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THE ROLE OF THE VILLAGE FINANCIAL SYSTEM (SISKEUDES) IN MEDIATING THE RELATIONSHIP BETWEEN THE ROLE OF VILLAGE APPARATUS AND THE COMPETENCY OF VILLAGE APPARATUS TOWARDS ACCOUNTABILITY FOR VILLAGE FUND MANAGEMENT

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Abstract

Tujuan penelitian ini adalah untuk melakukan pengujian peran sistem keuangan desa dalam memediasi pengaruh dari peran perangkat desa dan kompetensi aparatur desa terhadap akuntabilitas pengelolaan dana desa. Penelitian ini berlangsung dalam konteks penelitian yang berbasis angka dengan menggunakan informasi langsung yang diperoleh dari survei terhadap responden. Penelitian ini menggunakan sampel 30 desa dan 90 kuesioner yang disebarkan kepada responden diantaranya kepala desa, sekretaris desa dan ketua keuangan desa. Kemudian data dianalisis dengan menerapkan pendekatan *Partial Least Square* (PLS) dengan model *Structural Equation Modeling* (SEM). Temuan dalam penelitian ini menyatakan bahwa keterlibatan perangkat desa, kemampuan aparat desa, dan sistem keuangan desa (siskeudes) memberikan dampak yang signifikan terhadap akuntabilitas dalam pengelolaan dana desa. Kemudian siskeudes juga secara parsial mampu memediasi interaksi antara peran perangkat desa dan kompetensi aparatur desa terhadap akuntabilitas pengelolaan dana desa.

Kata Kunci: Peran Perangkat Desa; Kompetensi Aparatur Desa; Sistem Keuangan Desa; Akuntabilitas Pengelolaan Dana Desa

ABSTRAC

The aim of this research is to examine the role of the village financial system in mediating the influence of the role of village officials and the competence of village officials on the accountability of village fund management. This research took place in the context of number-based research using direct information obtained from surveys of respondents. This research used a sample of 30 villages and 90 questionnaires which were distributed to respondents including village heads, village secretaries and village financial leaders. Then the data was analyzed by applying the *Partial Least Square* (PLS) approach with the *Structural Equation Modeling* (SEM) model. The findings in this research state that the involvement of village officials, the capacity of village officials, and the village financial system (siskeudes) have a significant impact on accountability in managing village funds. Then siskeudes is also partially able to mediate the interaction between the role of village officials and the competence of village officials towards accountability in managing village funds.

Keywords: Role of Village Officials; Village Apparatus Competence; Village Financial System; Accountability for Village Fund Management

1 Introduction

Currently, developments have made a significant contribution to the technology sector, primarily within the domain of information and communication technology. This innovation makes it easier for people to access comprehensive information. This change encourages all sectors to continue to adapt quickly to existing dynamics. The organization's adaptability is expected to be able to follow changes both from within and outside the organization. The Indonesian government also plays an important role in utilizing developments in information and communication technology to create a transparent and accountable government based on electronics (Aisy and Hidayat, 2023).

One proof of the realization of this adaptation is the funds obtained and managed by the village which is also the responsibility, especially of the village government. Apart from that, Indonesia has implemented a decentralized system which ensures management that is easier to adjust and more flexible (Aisy and Hidayat, 2023). Accountability for village fund reporting can be realized with two factors, namely human resources that have a high level of competence and a supporting information technology system. This will help villages to produce quality village fund reports. (BPKP, 2015). Good village officials can produce financial reports in an effective and efficient manner, enabling the presentation of financial reports to be completed according to a predetermined schedule (Adillah et al, 2021).

To achieve optimal quality in managing village finances, the responsibilities of village authorities is needed, strong capability of village officials and the implementation of a good financial system of the village (siskeudes) (Ayem and Fitriyaningsih, 2022). One component of weakness possessed by local village administrations is the quality of resources in village officials (Thomas, 2013). In carrying out local village administrations functions, especially in the area of village financial administration, high levels of competence such as knowledge, skills, abilities and attitudes are very necessary (Kusuma and Ardhiarisa, 2022).

The phenomenon that occurs in this research is that in the Garut Regency area there are still village heads who misappropriate village funds, as reported by detik.com that one of the former village heads in one of the villages of Bayongbong sub-district, Garut, was named a suspect by the Garut Prosecutor's Office because he was suspected of committing corruption. management of village funds for FY 2022 as well as Village Fund Direct Cash Assistance Funds (BLT-DD) in the same year. Apart from that, the former village head was suspected of not carrying out activities in accordance with the activity plans that had been determined. Then there were allegations of price inflation or mark-up, resulting in the state suffering a loss of Rp. 784 million from the total budget allocation of Rp. 1.3 billion.

Based on the phenomenon described above, village financial management needs to be backed by the expertise of village officials and the role of village officials in being accountable for all management and financial operations within the village that have been carried out.

2 Literature Review

2.1 Agency Theory

The theory of agency represents a conceptual framework that explains the agreement-based association between parties-principals and agents. According to Jensen and Meckling (1976), the primary actor is an entity that authorizes another party, the agent, to carry out actions on behalf

of the principal and serves as a decision-maker. In the context of regional government in Indonesia, this concept has been implemented consciously or unconsciously. In public sector organizations, the principal refers to the people, while the agent refers to the government, which in this case includes village heads and other officials. Government regulations, represented by the head of the village and other administrative figures, act as instruments that regulate this relationship.

2.2 Hypothesis Development

Siskeudes is a software application created by the Agency for Financial and Development Oversight (BPKP) to manage local village administration finances with the intention of improving the quality of financial administration within the village (Nurrahmawati, et al, 2023). The success of Siskeudes implementation is very dependent on the quality of the human resources who operate it. As the main users of Siskeudes, village officials possess a vital role in ensuring the efficiency of the financial framework in village government, particularly within the processes of planning, execution, and administration of overseeing village finances. The active involvement of authorities in the village in managing, monitoring, reporting and making village financial decisions is the main key to increasing overall village financial efficiency and accountability (Ningsih & Anggraeni, 2023). The conclusions of the conducted study by Bawono, et al., (2020) and Asih and Adiputra (2022) state that the duties of village officials have a major impact on how the community's financial structure is implemented (Siskeudes), hence the first hypothesis in this study is:

H1: The role of village officials influences the implementation of the village financial system

Even though the SISKEUDES application aims to be an advanced technology for accounting information systems designed to simplify the administration of village finances, it still depends on the abilities and understanding that village officials have regarding financial information, so that they can avoid errors in using the application (Bawono, et al., 2020). Effective implementation of SISKEUDES at the local local government level can help village officials manage village funds more efficiently, manage operational activities better, reduce the risk of budget misuse, encourage and enhance the effectiveness of local authorities (Sulina et al., 2017). The technical capabilities of human resources are a key element in creating a quality integrated information system (Bawono, et al., 2020). Thus, it is crucial to ensure that village officials have basic competency in financial management to be able to use the SISKEUDES application effectively as part of their duties in administering village finances (Yunita et al., 2016). The importance of the proficiency of village officials in operating siskeudes receives backing from research that has been conducted by Bawono, et al., (2020); Yunita, et al., 2016) It claims the execution of the village finance system is significantly impacted by the skill of village officials (siskeudes). Thus, the study's second hypothesis is:

H2: The efficiency of village management affects how the local finance system is implemented.

Village officials are expected to play a role in resource management and responsibility (Kuncahyo & Dharmakarja, 2022, Yesina et al., 2018). It is hoped that close collaboration, especially between village heads, will increase the level of accountability because it will enable implementation to be more transparent. When all village officials are involved in financial management, this will

enable them to mutually supervise financial management. If village financial management can run well, this indicates that the role of each village apparatus has been carried out in accordance with the duties and responsibilities they have (Kusumaningrum et al., 2020, Kuncahyo & Dharmakarja, 2022). Research conducted by Purba (2021), Yesina et al. (2018) and Kuncahyo & Dharmakarja (2022) indicates that the participation of village officials greatly enhances the accountability component of local financial management. Thus, the third supposition in this research is:

H3: The role of village officials influences the accountability of village fund management

It is hoped that the existence of agency theory will be able to minimize disagreements which can lead to conflicts between society and the government, by means of society as the principal monitoring what agents (government) do. Responsibility in overseeing village funds must be balanced with the capacity of village authorities to oversee the financial plan. Village authorities who possess the necessary skills will certainly support the successful management of village funds (Dewi & Gayatri, 2019). Quality financial reports will not be able to be realized without the involvement of competent human resources in their field (Ferina, 2016), because accountability for financial management of village funds is influenced by human resources (Aziiz & Prastiti, 2019). Therefore, in improving the competency of village officials, it is very important to carry out a series of efforts, including through education and training activities, and what is no less important is the experience itself (Aziiz & Prastiti, 2019). The importance of village apparatus competence the study findings emphasize the need for responsibility in the financial administration of the village of Mada & Sarifudin (2017), Ferina et al., (2016), Mahayani (2017) and Indrajaya (2017).

H4: The competency of village officials influences the accountability of village fund management

Village governments have a significant role in guaranteeing involvement in controlling of the village's finances, since they are in charge of reporting to the community how village capital is used. As a method of control and standards to guarantee compliance with relevant rules, the Village Financial System (Siskeudes) is being implemented with the goal of streamlining financial reporting and optimizing village financial management (Ayem & Fitriyaningsih, 2022). According to Dina (2020), Siskeudes positively influences the responsibility in handling village funds. Thus, this study's fifth hypothesis may be expressed as follows.

H5: The village financial system influences the accountability of village fund management.

The Theory Accepted Model (TAM) is a framework that emphasizes the importance of benefits for technology users. In the context pertaining to accounting data systems, system user participation is very important to ensure system performance reaches optimal levels (Kharisma & Juliarsa, 2017). Because technology acceptance usually occurs when the technology provides significant benefits for its users (Jejen, 2021).

Siskeudes helps village officials carry out their tasks more easily and efficiently, including timely reporting, thereby fulfilling the concepts of responsibility and openness in fund utilization (Purnama & Azizah, 2019). The extent of participation by village officials in budget management correlates positively the degree of responsibility in village fund management and the efficiency

with which the Village Financial System has been implemented (Bawono et al., 2020). Consequently, the following is a description of the sixth hypothesis in this research inquiries.

H6: The financial system of the village mediates the influence of the role of village officials on the accountability of village fund management

The potential of village administrators to recognize how village finances are administered in compliance with the standards outlined in Ministry of Home Affairs Regulation No. 20 of 2018 will influence perceptions about the user-friendliness of the SISKEUDES application due to the application has been standardized in accordance with regulations. Competency among users, such as village officials, is necessary for accounting information systems like SISKEUDES to generate financial data effectively (Kuncahyo & Dharmakarja, 2022; Paranoan et al., 2019).

Impactful implementation of SISKEUDES in village government can help villages develop the effectiveness of utilizing village funds, manage operational tasks, minimize the likelihood for budget misuse, inspire and enhance the efficiency with which local authorities perform (Sulina et al., 2017; Suryaningsih & Adiputra, 2020). Moreover, enhancing the administrative proficiency of the village authorities administration will augment the advantages derived from the execution of SISKEUDES. If SISKEUDES is operated well and optimally, it will enhance the precision of administration of village funding accountability reports (Bawono, et al., 2020).

The results of the study conducted by Bawono, et al., (2020) show that the village financial system acts as an intermediary in the correlation between the proficiency of officials at the village level and the openness with which the village's funds are managed. Consequently, the study's seventh hypothesis is:

H7: The village's financial system acts as a mediator between the responsibility of local finances and the competency of village management.

On the basis of the hypothesis previously explained, the study model can be explained as follows:

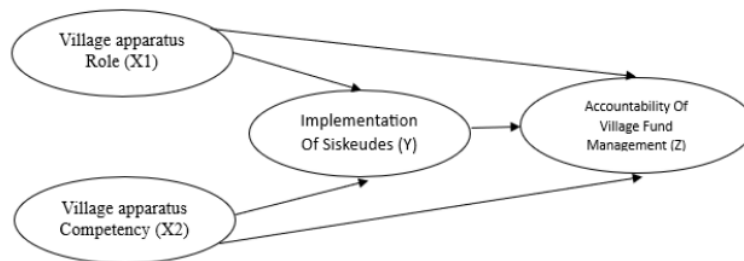


Figure 1: Conceptual Framework

3 Research Methods

This research uses data acquired directly through distributing questionnaires or surveys to respondents. Apart from that, researchers also conducted interviews to gather information. The population in this study included 421 villages spread across 42 sub-districts in Garut Regency.

Sample selection was decided through purposive sampling, namely with the criteria that the village sampled was a village that was relevant to the phenomenon raised in this research, namely one of the villages in Bayongbong District, so we made Bayongbong District the research sample, namely 18 villages, then we comparing it with a village which is indeed one of the villages with achievements and has tourist villages in it, namely the villages in Tarogong Kaler District, where the number of villages in Tarogong Kaler District is 12 villages. So the total sample is 30 villages. Questionnaires were distributed to three respondents particularly the leader of the village., and the village secretary and financial officer, bringing the total number of questionnaires distributed to 90 questionnaires.

In this research, the examination was conducted utilizing ¹⁵ the Partial Least Squares Structural Equation Modeling (PLS-SEM) method to explain the complex relationship between variables within the conceptual framework. This analysis is divided into two main subcomponents, specifically, the measuring model (outer model) and the structural model (inner model). The measurement model, or outer model, is used to describe how each indicator block is connected to the corresponding latent variable (Ghozali & Latan, 2015).

Validity in this research was assessed by considering the loading factor value. Loading factor is a measure that shows how much an indicator (measurement variable) provides information about the latent variables involved in the research model (Hair Jr. et al., 2019). A high factor loading indicates that the indicator has good convergent validity, indicating that the indicator can be relied on in measuring the construct referred to in the research (Hair Jr. et al., 2019).

Reliability was measured using ² Cronbach's Alpha and Composite Reliability (Ghozali & Latan, 2015). Composite Reliability (CR) is a measure that assesses how consistent or reliable the indicators used are in measuring latent variables (Hair Jr. et al., 2019). A high CR value (usually above 0.7) indicates that the indicator can be relied on to measure latent variables well.

Structural model testing, or inner model, will focus on the causal relationships between latent variables in the model, by testing hypotheses that explain how latent variables influence each other. Path coefficient is a number that measures the magnitude and orientation of the relationship between two latent factor in the model (Hair Jr. et al., 2019). This path coefficient indicates the extent to which changes in one latent variable (predictor variable) affect changes in other latent variables (response variables) in the context of a causal relationship. Path coefficients can be positive (indicating a positive relationship), negative (indicating a negative relationship), or close to zero (indicating a lack of relationship).

4 Result And Discussion

In this research, the accumulated data is analyzed using descriptive statistical methods to provide an overall picture of the research object, including an understanding of each indicator of the variables studied.

Table 1: Descriptive Statistics

Variabel	Actual Scores	Ideal Scores	Percentage	Mean
Village Apparatus Role (X1)	2.416	3.150	76,70%	3,83
Village Apparatus Competency (X2)	4.406	4.950	89,01%	4,45
Village Financial System (Y)	7.726	9.000	85,84%	4,29
Accountability Of Village Fund Management (Z)	8.684	9.900	87,72%	4,39

Source: *Partial Least Square (PLS)*

The score for each variable consists of the actual score, which is the answer from all survey participants turned in their questionnaires and the ideal score, which is the score that would be obtained if the respondent was presumed to select the option with the highest rating for each question. Every variable in this research displays a percentage value above 80% except the score for the variable role of village officials which is 76.70%, and the average value is between 3.83 - 4.45, which indicates very good quality. A high score level indicates that the responsibility of village authorities, the capacity of village administrators, the village's financial system, and the town's accountability for money management have been carried out well in the villages of Garut Regency.

The demographics of respondents this study's observations are evident in the subsequent diagram.

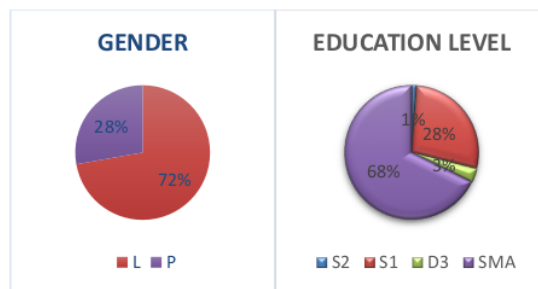


Figure 2: Respondent Demographics

The majority of respondents in this investigation consisted of village leaders, secretaries, and village financial leaders/treasurers, most of whom were men, namely 72%. Then as many as 68% of village officials have a high school educational background as their final level of education, followed by bachelor's degree graduates at 28%.

In this study, external model experiments were conducted using SmartPLS. The test results for factor loadings produced results that were in accordance with those seen in Figure 3. After bootstrapping, the results showed that all indicators for each variable had factor loading values that exceeded 0.50. This shows that these indicators are considered valid and can be considered for use.

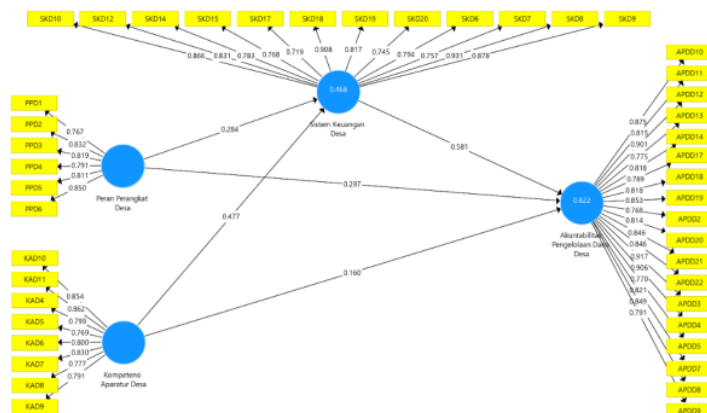


Figure 3: PLS Loading Factor (Bootstrapping)

The indicator block's Composite Reliability (CR) value, which gauges a specific construct, is used to determine reliability. The composite reliability value needs to be higher than 0.7 in order to guarantee sufficient dependability (Ghozali & Latan, 2015). The table below displays the composite dependability values.

Table 2: Composite Reliability (CR)

Variabel	Composite Reliability (CR)
Accountability Of Village Fund Management	0,958
Village Apparatus Competency	0,861
Village Apparatus Role	0,893
Village Financial System (Siskeudes)	0,941

Source: *Partial Least Square (PLS)*

In Table 2, the composite reliability value is observable for all constructs exceeds 0.7. This suggests that all constructs estimated in this research that the model meets the criteria for discriminant validity criteria. Thus, it can be deduced that the measurements used in this research are reliable.

Next, the inner model examines the relationship between latent constructs by observing the estimated path coefficients and their significance levels. The path coefficient test (β) was carried out to ensure that relationship between these constructs had sufficient strength. The connection between constructs is considered strong if the path coefficient (β) value exceeds 0.1. Test results using PLS show the following results:

Table 3: *Path Coefficient*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))
Village apparatus role -> Village financial sytem	0,284	0,285	0,091	3,109
Village apparatus competency -> Village financial sytem	0,477	0,482	0,087	5,480
Village apparatus role -> Accountability of village fund management	0,461	0,457	0,080	5,747
Village apparatus competency -> Accountability of village fund management	0,437	0,444	0,085	5,117
Village financial sytem -> Accountability of village fund management	0,581	0,566	0,076	7,616

Source: *Partial Least Square (PLS)*

From Table 3 path coefficient, the t-calculated value for each variable is obtained. The relationship between variables in this study shows significant strength, as seen from the t-count (T-Statistics) value which exceeds the t-table (1.9679). The t-calculated value for the correlation involving the village apparatus role and the village financial system is 3.109, while the value of the correlation between the village apparatus competency and the Village Financial System is 5.480. The two show a strong relationship.

At a significance level of 5%, the t-calculated value for the factor of the function of village officials' responsibility and accountability in managing village funds is 5.747. Similarly, the t-value for village authority competency is 5.117. The results of this analysis demonstrate that there is a direct correlation between the importance of village officials' roles and the improvement of financial management and accountability in the community. This is consistent with the impact that village officials' proficiency has had on enhancing the Village Financial System and their accountability in overseeing local finances. There is a substantial correlation between the Village Financial System and responsibility in managing village finances, as seen by the t-calculated value of 7.616 for the Village Financial System variable.

Table 4: Hypothesis Testing Results

	Hypothesis	Coefficient	P-Value	Conclusion
Direct Connection				
Village apparatus role -> Village financial sytem	H1	0,284	0,003	Accepted
Village apparatus competency -> Village financial sytem	H2	0,477	0,000	Accepted
Village apparatus role -> Accountability of village fund management	H3	0,461	0,000	Accepted
Village apparatus competency -> Accountability of village fund management	H4	0,437	0,020	Accepted
Village financial sytem -> Accountability of village fund management	H5	0,581	0,000	Accepted
Indirect Connection				
Village apparatus role → Village financial sytem → Accountability of village fund management	H6	0,277	0,009	Accepted
Village apparatus competency → Village financial sytem → Accountability of village fund management	H7	0,165	0,000	Accepted

Source: *Partial Least Square (PLS)*

1 The role of village officials in the village financial system

Table 4 displays a p-value of 0.003 along with a path coefficient of 0.284 for the influence of village authorities. It is acceptable to accept hypothesis H1 if the p value is less than 0.05. These results suggest that the **Local Financial System** benefits greatly from the involvement of local leaders. This implies that the **Village Financial System** will be implemented **more effectively** the more **village** authorities contribute to the management of village finances. local officials are essential to the management and administration of local finances, including the collection, allocation and monitoring of the utilization of village funds. They are also responsible for preparing the RAB and facilitating the process of procuring goods and services, as well as carrying out activities that have been regulated in Village Regulations (Perdes) related to the Village APBD.

This discovery aligns with previous research by Asih and Adiputra (2022) this demonstrates the function of local authorities can impact the effectiveness and efficiency of **keudes** execution. This is different from research by Aisy & Hidayat (2023) which found that **the village apparatus** role had **no effect on the village's** finance system's implementation.

Second, the coefficient value for village apparatus competence is **0,477** with a p value of 0.000, so hypothesis H2 can be accepted. This implies that the execution of the **village finance system** is positively impacted by **the competency of the village apparatus**. This competency pertains to the knowledge, abilities, **and** comprehension of village authorities in carrying out financial activities, which are crucial to **the operation of the village's financial system**. Village officials possessing **the necessary expertise** can optimize and augment the functioning of **the village's financial system**. Their ability **to** prepare budgets, record income and expenses, and report finances is greatly influenced by their level of competency. Skilled village officials tend to be more efficient in carrying out these tasks, highlighting the importance of developing human resources at the village level through training, education and coaching.

9 The outcomes of this study are in line with past research by Yunita, et al. (2016), which indicates that village authorities' capacity may have an impact on how well Siskeudes are implemented in contrast to the findings of Aisy & Hidayat (2023) which shows the opposite, the effectiveness of village officials is not impacted by the implementation of Siskeudes.

Third, the path coefficient for the village apparatus role is 0.461 with a p-value of 0.000, so hypothesis H3 can be accepted. This indicates the beneficial effect that village officials' roles have on the duty of overseeing local finances. Planning, carrying out, and overseeing the use of village money are primarily the duties of village authorities. The impact of the village apparatus's involvement on accountability becomes crucial in this situation, because their role influences how village funds are managed well and accountably. This positive impact can also encourage a higher level of obligation for controlling local finances. When village authorities possess a strong understanding of their duties and report finances accurately, this can reduce the risk of errors and inaccuracies in financial reports.

2 This discovery is consistent with the research by Kuncahyo & Dharmakarja (2022), Novita et al. (2022), Olivia & Utomo (2023), and Purba (2020), who emphasize that the role of village officials influences accountability. However, this is different from research by Anggraeni & Yuliani (2019) and Dwiyantri & Hidayat (2022) which concluded that the village apparatus role does not exert a significant impact on accountability.

Fourth, With a p-value of 0.020 and a path coefficient of 0.437 for village apparatus competency, hypothesis H4 is supported. These results verify that the accountability in the administration of village finances is positively impacted by the officials' competency. Put otherwise, the more competent the village machinery is, the more accountable the village money management is. This competency includes an understanding of financial regulations, technical skills, and administrative skills required in managing funds. Village officials who have competence will be more thorough in carrying out financial processes, reduce the risk of errors, and provide financial information that is more accurate and understandable to the community. By having adequate competence, Village administrators have the ability to raise the standard of village budget management as a whole. These results align with research by Mada & Sariudin (2017), Ferina et al., (2016), Mahayani (2017) and Indrajaya (2017), which show that the village apparatus competency has a positive impact on accountability. However, differently from the research by Kuncahyo & Dharmakarja (2022) and Tharis et al. (2022), which asserts that the village officials competency lacks a notable influence on accountability.

Fifth, It is acceptable to accept hypothesis H5 when the path coefficient value for the Village finances (Siskeudes) execution is 0.581 with a p value of 0.000. These results attest to the beneficial effects of the Village Finances (Siskeudes) on the responsibility of village finance management. Because Siskeudes has made it simpler for village authorities to utilize the financial system correctly, this suggests that the more successfully the financial system is used at the village level, the better the process of responsible local financial management.

This finding aligns with research by Ayem & Fitriyaningsih (2022) demonstrating Siskeudes has an influence on accountability. However, the results of this research contradict research by Reu & Lasdi (2021) It claims that accountability in village financial management is unaffected by the use of Siskeudes.

Sixth, Table 4 shows the effect of the mediating factor Village Financial System, which has a p-value of 0.009, between the responsibility in managing village money and the role of village authorities, which is 0.277. This suggests that the relationship between the village's accountability for managing its finances and its apparatus function may be mediated by the local financial system (Siskeudes). Essentially, the way village officials carry out their duties influences how the Village Financial System is implemented, which in turn influences how accountable the village is when it comes to managing its finances.

Seventh, with a p value of 0.000, the Village Financial System has a mediating impact of 0.165 between the village apparatus competency and the duty to supervise village fund management. This demonstrates that the Village Financial System (Siskeudes) may also serve as a mediator in the relationship between the responsibility of village fund management and the competency of the village apparatus. This suggests that the level of responsibility in the management of village finances may be influenced by the competency of the village apparatus as it relates to the implementation of the Village Financial System.

The results of this study indicate that the village financial system may serve as a moderator in shaping the link between the role and competency of village authorities as well as the duty of overseeing village finances. Siskeudes has a very important role in organizing and managing the flow of funds at the village level. In this context, the consequences of the financial system on the duty of controlling village finances becomes very significant. The existence of a structured and effective financial system can help ensure village finances are managed well, appropriately and in a compliance with relevant regulations. Administrators locally may find it easier using the local finance system. to use it appropriately and correctly. A good system, including clear procedures, accurate recording and transparent reporting, can support a more accountable village fund management process. Information technology and digital financial systems may also have a significant impact in increasing responsibility for controlling village finances, with the use of accounting software and financial applications to automate processes, reduce the risk of human error, and facilitate accurate financial reporting.

Table 5: R-Square

	R Square
Accountability Of Village Fund Management	0,588
Village Financial Sytem (Siskeudes)	0,223

Source: Partial Least Square (PLS)

The R² coefficient of 0.588 on the accountability in managing village funds indicates that as much as 58.8% of the variation accountability in village fund management can be linked to differences in the Village Financial System (Siskeudes) variable, the function of village authorities, and their level of competence. Meanwhile, variables not included in the model can account for the remaining 22.3%.

5 Conclusions and Recommendations

5.1 Conclusion

Derived from the findings of this research, it can be concluded that village officials' involvement has a good and significant impact on the Village Financial System's implementation. In addition, the degree of expertise that village authorities possess also positively impacts how well the Village Financial System is implemented. The town's financial system is implemented better the more capable and well-respected the local administrators are. Furthermore, the degree of responsibility in managing village money is directly and considerably influenced by the position and competency of village authorities. These two factors have the potential to improve quality

and responsibility in conducting village financial tasks, as well as encourage greater transparency in management of village finances.

The study's findings also imply that the degree of Accountability in the management of the village income is significantly influenced by the Village Financial System. A well-implemented Village Financial System is able to facilitate more accurate reporting, increase the level of accountability, and create the level of transparency needed to ensure efficient handling of village funds in compliance with relevant regulations. Therefore, steps to develop and improve the Village Financial System are very important in supporting efforts to increase accountability and encourage sustainable development at the village level. This research also leads to the conclusion that as a moderating factor between the duties and abilities of village officials in overseeing village finances by the village government, the village financial system (siskeudes) may have some bearing.

The study's findings highlight the significance of village officials' roles and responsibilities, their degree of competence, and the Village Financial System's implementation as elements that affect how accountable village fund management is. According to these results, village officials are primarily responsible for the efficient monitoring and administration of village finances, and their degree of expertise and understanding contributes to the right execution of these duties. Furthermore, the village's financial system's adoption can improve transparency and accountability in the handling of local funds..

5.2 Recommendations

In order to augment accountability for supervising village finances, measures centered on augmenting the role of village authorities, cultivating their proficiency, and establishing a proficient Village Financial System are imperative. For example, in order to achieve responsibility for effective village fund management, village authorities are required to actively participate more in the process of managing village money. Efforts that can be made are by making constructive contributions in deliberative forums, acting with integrity in carrying out their duties and having the courage to take steps with firm. Apart from that, village officials are expected to continue to develop their abilities, have the motivation to learn and strive to improve their competence in facing various job responsibilities and risks. Efforts that can be made include participating in training or outreach activities organized by the regional government and continuing to update knowledge about applicable regulations related to preparing village financial reports. Then the Village Financial System's implementation application needs to be improved and maintained consistently to generate high-quality reports to bolster accountability for effective administration of village finances.

The constraints of this study lie in the limited data sources which only focus on one particular area, so that the generalization of the results is limited to a wider level. Apart from that, the use of research samples that do not cover the entire population is also another limitation. However, this research provides an important understanding of responsibility in village fund management and can be the basis for further research involving broader data and a more representative sample.

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