the importance of village financial accountability and does not know how village funds are used and for what needs the funds are utilized. The community as the owner of the funds should know the use of village funds and their utilization. Participation and supervision from the community in the use of village funds is intended so that the purpose of village funds in creating independent villages can be realized. The central government already has a system to control the running of the government, namely the government internal control system. This system is designed in full not only to prevent but to cultivate a culture of supervision.

In this study, the problems that exist in Tanjung Medan Village, West Bilah District, Labuhanbatu Regency are that the village financial information system is not yet online, the financial data is still using manuals, the lack of adjustment of village financial performance accountability, budget targets that are realized to: 1. The field of village administration, 2. The field of village development, 3. The field of village community development, 4. The field of village community empowerment, 5. The field of disaster relief and village urgency. So that there needs to be accountability for the management of village funds in carrying out village development, which is the focus of the community to feel confident that the village government is carrying out development properly and without misappropriation of village funds. Accountability itself is an obligation to provide accountability and explain the performance and actions of a leader to those who have the right/authorized to request accountability. Accountability in village government as expressed by (Sumpeno, 2011), involves the ability of the village government to account for the results of activities from the management of village funds carried out in relation to village development and governance issues. The accountability in question is a financial issue contained in the Village Budget (APBDes) with Village Original Income (PADes), Village Fund Allocation (ADD), and Village Fund (DD) included as components. Therefore, the village funds received must be properly accounted for, and the village government is required to be transparent about the allocation of these funds.

Under these conditions, the receipt of village funds must be properly accounted for. In this case, there is a demand for the village government to demonstrate good accountability to the central government. Accountability is interpreted as an obligation to obtain accountability or provide a real response and define the quality of performance and actions of a person or stakeholder of an entity or organizational unit to parties who have the authority or who have the authority to request accountability. If there is a good impetus for accountability, then an accounting system is able to

provide information results that are reliable, accurate, timely, and able to be accounted for (Desy, 2020).

The difference between this research and previous research, from different independent and dependent variables. Previous research on the effect of human resources on the management of village funds and there is also the effect of siskeudes on the accountability competence of village funds. And previous research lies in the methods used. So in previous studies more use using qualitative methods using in-depth interview data collection techniques, while this study uses quantitative methods using questionnaire measuring instruments taken using survey methods. In addition, it is still necessary to conduct this research because in some previous studies it still shows inconsistent results on the relationship between variables, the inconsistency of previous research is a space for a review related to these variables but applied to objects related to the use of village funds in Labuhanbatu Regency.

Based on the background of the problem, the researcher wants to examine the effect of the application of the village financial information system, the clarity of budget targets, and internal control on the accountability of the operational performance of village fund management in Tanjung Medan Village, Kec. West Bilah, Labuhan Batu Regency. The reason for choosing Tanjung Medan village as the location is because Tanjung Medan village in the 2021 to 2023 fiscal year received a large amount of funds, reaching a fund of 2 billion, and according to research that I researched to the village of Labuhanbatu Regency, Kec. Bilah Barat, North Sumatra, "confused villages manage large funds", this research was conducted by exploring the perceptions of village officials at the village government level to determine the level of accountability in managing village funds. Village funds are an allocation of the State Budget directly to the village government. The receipt of village funds is so large that it has a large risk as well, therefore the village funds received must be properly accounted for, so the village government is required to have good accountability by the central government. This research was conducted by exploring the perceptions of village officials at the village government level to determine the level of accountability in the management of village funds.

According to Dewi (2020) The acquisition of research results that the application of financial information systems has a positive and significant effect on the accountability of village funds, so the first hypothesis has occurred acceptance. Research (Harafonna & Indriani 2019) states that the village financial system has a positive effect on accountability, in his research it is explained that with the use of information technology systems, all activities have transaction records so it is very difficult for someone to manipulate the management of village funds. Based on theoretical studies, previous research results and case examples, then. The hypothesis proposed is as follows:

H1: The Implementation of Village Financial Information Systems Positively Affects the Accountability of Village Fund Operational Performance in Tj Medan Village, Kec. West Bilah Kab. Labuhan Batu.

Accountability is influenced by the competence of the village apparatus regarding the budgeting system, a good village financial reporting system to be able to monitor and control performance in implementing the predetermined budget. Village officials as financial managers have an obligation to submit financial information and other information that will be used for economic and social decision making in a transparent and accountable manner. Krisna & Alit (2020).

The results of his research show "that budget target clarity has a positive and significant effect on the accountability of village financial management (village funds). This research also contradicts the research of Pebriyanto & Sumadi (2021) where the results of their research show that budget target clarity has no effect on village financial management accountability ". Based on theoretical studies, previous research results and case examples, then. The hypotheses proposed in this study are:

H2: Clarity of Budget Objectives Positively Affects the Accountability of Village Fund Operational Performance in Tj Medan Village, Kec. West Bilah Kab. Labuhan Batu.

Based on a statement from the Financial and Development Supervisory Agency (BPKP) which states that SPIP has an essential participation in guarding the village both from an assurance point of view and from a consultancy point of view. This is in line with the mandate in Government Regulation No. 60/2008, which provides a statement that the apparatus in charge of internal supervision of the Government. Then in conducting internal supervision over the implementation of the responsibilities and functions of Government agencies will involve accountability for state finances and guidance on the implementation of SPIP. The better the implementation of SPIP in a government, it will increase the accountability of the resulting financial statements (Desy, 2020). Based on the research results. (Rediastiti, 2022) that the internal control variable has a significant positive effect on the accountability of village funds. It is said so, because the relationship between internal control variables and the accountability of village funds is related to activities with internal stability that are well organized and controlled so that it will have an impact on the accountability of village funds. And according to (Ayu Desy Ratna Dewi, P. U. T. U. (2020) her research that internal control has a positive and significant effect on the accountability of village village fund processing in Buleleng Regency. Based on theoretical studies, previous research results and case examples, then. The hypotheses proposed in this study are:

H3: Government Internal Control has a Significant Positive Effect on the Accountability of the Operational Performance of the Village Fund Tj Medan Kec. West Bilah Kab. Labuhan Batu.

RESEARCH METHODS

This research is included in quantitative research with a hypothesis testing study research design to test the influence between variables. The population in this study is the government in Labuhanbatu Regency which consists of 9 sub-districts, 23 villages and 75 villages. For this study, the population used was 1 village, because researchers only researched in one place in their own village, namely Tanjung Medan village. The technique used to determine the sample in this study is Purposive sampling with a sampling method with certain criteria, for sampling in this study, namely in accordance with the research permit issued by the National Unity and Political Affairs Agency of Labuhanbatu Regency, western bilah sub-district, Tanjung medan village. The data that has been collected will be analyzed through several stages of testing. The first stage is a data quality test consisting of (validity test, reliability test). The second stage is the classical assumption test which consists of (normality test, heteroscedasticity test, muktikolinearity test). The third stage is to test all hypotheses proposed in this study and will be proven through multiple linear analysis tests, partial tests (t tests), simultaneous tests (ujif) and the coefficient of determination (R^2) test.

RESULTS AND DISCUSSION

Result

The first stage is the research data instrument test which consists of validity and reliability tests. The instrument is said to be good if the research instrument fulfils the main requirements, namely valid (valid) and reliable (reliable). In this study, to determine the validity of a variable, testing was carried out using the Validity Analysis technique with a correlation value above 0.30. The analysis results can be seen in table 1.

Table 1 validity and reliability test results

Item number	R count	Correlations		
		Guttman Split-Half Coefficient	R table 5% (28)	criteria
Implementation of village financial information system	0,854	0,898	0.374	Valid and reliable
	0,647		0.374	Valid and reliable
	0,973		0.374	Valid and reliable
	0,875		0.374	Valid and reliable
	0,770		0.374	Valid and reliable
Clarity of Budget Objectives	0,651	0,861	0.374	Valid and reliable
	0,800		0,374	Valid and reliable
	0,416		0.374	Valid and reliable
	0,447		0.374	Valid and reliable
	0,625		0.374	Valid and reliable
Internal Control	0,721	0,701	0.374	Valid and reliable
	0,566		0.374	Valid and reliable
	0,649		0.374	Valid and reliable
	0,580		0.374	Valid and reliable
Village Fund Operational Performance Accountability	0,576	0,675	0.374	Valid and reliable
	0,653		0.374	Valid and reliable
	0,684		0.374	Valid and reliable
	0,600		0.374	Valid and reliable
	0,747		0.374	Valid and reliable
	0,764		0.374	Valid and reliable

Source: Primary Data Processed, 2024

Based on the results of table 1 comparison between the value of R count with the value of R table, it can be concluded that all items for the X1 competency variable are valid. The results of the calculation show that r has a value of more than 0.374 so that all independent variables, namely officer competence, internal control, and clarity of budget targets and the dependent variable on the accountability of village fund management have good validity. Reliability test.

After calculating the normality test using spss there is data obtained: The coefficient of variation is not always obtained from the SPSS results so it must be calculated manually with the formula $KV = \frac{\text{standar deviasi}}{\text{mean}} \times 100\%$. It is said to be normal if the coefficient of variation is <30%

(Norfai. 2020).

Table 2 Normality Results

Parameter	Mean	Std. Deviation	N	Koefisien variasi <30%	Keterangan
Implementation of village financial information system	12,833	1,809	30	14,10	Normal
Clarity of Budget Objectives	0,000	1,673	30	21,73	Normal
Internal Contro	0,000	1,000	30	11,25	Normal
Accountability of Village Fund Operational Performance	0,000	0,947	30	24,25	Normal

Source: Primary Data Processed, 2024

Based on table 2 above, it shows that the results of the normality test of the research data are normally distributed as evidenced by the coefficient of variation <30% which is large compared to the significant level of 30%. So, the regression model fulfills the assumption of normality. The normality test results are shown in the following table.

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables. The multicollinearity test results are presented in the following table:

Table 3 Multicollinearity Result

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Implementation of village financial information system (X1)	0,113	8,815
Clarity of Budget Objectives (X2)	0,184	5,427
Internal Control (X3)	0,341	2,931

Source: Primary Data Processed, 2024

Based on table 3 above, it shows that the multicollinearity results have a tolerance value > 0.10 and a VIF value <10, so it can be concluded that this study does not occur multicollinearity. The tolerance value is also > 0.10 so it can be said that this study is free of multicollinearity.

According to V.Wiratna sujarweni (2014: 192) 1.if the heteroscedacity test is more than 0.05 (sig> 0.05) it means that there are no symptoms of heteroscedasticity in the regression model and the results are good or good. According to Ghozali (2005: 126), the basis for decision making is (a) If there is a certain pattern, such as the existing points forming a regular pattern (wavy, widening then narrowing) then it indicates that heterocesdacity has occurred, (b) If there is no clear pattern, and the points spread above and below 0 on the y axis, then there is no heterocesdacity. Spearman correlation connects the residual value (Unstandardized residual) with each independent variable. Conclusions are drawn with the provisions, if the significance value ≤ 0.05 , then the regression model has a heterocesdacity problem. Conversely, if the significance value is > 0.05 , then the

regression model does not have a heteroscedasticity problem (Ghozali, 2011: 139-159).

Table 4 Heteroskedity Results

mode	Unstandardized Coefficients		Standardized Coefficients	t	sig
	B	Std. Error	Beta		
(Constant)	9,618	6,426		1.497	,147
Implementation of village financial information system (X ₁)	-,680	,465	,616	-1.462	,116
Clarity of Budget Objectives (X ₂)	,357	,303	,390	1.178	,400
Internal Control (X ₃)	-0.350	0.353	0,226	-0.992	,630

Source: Primary Data Processed, 2024

Based on the results of table 4 above, it shows that the heteroscedasticity test in the table that the regression coefficient of the variable Application of Village Financial Information Systems, Clarity of Budget Goals and Internal Control (X₁,X₂,X₃) significance is more than 0.05 (sig> 0.05) means that there are no symptoms of heteroscedasticity in the regression model and the sign is good. So it can be said that this research is free of heteroscedasticity.

According to Imam Ghozali (2011; 101) if the significance is less than <0.05, it means that the independent variable (X₁, X₂, X₃) partially affects the dependent variable (Y). The Multiple Linear Regression Analysis test aims to test whether the regression model finds a correlation between independent variables. The results of the multiple linear regression analysis test are presented in the table as follows:

Table 5 Result of Multiple Linear Regression Analysis

mode	Unstandardized Coefficients		Standardized Coefficients	t	sig
	B	Std. Error	Beta		
(Constant)	9,618	6,426		1,497	,147
Implementation of village financial information system (X ₁)	-,680	,265	-1,016	-2,570	,016
Clarity of Budget Objectives (X ₂)	1,357	,303	1,390	4,482	,000
Internal Control (X ₃)	-,350	,353	-,226	-,992	,330

a. Dependent Variable: Total Accountability of Village Fund Operational Performance Y

Source: Primary Data Processed, 2024

Based on table 5, namely the processed results of regression data using the SPSS 16 program, the regression equation is: $Y = 9.618 - 0.680 X_1 + 1.357 X_2 - 0.350 X_3$ Based on the results of the regression equation above, it can be interpreted that:

The constant value is 9.618, which means that if there is no change in the variables of the Application of Village Financial Information Systems, Clarity of Budget Goals and Internal Control (X₁, X₂, X₃ are zero) then the Accountability of the Operational Performance of the Tj Medan Village Fund Kec. West Bilah Kab. Labuhan Batu is 9.618 The results of the regression analysis show that

the variable Application of Village Financial Information Systems (X1) has a significant effect on the Accountability of the Operational Performance of the Tj Medan Village Fund Kec. West Bilah Kab. Labuhan Batu, with a coefficient value of -0.680 and a significance value of 0.000. This indicates that a one-unit decrease in the application of the village financial information system will cause a decrease in the Village Fund Operational Performance Accountability by 0.680 units or around 68.0%, with strong statistical significance.

The Budget Goal Clarity variable (X2) has a significant effect on the Accountability of Village Fund Operational Performance Tj Medan Kec. Bilah Barat Kab. Labuhan Batu, with a regression coefficient value of 1.375 and a significance value of 0.000. This indicates that a one unit increase in budget target clarity will cause a decrease in Village Fund Operational Performance Accountability by 1.375 units or around 137.5%, with strong statistical significance. The regression coefficient for Internal Control (X3) is -0.350 with a significance value of 0.000. This indicates that a one-unit decrease in internal control will lead to a decrease in the Village Fund Operational Performance Accountability by 0.350 units or around 35.0%, with strong statistical significance. Thus, the variables of the Application of Village Financial Information Systems, Clarity of Budget Objectives, and Internal Control have a significant influence on the Accountability of the Operational Performance of the Village Fund Tj Medan Kec. Bilah Barat Kab. Labuhan Batu.

Based on the table above, the significant value of the Application of the Village Financial System is $0.016 < 0.05$. These results indicate that there is a positive and significant effect of Village Financial System Implementation on Village Fund Operational Performance Accountability. Obtained a significant value of budget target clarity of $0.000 < 0.05$. These results indicate that there is a positive and significant effect of budget target clarity on the Accountability of Village Fund Operational Performance. Obtained a significant value of internal control of $0.330 < 0.05$. These results indicate that there is no effect of internal control on the Village Fund Operational Performance Accountability.

According to V. Wiratna Sujarweni (2014), if the $t_{count} > t_{table}$ value, it means that the independent variable (X) partially affects the variable. $t_{table} = (\alpha/2; n-k) = (0.05/2; 30-3-1) = (0.025; 26) = 2.055$. The T test (partial) is used to determine the effect of more than one independent variable on one dependent variable. Regression analysis is carried out to test the t test hypothesis about the persial effect of the independent variable on the dependent variable. The results of this test can be seen in the table as follows:

Table 6. Test Result T

mode	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		sig
	B	Std. Error	Beta	t	
(Constant)	9,618	6,426		1,497	0,147
Implementation of village financial information system (X ₁)	0,680	0,265	1,016	2,570	0,016
Clarity of Budget Objectives (X ₂)	1,357	0,303	1,390	4,482	0,000
Internal Control (X ₃)	0,350	0,353	0,226	0,992	0,330

a. Dependent Variable: Total Accountability of Village Fund Operational Performance Y
 Source: Primary Data Processed, 2024

Based on the results of the analysis in table 6 above, it shows that the variable application of the village financial information system has a calculated t value of 2.570 with a table t value of 2.055 ($t = (0.05/2; 30-3-1) = (0.025; 26)$ or $2.570 > 2.055$ and also a significance value of 0.016 which means it is not greater than 0.05. These results indicate a significant influence between the application of village financial information systems on the accountability of village fund operational performance. Based on the results of the analysis in the table shows that the budget target clarity variable has a calculated t value of 4.482 with a table t value of 2.055 ($t = (0.05/2; 30-3-1) = (0.025; 26)$ or $4.482 > 2.055$ and also a significance value of 0.000 which means not greater than 0.05. These results indicate a significant influence between the clarity of budget targets on the accountability of the operational performance of village funds. Based on the results of the analysis in the table shows that the internal control variable has a calculated t value of 0.992 with a table t value of 2.055 ($t = (0.05/2; 30-3-1) = (0.025; 26)$ or $0.992 < 2.055$ and also a significance value of 0.330 which means greater than 0.05. These results indicate that there is no significant effect of internal control on the accountability of village fund operational performance.

According to Pardede and Manurung (2014) the F test can be used to test the simultaneous influence of the independent variables on the dependent variable (Y). if the independent variable has a simultaneous influence on the dependent variable (Y). This test compares the significance of the F value > F table, then that the regression model is correct, meaning that the effect is joint, by looking at the F table = f (k; n-k) = (3; 30-3), F table (3; 27) = 2.96 with an error rate of 5% The F test used can be seen in the table below.

Table 7 Test Results F

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	sig
Regression	94,974	3	31,658	10,138	0,000 ^b
Residual	81,192	26	31,123		
Total	176,167	29			

a. Dependent Variable: Total Accountability for Operational Performance of Village Fund Processing (Y)

b. Predictors: (Constant), Total Internal Control (X3), Total Clarity of Budget Objectives (X2), Total Application of Village Financial Information Systems (X1)

Source: Primary Data Processed, 2024

Based on the calculations in table 7 above, it can be seen that the value of f count is 10.138 with the value of f table is 2.96 (f = 3; 30) and obtained a significance value of 0.000. It can be concluded that f count $10,138 > f$ table 2.96 and sig value $0.000 < 0.05$. This shows that the application of village financial information systems (X1), budget target clarity (X2) and internal control (X3) together (simultaneously) affect the accountability of village fund operational performance (Y).

The coefficient of determination (R Square) test is used to measure how far the model's ability to explain the dependent variable is..

Table 9 Test Result (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.743 ^a	0,539	0,486	1,767

a. Predictors: (Constant), Total Internal Control (X3), Total Clarity of Budget Objectives (X2), Total Application of Village Financial Information Systems (X1)

Source: Primary Data Processed, 2024

Based on table 9 above, it shows that the R Square value is 0.539. This shows that the independent variables, namely the Application of the Village Financial Information System, (X1) Clarity of Budget Goals (X2) and Accounting Control (X3) are able to explain or explain the dependent variable, namely the Accountability of Village Fund Operational Performance by 53.9%, the remaining 46.1% is explained by other variables not included in the research model of this regression model because $100\% - 53.9\% = 46.1\%$.

DISCUSSION

The Effect of the Implementation of Village Financial Information Systems on the Accountability of Village Fund Operational Performance Tj Medan Kec. Bilah Barat Kab. Labuhan Batu

Based on the calculation, the t value of 2.570 is greater than the t table of 2.055 ($t_{count} 2.570 > t_{table} 2.055$) with a significance of 0.016 smaller than 0.05 ($0.016 < 0.05$). These results indicate a significant influence between the application of village financial information systems on the accountability of village fund operational performance. The implementation of Siskeudes is designed to realize the accountability of village financial management. Siskeudes is a tool for village governments in conducting village financial reporting as mandated by Permendagri No. 113 of 2014. The implementation of Siskeudes provides convenience in management from planning to reporting. All are integrated in the Siskeudes application and its use is easy and equipped with the features needed by the village. The use of the Siskeudes Application is also supported by continuous updates and the presence of village assistants in the process of utilizing the Siskeudes application so that the application of Siskeudes can run well. The application of Siskeudes is still limited in use outside the network. This means that the implementation of Siskeudes can only be accessed by siskeudes operators in each village and has not been integrated with the control apparatus at the sub-district and district levels. So that supervision and control by the control apparatus cannot be carried out quickly. With integrated and network-connected reporting, it will minimize irregularities so that it will be more accountable. The better the operation and use of Siskeudes, the more accountable the management of village funds will be.

The results of this study are in accordance with research by Arfiansyah (2020) that the village financial system has an influence on the accountability of village fund management. The Siskeudes application is designed to realize the accountability of village financial management. The application of Siskeudes is still limited in off-network use. This means that the application of Siskeudes can only be accessed by siskeudes operators in each village and has not been integrated with the control apparatus at the sub-district and district levels. So that supervision and control by the control apparatus cannot be carried out quickly. And according to Hendaris & Siraz (2020) that the

implementation of the Village Financial System and the Government Internal Control System affects the accountability of village fund management. Research by Triyono et al. (2019) also shows that the Village Financial System affects the accountability of village fund management.

The Effect of Budget Goal Clarity on the Accountability of Operational Performance of the Tj Medan Village Fund Kec. Bilah Barat Kab. Labuhan Batu

Based on the calculation, the t value of 4.482 is greater than the t table of 2.055 (t count 4.482 > t table 2.055) with a significance of 0.000 less than 0.05 (0.016 < 0.05). These results indicate a significant influence between the clarity of budget targets on the accountability of village fund operational performance. This study examines the "effect of budget target clarity on village financial management accountability. From the results of hypothesis testing, it can be concluded that budget target clarity has a positive and significant effect on village financial management accountability."

The clarity of budget targets has a major effect on the accountability of the operational performance of village funds because from the results of the Multiple Linear Regression Analysis test and the results of the t (partial) test, the clarity of budget targets has the highest value, it can be interpreted that the clarity of budget targets affects the accountability of village fund management. where the increasing clarity of budget targets will also increase the accountability of village fund management and the clarity of budget targets has an important role in increasing the accountability of village fund management.

Accountable government financial management cannot be separated from the government budget. "The clarity of budget targets shows the breadth of budget objectives which are stated specifically and clearly, and are understood by anyone who is responsible" (Munawar, 2006). The clarity of "budget objectives affects how the device "compiles the budget in accordance with the objectives to be achieved by government agencies. Unclear budget targets will make budget implementers confused, uneasy and dissatisfied at work. This does not motivate budget implementers to achieve the expected results. So it can be interpreted that the better the governance of budget targets, the village financial management can be maximally accounted for.

The results of this study are in accordance with the research of Krisna & Alit (2020). The results of his research show "that the clarity of budget targets has a positive and significant effect on the accountability of village financial management (village funds). This research also contradicts the research of Pebriyanto & Sumadi (2021) where the results of their research show that budget target clarity has no effect on village financial management accountability. Yuliastuti & Riharjo (2020). Based on the results of the study, it shows that the clarity of budget targets affects the accountability of village fund management.

The Effect of Internal Control on Accountability for Operational Performance of the Tj Medan Village Fund Kec. Bilah Barat Kab. Labuhan Batu

Based on the calculation, the t value of 0.992 is greater than the t table of 2.055 (t count 0.992 < t table 2.055) with a significance of 0.330 greater than 0.05 (0.330 > 0.05). These results indicate that there is no significant influence between internal control on the accountability of village fund operational performance. This study examines the "effect of internal control on the accountability of the operational performance of village funds. From the results of hypothesis testing, it can be

concluded that internal control has no significant effect on the accountability of the operational performance of village funds, that internal control is not in the same direction as the accountability of the operational performance of village funds, where the increasing internal control, the accountability of village fund management does not increase and internal control has an insignificant role in increasing the accountability of the operational performance of village funds. From the results of research showing that internal control has no effect on the accountability of the operational performance of village funds.

The results of this study are in accordance with the research of Yuliastuti and Riharjo (2020) with the title *The Effect of Officer Competence, Internal Control, and Clarity of Budget Goals on Village Fund Management Accountability*. Internal control has no effect on the accountability of village fund management.

The Effect of Village Financial Information System Implementation, Budget Target Clarity, and Internal Control on Village Fund Operational Performance Accountability.

Based on the simultaneous test of the four variables in this study "examines the application of village financial information systems, clarity of budget targets and internal control on the accountability of village fund operational performance. Based on the "test results show that simultaneously the effect of the application of village financial information systems, clarity of budget targets and internal control on the accountability of village fund operational performance. This is evidenced by the results of the F test which shows that the F count (10,138) > F table (2.96) with a significance level of 0.000 < 0.05. This shows that H4 is accepted, H0 is rejected, which means that the variables simultaneously together have a positive effect on the accountability of the operational performance of village funds." meaning This shows that the application of village financial information systems, budget target clarity and internal control (X1, X2, X3) together (simultaneously) affect the accountability of the operational performance of village funds (Y).

The results of the determination test (R^2) show the results that the independent variables used in this study, namely This shows that the independent variables, namely the Application of the Village Keuangan Information System, (X1) Budget Goal Clarity (X2) and Accounting Control (X3) are able to explain or explain the dependent variable, namely the Accountability of Village Fund Operational Performance by 53.9% and the remaining 46.1% is influenced by other factors. So it can be concluded that the influence of budget target clarity, the application of financial accounting systems and the competence of village officials has a positive relationship with accountability" of village financial management. explained by other outside variables not included in the research model of this regression model because $100\% - 53.9\% = 46.1\%$.

CONCLUSION

From the results of the discussion above, it can be concluded that (1) the application of the village financial information system (SISKEUDEDES) has a significant positive effect on the accountability of the operational performance of village funds, (2) the clarity of budget targets has a significant positive effect on the accountability of the operational performance of village funds, (3) internal control has no significant effect on the accountability of the operational performance of village funds. (4) the application of village financial information systems, budget target clarity and

internal control have a joint (simultaneous) effect on the accountability of village fund operational performance. This means that the better the application of the village financial information system, the clarity of budget targets, and the better it is implemented and the better the internal control, the accountability of the operational performance of village funds will also be better."

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