

ANALYSIS OF ACCOUNTING INFORMATION SYSTEM OF VILLAGE FUND USING LUDER CONTINGENCY MODEL



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Abstract

This study examines the implementation of a village accounting information system by using village apparatus as informants in Karangsalam Kidul, Banyumas, Central Java. This study uses a mix-method between qualitative and quantitative approaches. For the qualitative approach, data were gathered via in-depth interviews and observations, whereas for the quantitative approach, APBDes 2021 documentation was utilized. In addition, this study employs the Luder contingency model to analyze qualitative data. Quantitative research, in contrast, utilized ratio analysis and sensitivity analysis. This study demonstrates that the implementation of a successful accounting information system in the village of Karangsalam Kidul, Banyumas, Central Java, had a positive effect on financial management and reporting.

INTRODUCTION

Knowledge of information technology (hereafter, IT) has become a requirement for government agency employees, even at the smallest local government level, such as a village, wherein IT is a valuable asset capable of competing with globalization and future development. According to Chalu & Kessy, (2011) and Apridiyanti et al. (2020) the AIS has two goals: enhancing accountability and boosting effectiveness. Improving accountability could be accomplished by providing information to external users which gives them a means of judging the cash flow and productivity inside the organization, and by providing management with planning and control-relevant data. In addition, providing financial information to external users increases transparency, which in turn encourages citizen participation in various development-related decisions. Consequently, an AIS is essential for ensuring that the village government's resources are utilized effectively and efficiently in order to provide better services (Alim & Siswantoro, 2019; Widagdo et al., 2016; Andriyanto et al., 2019; Hendrawati & Pramudianti, 2020).

In other words, the village government will be able to achieve good governance by supervising the community-beneficial planning, budgeting, and implementation processes by implementing an effective and efficient AIS (Chalu and Kessy, 2011; Utami et al., 2019; Susilo & Afandi, 2021; Basri et al., 2020). The purpose of the system is to aid the local government particularly in the village level in managing big data,

reducing the number of errors that occur while maintaining the reliability of the process. In Indonesia, villages are recognized administrative units with the power to control and govern local community affairs in accordance with regional customs and norms (Basri et al., 2020). Article 72 of 2005 of the Government Regulations No. 72 states that as a legally recognized territorial community unit, a village can impose its own set of rules on its residents and borders (Republik Indonesia, 2005). According to data from the Central Statistics Bureau (Biro Pusat Statistik/BPS), there are 81,616 villages in Indonesia, with Central Java being the province with the most villages (8,576 villages) (BPS, 2021). Moreover, Law No. 6 of 2014 elevates the village from a mere development subject to both development subject and object as well (Republik Indonesia, 2014). Because of this, it is possible that rural communities will be the focus and object for improvement in social services (Sumarsono & Purnomo, 2019). Strong laws and regulations empower and protect rural areas as a priority for nations (Saragi, 2021).

BPKP (2015) states that there is a risk of administrative and substantive errors in managing village funds, which can lead to legal issues due to poor leadership from the apparatus in terms of management of village funds, including keeping track of transactions and issuing receipts. This occurs due to the fact that the local government of the village, will be receiving financing for their programs based on multiple sources (APBN and Provincial/Regional APBD), must be capable of managing it in a transparent, accountable, and abuse-free manner.

With the Law No. 6 of 2014 regarding Village Administration, it appears that implementation readiness is still required in a number of serious areas. Therefore, good governance is required for the implementation of village governance, with accountability being one of the most important characteristics to facilitate the successful implementation of village autonomy (Rosyidah, 2018; Rahajeng, 2021).

According to Widagdo et al. (2016) and Hendrawati and Pramudianti (2020), the process by which rural areas receive a portion of state revenues and expenditures increases annually over time. The budget allocations of the village state's revenue and expenditures, including the village fund, are diverted. Funding for administration, development, community improvement, and resident empowerment are all provided by the APBN allotted to the village. as mentioned in Article 1(9) of the 2014 constitution (Republik Indonesia, 2014).

This study selects the Village of Karangsalam Kidul in the Kedung Banteng District of Banyumas, Central Java for a number of reasons. First, it is the most advanced village in terms of the use of the so-called "SISKEUDES" financial accounting system for managing village funds, where the operator has completed a bachelor's degree program in accounting and possesses the necessary skills. Second, compared to other villages in the Kedung Banteng subdistrict, this village is relatively more developed, so it meets the requirements for conducting an analysis of the extent to which AIS is applied in managing village funds through the presentation of accountable and transparent information. Thirdly, the uniqueness of Karangsalam Kidul can serve as a model for the implementation of the "SISKEUDES" village financial information system in other villages in Banyumas Regency or even Indonesia.

The information provided below, which has been verified by the village information system "Sipede Kemendesa" (2021), pertains to the allocation of village funds for the Village of Karangsalam Kidul, Banyumas, Central Java during 2017-2021. The village funds are IDR 794,081,199; IDR 788,554,000; IDR 922,996,000; IDR 945,034,000; and IDR 917,850,000 for 2017, 2018, 2019, 2020, and 2021, respectively, with an average annual growth rate of 15.86%, indicating a substantial increase in village funds. In light of these facts, it is imperative that the government of Karangsalam Kidul manage these funds in accordance with the applicable regulations. The Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan/BPK, 2015) states that planning, enactment, management, reporting, and financial accountability are all aspects of managing village funds. The APBD serves as the regulatory framework within which the village budgets are recorded in order to adhere to a variety of statutory regulations. This indicates to ensure that the local government does not end up with unintended authority over the budget, despite the fact that the village head answers to the budget holders.

Government Regulation (GR) No. 11 (2001) on Regional Financial Information Systems has been superseded by GR No. 56 (2005) on Regional Financial Information Systems. The centralized accounting database is made available to the municipal administration in order to support financial reporting and accountability. Nonetheless, the local government on the village level has now admitted that there is still attempting to implement "SISKEUDES" (Harahap et al., 2020).

Using computerized methods and networks to enhance productivity and simplify the effort of village head will aid in the compilation of the complete report of finances in the village. Given the increasing size of the village's annual budget, it is crucial that proper accounting procedures be in place to handle the influx of cash (Sagara, 2015; Andriyanto et al., 2019; Sumaryati et al., 2020; Saragi et al., 2021).

However, implementing an information system is not simple, also, the accounting process as a whole will suffer from inefficiency and unnecessary expenditure if the existing information system is not leveraged to its maximum capacity. In non-optimized rural areas, these constraints may prevent authorities from using information technologies for their accounting needs (BPK, 2015). Therefore, local authorities must be

competent. To achieve good governance, the government must have the ability and knowledge to carry out its responsibilities as well as manage the capital allocation at the village level (Kalontong et al., 2019; Andriyanto et al., 2019; Sumaryati et al., 2020; Saragi et al., 2021).

As also suspected by (BPKP, 2015) and based on the aforementioned explanations, the author was motivated to conduct research on Karangsalam Kidul Village, Kedung Banteng District, Banyumas, Central Java due to the possibility of the village government making mistakes in running the village financial information system and professionally managing village funds. This study will assess how effectively the village apparatus in Karangsalam Kidul can operate the village financial information system "SISKEUDES" to manage village funds. In order for village funds to be managed effectively and efficiently, it is necessary to implement a reliable accounting information system. In order to realize the village as a leading and closest government to the people that is strong, advanced, independent, and democratic, and that carries out governance and development in the direction of a just, prosperous, and prosperous society (Sumarsono & Purnomo, 2019).

In order to look more closely at developments in government accounting, Luder (1992) created a contingency model. Accordingly, the results of accounting innovation can be explained by four contextual variables: (1) stimulants, (2) the social environment of local government, (3) the political system and its characteristics, and (4) barriers in implementation. The first three hypothesize that consumers' and producers' perspectives on government financial information would be positively influenced by the sorts of contextual elements. However, the fourth model cannot be successfully implemented due to implementation barriers that hinder any innovation in government accounting from being implemented.

This concept suggests a period of time during which the government switches to a more transparent accounting system. The objective of a more informative system would be to provide exhaustive and trustworthy facts and figures necessary for governing bodies to exercise fiscal oversight over their operations. Similarly, the process of innovation between any two places is described by this model, despite its complexity rendering statistical testing unfeasible. Based on Luder's (1992) innovation contingency model, promotes the use of accounting information systems to increase openness and accountability in terms of government transparency regarding public funds in Indonesia's budget reports.

A company's accounting information system is the means by which its financial transactions are documented and made available to stakeholders. The accounting system is unique to each company because it must accommodate the varying demands of managerial decision-making for access to financial data utilized by large corporations is extremely complex; however, it is applicable to village governments (Alim & Siswantoro, 2019; Apridiyanti et al., 2020; Susilo & Afandi, 2021). In addition, the integrated accounting information system generates information that users can rely on. Information system essential to the organization, and the application of information systems can be viewed as an investment for the organization; therefore, why is it important to determine whether the information system used meets the organization's objectives? (DeLone & McLean, 2016; Apridiyanti et al., 2020).

The implementation of information systems in the public sector differs from the private sector. In addition to focusing on efficiency, quality, and equity, the government must also prioritize public accountability and trust (Hefetz & Warner, 2004; Lestari et al., 2021). The oversight of its implementation is crucial due to the public's involvement (Rocheleau, 2011). According to Presidential Instruction No. 3 of 2003 of the Republic of Indonesia on the National Policy and Strategy for E-Government Development, the use of information technology with systems or activities will become an information system that improves the efficiency, effectiveness, transparency, and accountability of government management, as well as promotes good governance (Kementrian Dalam Negeri Republik Indonesia, 2018). According to the findings of Anggriawan & Yudianto (2018), information technology can be used to make decisions regarding the creation and presentation of financial statements.

Village funds are utilized for governance, development, community empowerment, and social funding, as stated in the first paragraph of Government Regulation No. 22 of 2015 on Village Funds (Republik Indonesia, 2015). Community empowerment and development funding takes a back seat to the need for more immediate spending. Funding allocations for the community are based on strategic goals. Plans for the next six months and one year from the village government. In addition, as stated in Permendagri No. 113 of 2014, a village's finances include all monetary and non-monetary assets and liabilities pertaining to the exercise of rights and fulfillment of responsibilities of the village. The 2014 edition of Permendagri 113 specifies that all aspects of village financial management, including as planning, execution, management, reporting, and accountability, must be carried out (Kementrian Dalam Negeri Republik Indonesia, 2014)

Considering that almost 80% of Indonesia's population lives in rural areas, this indicates that developing villages will be successful in national development (Atmadja & Saputra, 2017; Sumarsono & Purnomo, 2019). According to Hoesada (2016), the development of village and hamlet infrastructure facilities will increase significantly in the coming years, and village officials will receive a salary from the state. Moreover, Atmadja & Saputra (2017) reported that billions of rupiah will soon be allocated to villages. From year to year, the allocation of the State

Revenue and Expenditure Budget (APBN) for villages will increase. "Village Fund is a fund sourced from the APBN that is designated for villages transferred through the Regency/City APBD and is used to finance government administration, development implementation, community development, and community empowerment," as stated in Article 1 paragraph (9), Permendagri No. 113 of 2014. (Kementrian Dalam Negeri Republik Indonesia, 2014).

Again, Permendagri No. 113 year 2014 states that the village mayor (Kepala Desa/Kades) is the official representative of the village administration and the legal owner of all property in the newly independent village. The village's finances are managed within a single budget year from January 1 to December 31 each year. The mayor and other village officials are inseparable from the village's financial management. The village's finances are managed in accordance with Directive No. 113 issued by the Minister of the Interior in 2014 concerning the administration of village finances. The principles that guide the village's fiscal policy are those that place a premium on responsible stewardship of limited resources. Every decision made regarding the village's finances should be grounded in and consistent with these principles (Kementrian Dalam Negeri Republik Indonesia, 2014).

Following the above descriptions, the following questions are offered: (1) how does Karangsalam Kidul use an accounting information system to manage village funds?; (2) what problems arise in implementing the accounting information system to manage the village fund?; (3) How is the process of village fund management in Karangsalam Kidul?; (4) How is the financial performance of Karangsalam Kidul based on APBDes Analysis?

METHODS

According to Creswell (2016) and Sugiyono (2013) the researchers used a combination of qualitative and quantitative approaches to conduct the research. When the results of a study using either quantitative or qualitative methods alone are insufficient, or when the research challenge calls for a more nuanced approach, a mixed-methods study can be quite beneficial and the best understanding can be obtained by combining quantitative and qualitative methods. This research was conducted in the Central Java village of Karangsalam Kidul, Kedungbanteng District, Banyumas. In this study, both primary and secondary data sources are utilized. Observation and in-depth interviews were used to collect primary data from the participants such as village mayor, village secretary, village treasury, and other village apparatus. In the meantime, APBDes documents serve as secondary data sources for this study.

The qualitative method adheres to the Luder Contingency Model, which analyzes reforms in government accounting to improve transparency and accountability. In addition, the quantitative analysis makes use of ratio analysis by calculating ratios of surplus and deficit for the APBDes Realization Report in the Fiscal Year 2021. Financial Ratio Analysis is utilized to evaluate the Village's Financial Performance and Financial Capability (Pilat & Morasa, 2017). Based on available financial reports, Analysis of Financial Performance is an exercise in trying to determine some aspect of monetary behavior. In addition, sensitivity analysis is employed as a quantitative technique. Sensitivity analysis demonstrates that a decision is robust enough to withstand adjusting the value of a single influential element or parameter at a time to see the effect, as in a sensitivity study. Parameter values were changed at the town of Karangsalam Kidul for this study. As part of these adjustments, the financial disclosures the village provides to the public have shifted from solely focusing on APBDes realization to conforming to government accounting rules.

RESULTS

Village Funds are APBN resources set aside specifically for use in rural communities. Government administration, implementation, development, community development, and community empowerment are all funded by these transfers via the Regency/City APBD. A total of IDR 2,842,449,373 is allocated for APBDes in 2021, with 917,850,000 allocated to the Karangsalam Kidul Village Fund. In accordance with the APBDes, the first sector for the use of village funds is the government sector, followed by the development sector, the empowerment sector, and the disaster management sector.

A one-year work program receives funding. If there is a budget surplus, also known as SILPA (the remainder of budget calculations), it is returned to the central government. Similarly, money allocated to unrealized work programs will be classified as SILPA. The funds allotted for uncompleted projects will be carried over to the following fiscal year. The finances of Karangsalam Kidul Village were characterized as follows by Irawati, the head of the village's finance department.

"For the year 2021 thus far, we have received IDR 917,850,000 in APBDes out of a total of IDR 2,842,449,373,-. The Central Java Bank is used to deposit the village's funds into its treasury account. Spending money on a single year's worth of expenses and coming out ahead is known as silpa (remaining in excess of budget financing). This will continue to be depleted as we carry on with the remaining events into the following year".

The following is Rizqi's statement as the operator of SISKEUDES:

"In order to better manage their funds, the Karangsalam Kidul Village have adopted SISKEUDES. Karangsalam Kidul has been using SISKEUDES since 2018, albeit it was not accessible online in either 2018 or 2019. Next, in 2020 and 2021, we experimented with online, with the goal of requiring constant access to an internet network in order to make use of SISKEUDES".

The introduction of SISKEUDES has been responded positively, with the recording of SISKEUDES in the community making life easier. The SISKEUDES ensures that every village's financial records are always balanced by minimizing input errors. Access to the SISKEUDES application and a user ID and password are all that are needed to carry out the operation.

"SISKEUDES facilitates work or facilitates the recording of village finances in the village, ensuring that all monetary transactions are constantly balanced; nevertheless, if done manually, discrepancies may occur, for instance in the summing or calculation of amounts. In other words, as Rizqi put it, all we have to do to utilize it is go to the application's website and enter our user ID and password".

Just the village operator and the secretary in Karangsalam Kidul are in charge of the SISKEUDES. Only the village operator will have access to the SISKEUDES database, thus the other village authorities will be responsible for the administrative side of things. To prevent the work from becoming chaotic, this is done. Instabilities in the internet connection are a common source of SISKEUDES's operational limitations, since they induce server timeouts and logoffs, respectively. Risky suggests expanding the available internet infrastructure as a long-term solution, but notes that in the meanwhile, a personal hotspot can be used to get by. Kedungbanteng District offers Karangsalam Kidul Village with SISKEUDES technical training. Regular technical training provided by Kedungbanteng District reduces management faults in Karangasem Kidul. Particularly in the financial affairs. The following statement was confirmed by Rizqi, the SISKEUDES Karangsalam Kidul operator, to be accurate.

"The Kedungbanteng subdistrict is responsible for the initial training, however we will consult with the district administration if any issues arise regarding its use or the accuracy of the information entered".

Karangsalam Kidul Village employs the village financial system to manage its money. Using the SISKEUDES, there is a standard operating procedure (SOP) in financial management. The applicable operating norm is Village Financial Management, as per Regulation (Permendagri) No. 20 of 2018 issued by the Ministry of Home Affairs. Administrators in each community are responsible for enforcing the provisions of Permendagri No. 20 of 2018 regarding village financial management (PPKD). The village confidential of clerk is the village headman, and the village secretary is the village headman. Karangsalam Kidul Village officials carry out all activities; the village secretary acts as the PPKD coordinator. The SOP specifies procedures, such as document-related issues, deadlines, and reporting duties, in compliance with Ministry of Home Affairs Regulation Number 20 of 2018 pertaining to Village Financial Management (Kementrian Dalam Negeri Republik Indonesia, 2018). Muhasim made the following proclamation in his capacity as Village Secretary:

"Karangsalam Kidul Village in handling financial matters in accordance with standard operating procedure, specifically Minister of Home Affairs Regulation Number 20 of 2018 about Village Financial Management. Including the need for documentation, a deadline, and a report. The chief of Karangsalam Kidul Village holds the reins of authority, while the village secretary acts as coordinator and the village machinery carries out orders".

Good governance in Karangsalam Kidul Village can be fostered by instituting regular procedures for managing the village's finances. Planning, enactment, administration, and reporting are the four pillars of village financial management as outlined in Regulation of the Ministry of Home Affairs Number 20 of 2018. In accordance with Permendagri No. 20 of 2020, the Karangsalam Kidul Village Apparatus is used to manage the village's finances. The following outcomes can be attributed to the various levels of village financial management:

The village administration creates a rough plan by drawing up a budget draft (rencana anggaran biaya/RAB) before beginning the actual work program. Karangsalam Kidul Village did their planning the year before so that they could put their plans into action the year after that. The initial stage of planning is done at the hamlet level, in what is known as a hamlet meeting. There were hamlet chiefs, members of the village consultative body (Badan Permusyawaratan Desa/BPD), RT, RW, and residents in attendance at the hamlet meeting. The goals of the hamlet as a whole are communicated and the plan for the coming year's activities is discussed during the annual hamlet meeting.

After the hamlet meeting, the village meeting (also known as the Musdes) is held. The conclusions of the hamlet meeting are communicated at the village meeting, which follows it. Officials from the village, the BPD, and other community leaders all showed up to the meeting. The SISKEUDES is updated with the meeting's conclusions. The program that has been prepared for this year will be carried out in the next year. Don't forget to factor in the necessary budget while drawing out your plans. The plan can be changed, or modified, for the following year if it is not successful. Irawati, in her capacity as finance KAUR, made the following comments about the scheme:

“Many preparations were in the works for Karangsalam Kidul this year before the covid 19 pandemic derailed them. As part of the preparation procedure. Musdes outcomes are fed into the SISKEUDES after they have been discussed at the hamlet level and then at the village level. So, the villagers, the BPD, and the citizens are all participating.”

It is Karangsalam Kidul Village's responsibility to carry out the activity using all of its own equipment and its own hand-picked staff. The village administrator oversees the village's finances and reports to the Karangsalam Kidul Village Chief. The SISKEUDES operator will then feed in the results of the implementation, whether they are successful or not. The village administration sees to it that the budget is spent wisely and meets the needs of the community. Transfer of funds from the APBN to Bank Jateng, then to the village's bank account, and lastly to the village chief financial officer and chief executive officer.

The chief and the treasurer must approve any cash withdrawals from the village coffers. Industries like development, for instance, have a need for tools. As a result, you should start by making an SPP, and then have the documents checked over and signed by the village secretary. After the Central Java Bank verifies the document, it is transferred to the subdistrict for final approval before being returned to the village. The finance KAUR, Irawati, had this to say about the execution process:

“The village treasurer is responsible for overseeing the budget. Realized or unrealized work programs are fed into the SISKEUDES. The procedure involves a transfer from the state's general fund to the Central Java Bank, where it is deposited in the village's name. We will handle everything quickly after the money drops. The village head and treasurer must approve all payments. Therefore, once the KASI in charge of the field, for example in the field of development, the equipment, writes an SPP (request letter for payment), the village secretary verifies it, and then we can send it to the district for approval and payment. If we come all the way down from the district, we can pick up the missing verification from the Central Java Bank.”

The administrative process involves keeping track of Karangsalam Kidul Village's yearly financial activities. The APBDes are implemented with the help of administration as a tool for regulation. Financial management in Karangsalam Kidul Village has been running smoothly and in accordance with Regulation No. 20 of 2018 issued by the Ministry of Home Affairs. So far, Karangsalam Kidul Village administration has not encountered any difficulties. There is always full and reliable evidence to back up every single cash in and cash out transaction. For purchases exceeding \$2,000,000, for instance, you'll need to show confirmation of income tax and value-added tax paid (VAT). In addition, an additional stamp tax of ten thousand dollars must be affixed to all receipts that exceed five million.

Each month, the finance department of Karangsalam Kidul Village administers the village. The recording of entering and exiting funds is performed periodically, i.e., whenever a transaction takes place. In the village of Karangsalam Kidul, SISKEUDES is used for administration. The operator of SISKEUDES receives data from the finance department after it has been prepared and amended by the mayor.

The subdistrict will step in and help fix any administration issues in the community. This is unusual for the town of Karangsalam Kidul, but the nearby Kedungbanteng District can point the way. The hurdles that have occurred in Karangsalam Kidul Village can still be managed, as they do not have fatal repercussions. Irawati's comment as head of the finance department is as follows:

“I'm in charge of running things in the village. Every single transaction is recorded, and a monthly report is submitted to the district. This report is being filed in accordance with Ministerial Regulation No. 20 of 2018. Financial reporting has been smooth for Karangsalam Village so far. In the event of a snag, the District will lead the way. Income tax and VAT apply to all product purchases exceeding IDR. 2 millions, and PPh article 22 applies to all product purchases. This applies to all other purchases and entries as well. Then, a stamp fee of IDR. 10,000 must be affixed to all receipts that are over IDR. 5 millions”.

Karangsalam Kidul Village has a reporting structure in place to guarantee people in control of the village's finances are kept accountable. The people of Karangsalam Kidul Village, and the public at large, benefit from an open and approachable village government, which is maintained in part by reporting. The report also shows that the Minister of Home Affairs Regulation Number 20 of 2018 about Village Financial Management has been appropriately implemented in Karangsalam Kidul Village. After the activity executor, the village finance director, the village secretary, and the village head have all completed their portions of the report, the village operator enters the information into the SISKEUDES.

To ensure that those in charge of Karangsalam Kidul Village's finances are held to account, the village has instituted a system of reporting and auditing. Reporting helps keep the village government of Karangsalam Kidul transparent and accessible to its residents and the public at large. Karangsalam Kidul Village has successfully adopted Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial

Management, according to the report. It is the responsibility of the village operator to enter the information from the SISKEUDES once the activity executor, village finance director, village secretary, and village head have all completed their sections of the report.

For the village funding itself, the Kedungbanteng District is contacted first for verification. After verification by the Kedungbanteng District, Banyumas Regency will receive the report. The RAB, utilization, and physical condition must be followed, and the report's format must reflect how the village's money were put to use (for development and maintenance, for example). Banners, printed by hand, are the first form of public announcement of community finances. The SISKEUDES program is used for the second mandatory online procedure. In his capacity as chief financial officer, Irawati has issued the following statement:

"The District asks for monthly financial reports from Karangsalam Kidul Village, the Regency asks for them every six months, and the Central Government wants them once a year. The division head, the village secretary, the village head, and I all receive reports from the activity executor. Basically everything related to the administration of the village. The village operator then inputs the report. To ensure consistency between the RAB, realization, and physical state, the report's format is often the realization that the village funds use, for example in development. The first form of media to report is naturally a guide for printing public banners, and the second is to utilize the SISKEUDES program."

Financial and Development Supervision Agency (Badan Pengawas Keuangan dan Pembangunan/BPKP) oversees the financial administration of villages. BPKP collaborates with the Government Internal Inspectorate Apparatus (APIP) to manage village finances. APIP consists of ministry or agency inspectorates and local governments. BPKP is enhancing village financial oversight by implementing technical direction and Focus Group Discussion (FGD). Together, village government will check in on the budget every three months.

Every five years after a new village mayor is elected, the village of Karangsalam Kidul creates a Medium-Term Development Plan (Rencana Pembangunan Jangka Menengah/RPJM) outlining the vision and goals of the new Village Head, and then in October of that same year, the village creates a Village Development Work Plan (RKPDes) to put that plan into action. The Financial Budget Changes (PAK) are compiled after the RKPDes are finalized. Once a year, at the end of the fiscal year, the PAK is compiled. Natural disasters, shifts in national or regional government policy, and fluctuations in the village's income this year are all examples of situations for which PAK would be unprepared. The PAK technique is the same as the original APBDes calculation.

In 2021, the PAD of Karangsalam Kidul Village will consist of village businesses, village assets, and additional PAD. The district and provincial governments provide external funding assistance to the village of Karangsalam Kidul. The provincial government provides Karangsalam Kidul Village with village money, while the district government provides the community with ADD (Village Fund Allocation). Karangsalam Kidul Village profited from the redistribution of regional taxes and levies in addition to those it received from the district and province. Iterating the Following 2020 and 2021 APBDes data from the village of Karangslam Kidul:

Table 1. Independency Ratio in Karangsalam Kidul

Year 2021	
PAD	Rp240,204,397
Government Assistance	Rp2,006,709,781
Percentage	12%

Based on the data shown in Table 1, it is clear that in 2021, the percentage of Karangsalam Kidul Village residents who are economically self-sufficient will be an exceptionally low 13%.

Common expenses are those that are issued frequently to maintain normal local services. The administrative costs of running the governance of Karangsalam Kidul Village make up the bulk of the village's regular expenditures. Capital and development expenditures are investments made to build or improve upon a community's material well-being. To put it another way, the money spent on this development was originally intended for the purpose of implementing community development. The following are the results of processing the APBDes data for Karangsalam Kidul Village in the year 2021:

Table 2. Routine Expenditure Ratio in Karangsalam Kidul

Year 2021	
Routine Expenditure	Rp1.058.653.925
Total APBDes	Rp2.549.369.598
Percentage	42%

The data in Table 2 reveals that in 2021, 42% of total APBDes will be allocated to routine village expenditures, which is quite significant.

Table 3. Capital Expenditure Ratio in Karangsalam Kidul

Year 2021	
Capital Expenditure	Rp 901,816,306
Total APBDes	Rp2,549,369,598
Percentage	36%

In the preceding table, we see that when regular costs rise, capital expenditures fall. The split between operating and capital costs in 2021 will be 42% and 36%, respectively.

Karangsalam Kidul Village APBDes total expenditures for the year 2021 are used to determine real village expenditures and thus the efficiency ratio. Through 2021, the Karangsalam Kidul Village APBDes will be put to good use in order to generate local revenue. Here you'll find tabulated results from the APBDes held in Karangsalam Kidul Village in 2021.

Table 4. Efficiency Ratio in Karangsalam Kidul

Year 2021	
Village Expenditure Realization	Rp1.960.470.232
Village Expenditure Targets	Rp2.842.449.373
Percentage	68,97%

In 2021, the calculated efficiency ratio of Karangsalam Kidul Village APBDes is 68.97%, which is relatively high. It indicates that the government of Karangsalam Kidul Village is performing effectively. The 2021 APBDes details how much money the village of Karangsalam Kidul will make from its own resources, while the RPJMD details how much money the village will make (Village Medium-Term Development Plan). Below is cleaned up data for 2021's Village APBDes:

Table 5. Effectiveness Ratio in Karangsalam Kidul

Year 2021	
PAD Realization	Rp240,204,397
PAD Targets	Rp386,350,000
Percentage	62.7%

The effectiveness ratio of the APBDes for Karangsalam Kidul Village in 2021 is calculated to be 62.7%, which indicates that the government of Karangsalam Kidul Village is less effective due to a lower degree of achievement.

DISCUSSION

Using the Luder's contingency model, ratio analysis, and sensitivity analysis, this study was able to draw the following conclusions about the effectiveness of accounting information systems in the Village of Karangsalam Kidul for managing and reporting village finances. The following is an explanation of how the Luder's contingency model was used in the implementation of accounting information systems in Karangsalam Kidul Village based on the findings of the study. According to stimuli variables, the purpose of this application-based SISKEUDES is to increase the efficiency with which the Local Government handles and accounts for village funds. From the perspectives of producer of information, The success of AIS implementation will be greatly aided by village apparatus that meets the necessary standards. Particularly, the village apparatus consists of village officials who can operate SISKEUDES and prepare financial reports for the village in accordance with government accounting standards (Standar Akuntansi Pemerintahan/SAP).

Training and technical instruction on SISKEUDES are required to increase the qualifications of village apparatus as a measure of government readiness to implement SISKEUDES. Karangsalam Kidul Village's AIS initiative will benefit greatly from the presence of trained SISKEUDES personnel. Since just the system's mode of operation has changed—from manual to computer—the transition should cause no further complications.

This change affects information producers engaged in financial management in order to realize transparent, responsible, and participatory village financial management.

From the aspects of implementation barriers, village officials with qualifications in the field of operating AIS are a fundamental attitude and greatly influence the producers of information users to produce government financial reports by implementing the AIS in accordance with SAP, the qualifications of village officials will be the single most important factor in the AIS's successful implementation.

Effective operation of the AIS will necessitate the implementation of a supporting device. Internet connectivity is the supporting device in this situation. Because changes to government accounting systems that are more informative necessitate faster and more reliable internet connectivity. Through this sensitivity analysis, academics adjusted variables in previously APBDes-only village financial reports to the community in order to bring them into line with government accounting requirements.

The Statement of APBDes Realization details how income, expenses, and financing from January 1, 2021, to December 31, 2021, compare to the APBDes. Village Own-Source Revenue, Transfers, and Other Legal Income Realization is Rp.2,247,494,265 or 88.46% of APBDes. The amount realized for Village Expenditures was Rp 1,960,470,232, or 68.97%. The amounts of Rp.822,583,482 (68.06%), Rp.527,869,900 (68.44%), Rp.167,903,500 (77.75%), and Rp.120,902,400 (11.22%) were realized from the Village Expenditure for the Village Government Administration Sector, the Village Development Implementation Sector, the Village Community Development Sector, and the Village Community Empowerment Sector, respectively.

Based on the actual tally of Village Own-Source Revenue, Transfers, Other Legitimate Income, and Village Expenditure, there is a surplus of Rp287,024,033. The whole APBN of Rp301,875,333, or the amount needed to finance the village, has been realized. As a result, there was a total of Rp 588,899,363 in unspent money as of the conclusion of the fiscal year (SiLPA).

Information about any adjustments to the Accumulated Budget Surplus (SAL) between January 1, 2021 and December 31, 2021 can be found in the accompanying Statement of Changes in Accumulated Budget Surplus. There will be a Budget Surplus (SAL) of Rp.441,875,333 as of January 1, 2021, but only Rp.110,000,000 will be used. The Accumulated Budget Surplus (SAL) at the end of the year 2021 is IDR 588,887,363, which is the result of the Rp.287,024,033 in unspent money as of the end of the fiscal year (SiLPA) until December 31, 2021, less the Rp.0 Adjustment of SAL.

The balance sheet for Karangsalam Kidul Village as of December 31, 2021, is a financial report that outlines the village's assets, liabilities, and equity. As of the 31st of December, 2021, the company's total assets were worth Rp4,392,442,009, including Current Assets of Rp2,659,369,598 and Fixed Assets of Rp1,732,072,411. As of this moment, we have on hand Rp240,784,484 in villagers' cash and Rp2,418,585,114 in cash stashed away in banks all around Central Java. A total of Rp220,000,000 was spent on land, Rp260,161,411 was spent on supplies, Rp626,817,000 was spent on structures, Rp626,094,000 was spent on roads, irrigation, and networks, and Rp626,094,000 was spent on land. As of the 31st of December, 2021, the total liabilities were Rp 15,565,786; all of these debts were due within the next six months. As of the end of 2021, the entire amount of Equity is Rp 4,376,876,223.

The Operational Statement covers the time period from January 1, 2021, to December 31, 2021, and gives a review of the fiscal resources used to increase equity and support government administration activities. From operational activities, the government earns Rp.2,247,494,265, which is comprised of Rp.240,204,397 in Village Own-Source Revenue, Rp.2,006,709,781 in transfer income, and Rp.580,087 in other income. Expenses amount to Rp1,960,470,234 as a result of operational activities. Operational expenses include a number of sectors: Costs total Rp. 321,210,960 for the Village Disaster Management Authority in addition to Rp. 814,741,482 for village government administration, Rp. 535,711,902 for village development implementation, Rp. 167,903,500 for village community development, Rp. 120,902,400 for village community empowerment, and Rp. Meanwhile, the non-operating activities surplus was Rp. 301,875,333, including Rp. 411,875,333 in income and Rp. 110,000,000 in expenses. Consequently, the Profit and Loss Statement showed a surplus of Rp. 588,899,364.

The Statement of Cash Flows is an accounting report that summarizes cash and cash equivalents for the year ending December 31, 2021, including its origins, destinations, and changes in value. Operating operations brought in Rp 2,247,494,265 and used up Rp 1,960,470,234 in cash flow during the 2021 fiscal year. There was a net input of Rp411,875,333 and an outflow of Rp110,000,000, for a total of Rp301,875,333 in cash flow from financing operations. Therefore, as of 31 December 2021, the cash balance is Rp 588,899,364. Variations in equity as shown in the Balance Sheet as of December 31, 2021 are reported in the Statement of Changes in Equity. This final equity balance of Rp4,376,876,223 is comprised of the initial equity of Rp3,787,976,859 and the operating report excess of Rp588,899,363.

CONCLUSION

The purpose of this study is to examine the implementation of a Village Funds accounting information system in the village of Karangsalam Kidul, Kedung Banteng, Banyumas, Central Java. The transition from a manual to a computerized accounting system can be considered an innovation in the public sector. These results indicate that the accounting information system implementation in Karangsalam Kidul is rated as satisfactory. In the implementation of the accounting information system at Karangsalan Kidul, supporting devices pose minor obstacles. Therefore, Karangsalam Kidul Village should focus more on these factors. Then, from the standpoint of auxiliary equipment, villages should be more vigilant in resolving internet connectivity issues so as not to impede accounting information system operations.

This study only analyzes Karangsalam Kidul, a single village. Future research can be expanded to include additional Banyumas villages, or even all of Indonesia, in order to obtain a more robust generalization. The analysis can be conducted using Luder's model of innovation in the public sector or other models. In addition to expanding the scope of the analysis to include other factors, such as commitment, organization, and the legal system, subsequent research can also be conducted by excluding aspects of staff qualifications and supporting tools from the scope of analysis.

This study has several limitations, including a lack of access to information about village financial management, which prevents it from providing a comprehensive explanation of village financial management. The presence of covid 19 then causes time and interaction delays during data collection. Based on the findings, this study suggests the following: (1) It is preferable for the village apparatus to be more transparent with the community, thereby increasing the level of public trust and adding value to the village apparatus; (2) It is preferable for village officials to be more vigilant when there are problems with internet connectivity, as village activities are currently always related to a computerized system. Despite these caveats, this study contributes practically to the management of the village finance system by addressing issues with SISKEUDES administration (as stated above).

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