



THE INFLUENCE OF THE PRESENTATION OF FINANCIAL REPORTS, THE COMPETENCE OF THE APPARATUS AND THE GOVERNMENT'S INTERNAL CONTROL SYSTEM ON ACCOUNTABILITY VILLAGE FINANCIAL MANAGEMENT IN MUARA BATU SUB-DISTRICT NORTHERN ACEH DISTRICT

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Abstract

This study aims to determine and analyze the effect of the presentation of financial reports, the competence of the apparatus and the government's internal control system on the accountability of village financial management in Muara Batu District, North Aceh Regency. This research is associative research and the type of data used is quantitative data. The population in this study were village officials in Muara Batu District, North Aceh Regency. The number of samples in this study amounted to 104 village officials in Muara Batu District, North Aceh Regency. The data analysis technique in this study used multiple linear regression. The results of this study indicate that the presentation of financial reports has a positive and significant effect on the accountability of village financial management in Muara Batu District, North Aceh Regency, apparatus competence has no effect on the accountability of village financial management in Muara Batu District, North Aceh Regency, and the government internal control system has a positive and significant effect on the accountability of village financial management in Muara Batu District, North Aceh Regency.

Keywords: *presentation of financial statements, apparatus competence, government internal control system, accountability of village financial management.*

1. INTRODUCTION

Accountability is one of the important principles that must be realized in the financial management of an entity, both business and government (Puspa & Prasetyo, 2020). Accountability as a form of accountability for financial management is one of the main pillars of good governance (Puspa & Prasetyo, 2020). Issues related to public financial accountability are one of the issues that are getting more attention today (Diansari et al., 2023). This is due to changes in the composition of the central and local government budgets as a result of regional autonomy and fiscal decentralization from the central government to local governments (Diansari et al., 2023). The main targets of the implementation of regional independence are to expand territorial freedom, increase the responsibility and honesty of local budget administration, improve government responsiveness to public demand, increase public participation in regional progress, and improve the effectiveness and efficiency of democratic regional financial management. In accordance with this idea, the Indonesian government passed Law No. 6/2014 on villages. This is good news for village governments as it allows villages to independently handle their financial affairs and find ways to improve the welfare and quality of life of villagers. Related to this, the allocation of funds channeled through the district/city village revenue and expenditure budget, as well as those sourced from the state revenue and expenditure budget specifically given to villages are designated as village funds, as stipulated in Government Regulation No. 43/2014.

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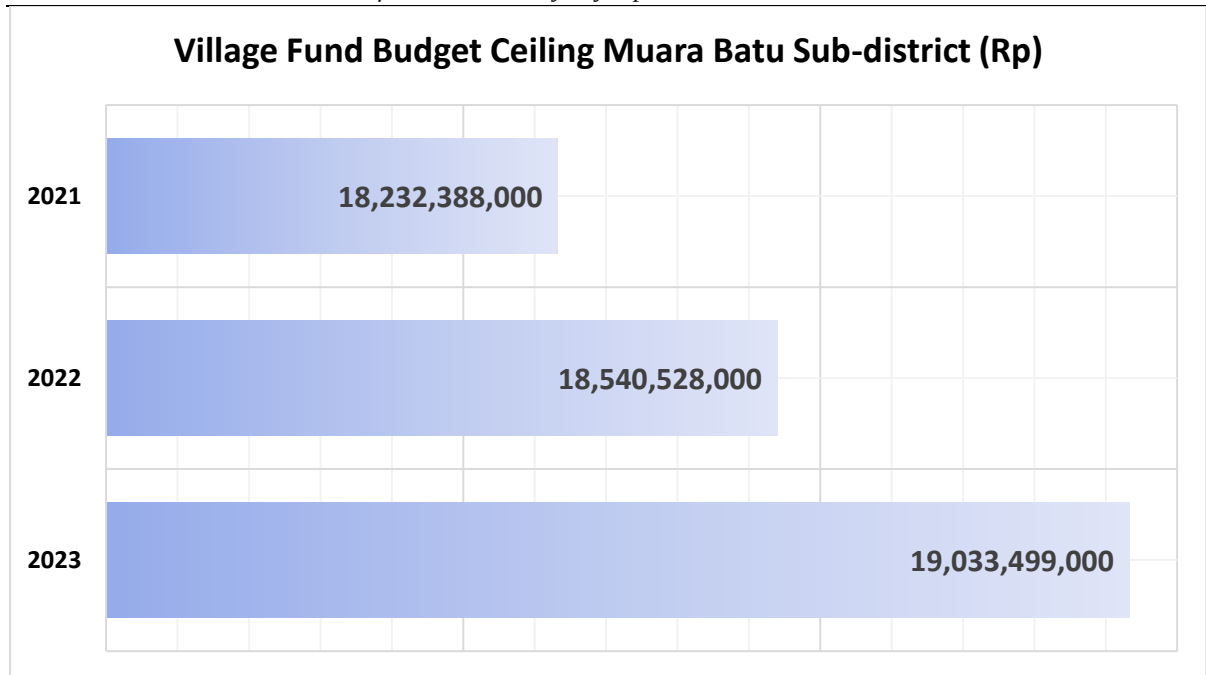


Figure 1. Village Fund Budget Ceiling Muara Batu Sub-district (Rp)

The village fund budget ceiling for the Muara Batu sub-district area in the last 3 years has increased every year. In 2021 the budget ceiling amounted to 18,232,388,000, in 2022 it amounted to 18,540,528,000 and in 2023 it reached 19,033,499,000. This shows that the government has allocated a large amount of funds to support activities related to rural empowerment. With such a large amount of village fund allocation, it can increase the opportunity for fraud in the management process (Jasasila, 2020).

According to Indonesia Corruption Watch (ICW), corruption related to village funds consistently occupies the first position as the sector with the most corruption cases prosecuted by law enforcement officials from 2015-2022. During these seven years, there were 766 cases of corruption in the village with a state loss value of more than IDR 400 billion. The number of cases related to corruption has become one of the most popular social problems in society (Diansari et al., 2023).

A phenomenon that occurred in one of the villages in Muara Batu Subdistrict was the embezzlement of village funds by the village head amounting to 261 million. This indicates that the village funds that have been allocated have not been fully used to support community empowerment and village development activities. This also suggests that the expectations of the village community to improve the availability of village infrastructure and the desire of the government to improve the availability of village infrastructure are not being met.

Law No. 6/2014 article 86, stipulates that information created by the district or city government can be accessed by villages through the village information system. Villagers and other relevant parties can access the network, software, human resource data and hardware that are part of the village information system. This system stores information on village development and makes it available to the various parties involved. Village financial management is certainly related to accountability (Yesinia et al., 2018). In general, accountability is known as the obligation of individuals or an organization to account for their activities, accept responsibility for these activities and disclose the results transparently (Alam et al., 2019). According to Memariam and Doleck (2023) accountability is a noun that represents the quality or a state that can be held accountable. In village government, accountability is crucial, where the village government is the body in charge of overseeing village finances so it is very important to maintain accountability (Irna, 2022).

Accountable financial reports are reports that are completed by the process of planning, preparing, implementing, and publishing village finances which can ultimately be reported and accounted for to the public, by providing data on achievements and setbacks for assessment in the following year (Diansari et al., 2023). According to the results of the inspectorate agency's examination of village financial management for the period 2023 in the Muara Batu sub-district area, there are still many things that have not been found in accordance with the stipulated provisions and regulations. These problems include errors in the arrangement of archives of accountability documents that have not been carried out in an orderly manner, lack of tax deposits to the State treasury, realization of activities carried out not in accordance with the RAB, to the remaining excess budget calculation (SiLPA) which is not recorded and budgeted for in the next period. This proves that the lack of accountability of government officials in taking responsibility for the activities that have been carried out.

The accountability of village financial management can be influenced by several things, including the way financial reports are presented (Suryanti et al., 2023). A number of studies have shown that how to present financial reports has a positive impact on village financial management accountability (Sweetenia et al., 2019), (Suryanti et al., 2023), (Putri et al., 2023), (Sipi & Tandil, 2021), (Pangayow & Patma, 2021). On the other hand, research (Triyono, 2019) revealed different findings, which indicated that the presentation of financial reports did not affect the accountability of village financial management. In addition to the presentation of financial reports, in achieving accountable village financial management, of course, it must be supported by good apparatus competence (Zulkifl et al., 2021). According to several studies, apparatus competence has a major impact on village financial accountability (Budiana et al., 2019), (Diansari, Othman, & Musah, 2022), (Veronika et al., 2023). However, some studies also obtained inconsistent results where apparatus competence did not have a significant effect on village financial accountability (Qulub & Hidayat, 2023), (Indriasih & Sulistyowati, 2022), (Safelia et al., 2022).

Finally, to anticipate continued misuse of financial reports, the government mandates comprehensive internal controls to be implemented throughout the government (Antika et al, 2020). So that the internal control system must be implemented effectively, so that the level of accuracy of the financial statements presented is more accountable and reliable (Puspa and Prasetyo (2020). Consistent with various research findings that indicate that the internal control system increases the accountability of village fund management (Diansari et al., 2023), (Puspa & Prasetyo, 2020), (Tristiawan et al., 2023), (Hendaris & Romli, 2021), (Atmadja & Saputra, 2018), (Yesinia et al., 2018). However, research conducted by Diansari et al, (2022) obtained different things, where the accountability of village financial management was not improved through the internal control system mechanism.

2. RESEARCH METHODS

2.1 Population

Population is a grouping or compilation of every item or event that needs to be studied (Elvera & Astarina, 2021). The sample represents a portion of the size and composition of the population (Sugiono, 2018). The population in this study consisted of 216 village governments with each village consisting of 9 village governments covering a total of 24 villages. The population in this study consisted of the village head, village secretary, treasurer, operator, head of general affairs, development and government, head of the Village Consultative Body (BPD) and head of the area (head of the alley).

2.2 Sample

Samples are part of a population taken in a certain way as determined by the researcher. In this study, the sampling technique used was the cluster sampling technique, so that 10 villages were randomly selected and a sample of 104 samples was obtained. The cluster sampling technique is a probability sampling-based method used when the data source to be studied is very broad, such as the population of a country, province or district (Sugiono, 2018). The cluster sampling technique is used

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for several reasons, namely the cluster sampling technique is more efficient and easier to manage, because it allows researchers to divide the population into several groups and then select these groups to be surveyed (Wang & Cheng, 2020).

3. RESULT AND DISCUSSION

3.1 Profil Demografi Responden

Table 1.
Demographic Profile of Respondents

Characteristic	Description	f	%
Gender	Male	92	88,46
	Female	12	11,54
	Total	104	100
Education Level	S1	30	28,85
	D3	3	2,88
	SMA	65	62,5
	SMP	6	5,77
	Total	104	100
Position	Village Head	11	10,57
	Village Secretary	12	11,54
	Treasurer	11	11,54
	Operator	12	11,54
	Kaur Umum	12	11,54
	Head of Develop.	12	11,54
	Head of Government	10	9,61
	Dusun	24	22,12
	Total	104	100

Based on Table 1. above, it is known that the majority of respondents are male, namely 92 respondents (88.46%) while women are 12 respondents (11.54%). This shows that most of the village officials who were used as respondents in this study were male. For the education level, the average apparatus has a high school background, namely 65 respondents (62.5%), followed by an S1 background of 30 respondents (28.85%). 6 respondents (5.77%) have a junior high school background and 3 respondents (2.88%) have a D3 background. Regarding positions held, 11 respondents (10.57%) had positions as village heads. 12 respondents (11.54%) had positions as village secretaries, and 12 respondents (11.54%) as village treasurers. As many as 12 respondents (11.54%) had positions as operators and as many as 12 respondents (11.54%) had positions as heads of general affairs. 12 respondents (11.54%) had positions as heads of government affairs and as many as 12 respondents (11.54%) served as heads of development affairs and 23 respondents (22.12%) had positions as dusun heads.

3.2 Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to determine the effect of presentation of financial statements (X1), apparatus competence (X2) and government internal control system (X3) on the accountability of village financial management (Y). The value of multiple linear regression coefficients can be seen in Table 2. below:



Table 2. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1					
(Constant)	4.767	1.714		2.781	.006
Penyajian Laporan Keuangan	.279	.074	.369	3.788	.000
Kompetensi Aparatur	.079	.086	.090	.919	.360
Sistem Pengendalian Internal Pemerintah	.158	.049	.374	3.207	.002

Based on Table 2. above, the multiple linear regression equation used in this study is obtained as follows:

$$Y = 4,767 + 0,279X_1 + 0,079X_2 + 0,158X_3$$

3.3 Determination Coefficient

Table 3.
Test Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.697	.486	.466	1.543

Based on Table 3. it is known that R Square produces a value of 0.486 or 48.6%. This means that 48.6% of village financial management accountability can be explained by the variables of financial report presentation, apparatus competence and government internal control system. The remaining 51.4% is explained by other factors outside this research model.

3.4 Uji Hipotesis

Based on the results of hypothesis testing according to Table 2. above, it can be concluded that:

1. The Financial Statement Presentation variable (X_1) has a coefficient (β_1) = 0.279 > 0 with a significance of (0.000) < 0.05. Thus the Financial Report Presentation variable has a positive and significant effect on the accountability of village financial management. If the Presentation of Financial Statements increases, the accountability of village financial management will increase significantly, and vice versa.
2. The Apparatus Competency variable (X_2) has a coefficient (β_1) = 0.079 > 0 with significance (0.360) > 0.05. Thus the Apparatus Competency variable has a positive but insignificant effect on the accountability of village financial management. If the Apparatus Competence increases, the accountability of village financial management will not significantly increase.
3. Government Internal Control System variable (X_3) has a coefficient (β_1) = 0.158 > 0 with significance (0.002) < 0.05. Thus the Government Internal Control System variable has a positive and significant effect on village financial management accountability. If the Government Internal Control System increases, the accountability of village financial management will increase significantly, and vice versa.

4. DISCUSSION

4.1 The Effect of Financial Statement Presentation on Village Financial Management Accountability

The results showed that the presentation of financial statements (X_1) had a positive and significant effect on the accountability of village financial management (Y) so that the first hypothesis was accepted. The research findings are in accordance with stakeholder theory which states that

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relationships between groups or individuals can affect the achievement of organizational goals. In village financial management, it is important to consider the interests and expectations of stakeholders. In this study, the village government as the holder of power in government must pay attention to the interests of the community, where in this context the community as a stakeholder has the right to the availability of information related to organizational activities. One of the efforts that can be made is through the presentation of financial reports that contain all the information needed by the community as stakeholders.

These results are in line with research conducted by (Sweetenia et al., 2019), (Suryanti et al., 2023), (Putri et al., 2023), (Sipi & Tandi, 2021), (Pangayow & Patma, 2021). Sweetania et al (2019) found that the presentation of financial statements has a positive effect on the accountability of village financial management, which means that the better the quality of the presentation of financial reports will increase the accountability of the village government. Then this is also supported by research by Putri et al (2023) which suggests that the presentation of financial reports has a positive effect on the accountability of village financial management where through the presentation of good financial reports, financial reporting will be accountable so that it can ultimately increase accountability.

4.2 The Effect of Apparatus Competence on Village Financial Management Accountability

The research findings show that the competence of the apparatus (X2) does not have a significant effect on the accountability of village financial management, which leads to the rejection of Hypothesis 2. This indicates that whether or not the village apparatus is competent will not have an impact on the accountability of village financial management. This is because the ability of the apparatus in the village government has weaknesses that cannot affect accountability. This finding is inconsistent with stakeholder theory. Villages often face limited resources, both in terms of budget and other things. Although the apparatus has competence, if they lack the support or means to carry out their duties effectively such as adequate training, adequate monitoring systems, or information technology infrastructure, then financial accountability may suffer.

The lack of skills of village apparatus in utilizing technology, low knowledge in running systems regarding the management of village funds, and a lack of understanding of good accounting techniques so that the preparation and reporting of village funds is still not optimal. The lack of training activities also causes the competence of village officials to be less than optimal. Lack of competence is a weakness in realizing the accountability of village financial management. In the implementation of village financial management, in addition to requiring technical competence, an understanding of the rules and implementation of village fund management is also required. These results are in line with research conducted by Qulub and Hidayat (2022) and Safelia (2022) which prove that apparatus competence has no influence on the accountability of village financial management.

4.3 The Effect of Government Internal Control System on Village Financial Management Accountability

The results showed that the government internal control system (X3) had a positive and significant effect on the accountability of village financial management (Y) so that the third hypothesis was accepted. The research findings are in accordance with stakeholder theory which states that a good government internal control system can help create an enabling environment for better and more accountable financial management. This finding also indicates that with an internal control system in place, the organization will carry out effective and efficient activities, have the reliability of financial reporting and adequate asset security so that the organization will have confidence in the achievement of organizational goals. In addition, the evaluation and improvement of internal control through inspectorate supervision is aimed at increasing accountability.

It was found that respondents gave an affirmative answer to the explanation of the procedures and responsibilities of all activities by the village apparatus. Respondents also agreed that village

officials are required to convey information well to the community so that the community can evaluate every process carried out by the apparatus. This is in line with research conducted by (Diansari et al., 2023), (Puspa & Prasetyo, 2020), (Tristiawan et al., 2023) which indicates that the better the internal control implemented in organizing the organization, the more accountable the management of finance will be.

5. CONCLUSION

This study aims to analyze or examine the effect of the presentation of financial reports, the competence of the apparatus and the government's internal control system on the accountability of village financial management in Muara Batu District, North Aceh Regency. Questionnaires were distributed directly to collect data, and sampling was conducted using cluster sampling techniques. Of the 108 respondents who participated, 104 respondents' answers were considered usable and analyzed. Data processing was conducted to ensure the validity and reliability of all questionnaire items. Multiple linear regression analysis revealed that the measurement of village financial management accountability in Muara Batu Sub-district, North Aceh Regency using stakeholder theory is reliable. Of the three hypotheses, two were supported by the data, aligned with stakeholder theory and found to have a positive and significant impact on village financial management accountability. On the other hand, apparatus competence did not show a significant influence on village financial management accountability.

6. IMPLICATIONS

The implications of this research provide significant theoretical contributions in the field of village financial management systems, especially for the apparatus as the village government. By analyzing the factors that influence accountability in village financial management, this research expands the understanding of how the presentation of financial reports, the competence of the apparatus and the internal control system can affect the accountability of village financial management. The results of this study help clarify the relationship between the presentation of financial statements, the competence of the apparatus and the internal control system and the accountability of village financial management.

The findings also open up opportunities for further research that can test other independent variables such as organizational commitment and SISKEUDES application implementation so as to contribute to the development of other theories. This research provides a valuable practical contribution to the apparatus in Muara Batu District, North Aceh Regency in managing village finances. By analyzing the factors that influence accountability in financial management, this study helps village officials to understand the importance of accountability in ensuring smooth operations and financial efficiency. The findings of this study can be used by village officials to improve accounting systems and procedures for the better.

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