

# THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEM AND INFORMATION TECHNOLOGY IMPLEMENTATION TOWARD THE ACCOUNTABILITY OF VILLAGE FUNDING MANAGEMENT (A STUDY CASE IN SUMOWONO DISTRICT, SEMARANG REGENCY)

Vivi Kurnia Agung<sup>1</sup>, Sudarman<sup>2\*</sup>, Amin Kuncoro<sup>3</sup>

## *Abstract*

*Purpose: This research determined the influence of the accounting information system on the accountability of village funding management in Sumowono district, Semarang regency.*

*Design: The applied method was quantitative. Then, the researchers collected the data by questionnaire. The applied data analysis method was multiple linear regression analysis. Findings: This finding indicated that excellent information technological implementation of village apparatus did not influence the village funding accountability quality. Research: The results found that accounting information technology influenced the to improve the accountability of the village funding system. This result indicated that excellent accounting information technology could improve the village funding management accountability quality.*

*Originality: The implementation of information technology could not improve the village funding accountability.*

*Keywords: accounting information system; information technology implementation; village funding management accountability.*

## **INTRODUCTION**

The central government's attention on the village tends to increase in recent years after the implementation of Village Regulation as stated in Law Number 6 of the Year 2014. Then, the regulation was followed up by ministerial regulation number 40 in the year 2014 about the village funding system from the Income and Expenditure Budget. This matter provides opportunities for the villages to be autonomous in accomplishing the village-establishment-related program and

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<sup>1</sup> Universitas Maritim AMNI Semarang Indonesia

<sup>2</sup> Universitas Maritim AMNI Semarang Indonesia, sudarman\_aji@yahoo.co.id

<sup>3</sup> Universitas Maritim AMNI Semarang Indonesia, kiasekuler@gmail.com

community empowerment to develop the potential, improve life quality, and improve community well-being. Village funding is inseparable from accountability. Accountability is defined as individual, group, or institutional collaboration to take responsibility for failures and organizational promotion success to reach the predetermined targets from the previous period based on the periodic system.

Based on Article 27, verse (1) letter d, Law Number 6 the Year 2014 about the village, Village Funding Incomes may come from the village funding location in the form of considerable funds received by the regency or city. The differences in village funding are based on the funding resources. The village fund comes from the Income and Expenditure Budget. On the other hand, the village funding allocation comes from the Regional Income and Expenditure Budget with a minimum percentage of 10% of the General Allocated Fund and Profit-Sharing Funds (DJP Kementerian Keuangan). With these requirements, village governments should use the village fund to improve the public service, to manage the gaps among villages for better and optimal growth based on the development of each regression.

The village government is the smallest government unit in a community. The government could assist the central government to carry out the tasks by providing public service, community empowerment, and establishment. The central government requires the village government to provide excellent accountability. Excellent accountability requires an excellent accounting information system. This support leads to an accurate, punctual, and accountable system (Lestari, 2014). Therefore, the legislative institution and the government agreed to apply Law Number 6 of the Year 2014 and the Ministerial Regulation of Domestic Affairs Ministry Number 35 of the Year 2007 about the General Guideline of Reporting and Accounting of Village Government.

The Ministerial Regulation of Domestic Affairs Ministry Number 113 the Year 2014 explains the village funding management to realize the funding management principles based on the applied regulation. Excellent accountability is important for the village government to take responsibility, plan, promote, and monitor all activities related to the development and the government of the villages. Therefore, the village must have competent human resources and financial management (Budiarto, 2020:148).

The efforts of facilitating the village government in managing the village fund require a computer-based accounting information system, such as the released system by the Supervisory and Financial Institution, named Village Funding System (SISKEUDES). The system automatically produces various important reports to save time and costs, cheating and error potentials, and data aggregation (Rifan,

2019:94). This system could facilitate the village government to present financial reports and documents punctually and accountably. This action also improves the village's quality.

Information systems, the village government, and competent human resources influenced the accountability of a village funding system. Excellent human resources and village government to take responsibility, plan, and supervise the village funding management would lead to improved accountability of the village.

Indonesia's Corruption Watch found 96 corruption cases related to the village fund system specifically dealing with the village governance accountability and village fund allocation. Central Java was at second rank in terms of village-funding-related corruption cases in Indonesia. The total cases were 36 cases with 65 criminals. The actions made the country suffer losses of 152.9 billion (Riyanto, 2019). Village fund is susceptible to violation. Some cases in Wonosobo became evidence of the action. In 2015, there were two cases of village fund corruption. From 2016 to 2019, village fund corruption occurred each year (Hariyanto, 2019).

A previous study about village government accountability, for example by Dessy & Dewi (2020), found the implementation of financial and internal monitoring systems positively and significantly influenced the accountability. Fadil (2020) found the influence of accounting information systems on the village government's accountability to manage the village fund. However, Ningsih (2021) did not find the influence of accounting information systems on the village government's accountability in managing the village fund allocation.

Fadil (2020) and Adelia & Harahap (2020) found the implementation of information technology toward village fund accountability in managing the village fund. However, Riyadi & Kumala (2020) and Ningsih (2021) found no influence between information technology implementation and the village government's accountability in managing the village fund. From the phenomena, the researchers found many debates. Thus, this research examined the influence of the accounting information system and the information technology implementation toward the village government accountability in managing the village fund, a study case in Sumowono district, Semarang regency.

## **LITERATURE REVIEW**

### **The Stewardship Theory**

Stewardship theory describes a situation of motivated management by the primarily targeted results for organizational interests instead of individual interests. The theory also assumes a correlation between

satisfaction level and organizational success (Yoyo, 2017:60). The stewardship theory responds to the human nature philosophy because the theory applies the basis of psychological and sociological theories of the managerial thinkers, starting from the responsibility, and trustworthiness, honesty, and excellent personality to carry out the tasks.

The theory is applicable in public sectors, such as government organizations (Thorton, 2009) and non-profit organizations, etc (Wilson, 2010). The stewardship theory was applied because the trustworthiness of the principals for the village government or steward occurred once the realization was based on the public interests. This theory explains how village government performs the tasks within the public sector with excellent trust, service, and capability to collect community aspiration and responsibility about the performed tasks. Thus, the actions are expected to make the village prosperous.

#### The Accounting Information System

An accounting information system is important for various parties to make decisions, manage, instruct, etc. Besides that, an accounting information system is useful as the primary capital to compete in this era and future development specifically to supervise the budgets for establishment.

#### The Definition of Accounting Information Systems by Experts

Mulyadi (2016:3) explains that information technology is an integrated unit of form, note, and financial report. These instruments are processed to be accurate financial information for corporate management and other related parties. Gelians & Dull (2012:13) explain that an accounting information system is useful to collect, process, and report financial and business-related information.

Widjanto (2001:4), in his book titled "Sistem Informasi Akutansi," explains that SIA refers to data collection in the forms of arrangement, notes, form, instrument, and tools, starting from a computer, communication device, staff, and connected reports. Kieso (2007:720) explains that an accounting information system collects and processes data. then, the system presents the financial information for related parties. Information system always develops and gets more complex along with organizational development. Currently, organizations need accounting information to support their competitive business processes.

Jones & Rahma (2006:5) explains that SIA is a managerial information system with a concentration on providing accounting and financial reports. SIA compares all matters with other data regularly. Susanto (2013:72) explains that accounting information refers to integrated sub-systems or components that are physically and non-physically

connected and collaborated harmoniously to process the data and financial-related transactions into financial information.

#### The Information Technology Function

Information technology is useful to store business data, to keep activities running effectively and efficiently while storing the data, and to facilitate and ensure efficient budget management activity based on the targeted objectives. The information technology provision is essential to make decisions. The information system has the function to provide information to make decisions by all management parties. The data in the information system includes various corporate transactions, financial data, and managerial data. The system provides adequate internal control to ensure the economic reports are correct and accountable.

#### The Use of Information Technology

The regional government promotion requires the government to maximize the information technology implementation by adding and expanding the information networks and improving the government performance by providing access among the working units. Current information and technology development is inseparable from the positive and negative impacts of information technology. This impact transforms over time. Therefore, the use of information technology becomes the primary necessity to assist the government in optimizing the workers' performance accurately and immediately.

The effort of using information technology refers to activities, processes, methods, and actions to gain an advantage. Thus, the use of accounting information must bring positive significance (Poerwadaminto, 2022:125). On the other hand, information technology refers to the studied information based on computers with vast technological advancement.

Here are some definitions of information technology based on the experts found in a book titled "Pengantar Teknologi," by Lucas (2002:2). Information technology refers to all technological realizations to send information via electronic media. Martin (1999:1) explains that information technology does not only deal with computer hardware and software technologies and information storage but also with communication, delivery, and expansion of information. McKeown (2001:2) explains information technology refers to all applicable technologies to create, store, change, and use information in various forms. Haag & Keen (1996:2) explains that information technology refers to a set of an instrument to facilitate an individual work and complete the tasks with the obtained information and information process.

Thus, the use of information technology refers to the accountant's behaviors or attitudes while using the information technology and the

effort of gaining the benefits to facilitate the job tasks of composing financial reports.

#### Accountability

Accountability is defined as individual, group, or institutional collaboration to take responsibility for failures and organizational promotion success to reach the predetermined targets from the previous period based on the periodic system. Halim (2014:83) explains that accountability refers to the responsibility and transparency of an individual, legal institution, leader, or organization's performance and action upon the given authority. Accountability is also the right of parties to demand an explanation and responsibility.

Mardiasmo (2016:19) explains that accountability is an agent or a government's duty to manage resources and report and reveal all activities related to resource management to the principals. Mardiasmo (2018:27) explains that accountability is a responsibility or duty to reveal successes or failures to promote organizational missions, objectives, and targets via accountable media periodically. Arifiyadi (2014:3) explains that accountability refers to an individual or a government's duty to manage public resources. This individual or government should also reveal his responsibility.

Simbolon (2006:1) explains that accountability is a duty to share the responsibility, to take responsibility, and to reveal the individual, legal, collective leader, or organizational responsibility. Accountability is also the right of parties to demand an explanation and responsibility. Accountability is useful to realize effective and efficient performance by performing effectively and efficiently to realize maximum performance and target achievements by government and business doers. Here are the accountability functions based on Bowen:

- a) Preventing official rank violations against the concept of accountable, relevant, responsible, accurate, correct, and detailed financial reports to eradicate corruption
- b) Improving the performance efficiency and effectiveness based on a routine and continuous evaluation to realize accountable, effective, and efficient performance
- c) Monitoring the tasks, individual duties, and individual responsibility toward the leader

#### Village Fund

Article 72, Law Number 6/20jo.Perpu.1/2020 explains that villages have some income sources. They were the original income, state expenditure budget allocation, tax result share, regional retribution, financial assistance from the regional expenditure budget, financial

assistance from local or regency expenditure budget, third-party donation, and village fund.

Law Number 6 of the Year 2014 about villages explains the state's commitment to protect and empower villages to be stronger, more advance, independent, and democratic. From the statement, here are the objectives of village funds.

- 1) Solving poverty and social gapped problems
- 2) Adding the village community income by improving the village income
- 3) Advancing the infrastructure establishment fairly based on the local wisdom of each region
- 4) Encouraging the self-sufficiency and collaboration of the village community
- 5) Adding and improving the village service for the community

The village government uses a percentage of 30% of the village fund for the operational cost budget of the village government and a percentage of 70% for community empowerment, facility and economic infrastructure development, educational empowerment, health, economic empowerment, and poverty and social gapped problem management. Government Regulation Number 60 the Year 2014 about the Village Funding Source of the State Budget explains that the village funding is transferred into Regional State Budget for further governance, establishment, empowerment, community service, and community empowerment. The village fund is to prioritize the necessities, such as health management and public care empowerment and development, health care development and early childhood education management, and village facility and infrastructure establishment, starting from roads, agricultural business, clean water, and environmental sanitation. The village fund priorities include local economic development, community entrepreneurship development, community income increment, and poverty and social gap eradication.

## **RESEARCH METHODOLOGY**

Sugiyono (2017:8) explains that the quantitative method applies positivism to study a population or certain sample, to collect data with research instruments, to analyze the statistical or quantitative data, and examine the formulated hypotheses. Research object refers to an attribute or feature of an individual, object, or activity with some applied variances by the researchers to examine and conclude (Sugiyono, 2009:38). The applied research objects were the apparatus of all villages in Sumowono district, Semarang, who used the accounting information system and information technology. Then, the

researchers analyzed the data from the objects to determine the significant influence on the village fund management accountability.

The population consisted of all apparatus from 16 villages. They were the village chiefs, village secretaries, and village treasurers from all villages in Sumowono district, Semarang regency, with 48 respondents. The researchers only limitedly took the village chiefs, village secretaries, and village treasurers based on the assumption that these apparatus had related knowledge of village funds. The research sample refers to the examined population (Kuncoro, A & Sudarman, 2018;124). The population only consisted of 16 villages and 48 respondents. Thus, the researchers took the population as the sample by applying a total sampling technique (Ferdinand, 2014;198).

## RESULTS

### Validity Test

A questionnaire is valid if the question items could reveal the measured units (Ghozali, 2016:322). The validation requires the researchers to use the SPSS program with a significant level of 95%,  $\alpha = 0,05$ .

**Table 1** Results of Research Instrument Validity Test

Variable	Question	r count	r Table	Information
<i>Accounting Information Technologi</i>	P1	0,614**	0,279	Valid
	P2	0,508**		Valid
	P3	0,763**		Valid
	P4	0,643**		Valid
	P5	0,776**		Valid
	P6	0,857**		Valid
	P7	0,732**		Valid
	P8	0,823**		Valid
	P9	0,760**		Valid
	P10	0,620**		Valid
	P11	0,638		Valid
	P12	0,854**		Valid
	P13	0,704**		Valid
<i>Information Technology</i>	P1	0,732**	0,279	Valid
	P2	0,761**		Valid
	P3	0,705**		Valid
	P4	0,788**		Valid
<i>Village Fund Accountability</i>	P1	0,726**	0,279	Valid
	P2	0,772**		Valid
	P3	0,729**		Valid
	P4	0,678**		Valid



P5	0,661**	Valid
P6	0,838**	Valid
P7	0,831**	Valid
P8	0,899**	Valid
P9	0,823**	Valid
P10	0,675**	Valid
P11	0,813**	Valid
P12	0,753**	Valid
P13	0,801***	Valid
P14	0,849**	Valid
P15	0,743**	Valid

Source: The processed data, 2023

The research validation results show all questionnaire items are valid with rcount higher than rtable 0.279. Thus, all variable statements are reliable and valid.

#### The Reliability Test

Reliability refers to the trustworthiness of the instrument to collect the data. The reliability test was based on the alpha coefficient. The coefficient calculation was assisted by SPSS with the critical alpha value of 0.60, indicating a reliable questionnaire. The coefficient with a value higher than 0.60 indicated the instrument was reliable.

**Table 2.** Research Instrument Reliability Test Results

Variable	Reabilitas Coefficient	Alpha	Information
Accounting Information Technology Question Items	Accounting Information Technology Question Items 13	0,920	<i>Reliabel</i>
Information Technology Question Items	Information Technology Question Items 4	0,722	<i>Reliabel</i>
Village Fund Accountability Question Items	Village Fund Accountability Question Items 15	0,949	<i>Reliabel</i>

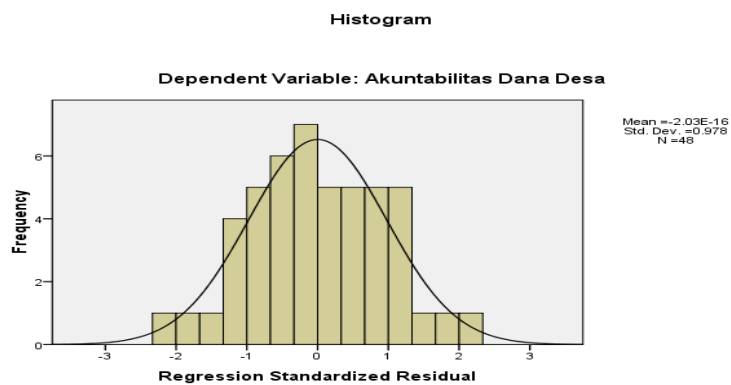
Source: The processed data, 2023

From the reliability test, the obtained alpha scores of each variable are high than 0.60. Thus, the instruments for both variables, accounting information technology, and information technology implementation, are reliable to measure the data.

#### The normality test

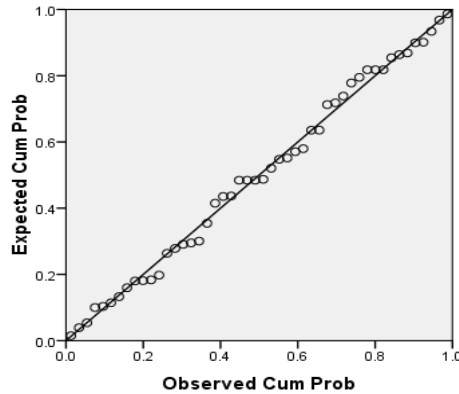
The next prerequisite test was the normality test to determine the normality of the data. The normality test was useful to determine whether the data was normal or not. Once the data were normal, the researchers analyzed the data. In this research, the applied normality test technique was the parametric test of Kolmogorov-Smirnov. The applied criterion was - the data were normal if the significant value was higher than 0.05.

**Figure 1 K-S Test Results**



Source: The processed data, 2023

**Figure 2 Uji . P-P Plot Normality Test Result**



Source: The processed data, 2023

From the histogram graphic figure and the P-P normal test graphic, the results show normal distribution, based on the skewness, indicated by the diagonal line of the P-P plot normality test. The dots follow the diagonal line so that the regression model meets the normality assumption. Thus, the data are normally distributed.

#### Heteroscedasticity

The significance of each independent variable is higher than 0.05. Figure 4.3 shows the dots on the scatter plot spreading randomly

without being overlapped, above or below 0. From both results, the data do not have heteroscedasticity indication on the applied regression model.

**The Multicollinierity Test**

The multicollinearity test results would meet the tolerance value if the independent variables did not have scores lower than 0.10. The other method to determine the multicollinearity was by observing the scores of variance inflation factor, VIF. If the scores were higher than 10, all independent variables did not have multicollinearity indications.

**Hypothesis Test**

**The Determination Coefficient Test**

The determination coefficient test, R<sup>2</sup>, refers to the capability of the coefficient to explain the dependent variable variances. The determination coefficient score should be between 0 and 1. A low R<sup>2</sup> score indicates the dependent variables could explain the dependent variables limitedly. On the other hand, if the R<sup>2</sup> is nearly 1, the value indicates the independent variables could explain the dependent variables.

**Table 3.** The Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.802 <sup>a</sup>	.643	.627	4.59991

a. Predictors: (Constant), Information Technology, Accounting Information Technology Use

The R-correlation coefficient is 0.802, indicating the correlation between the independent and dependent variables since the value is nearly close to 1. On the other hand, the value of R<sup>2</sup> or the adjusted R-square is 0.627. The value explains that the correlation between the independent variable (X) and the dependent variable (Y) is 62.7%. The remaining percentage, 37.3% is influenced by the unobserved variables.

**T-test**

This test determined the simultaneous influence between the independent variable (X) and the independent variable (Y) if the sig value was lower than 0.05 or equal to 0.05.

**Table 4.** The T-test results

		B	Std. Error	Beta		
1	(Constant)	15.226	5.718		2.663	.011
	The Accounting Information Technology	.672	.152	.591	4.424	.000
	The Use of Information Technology	.956	.495	.258	1.931	.060

Source: The processed data, 2023

From Table 4, the researchers concluded that: The obtained t-table is 2.014. The significance of accounting information technology is 0.000 lower than 0.05 with a t-count of  $4.24 > 2.014$ . From these results, the accounting information technology variable, significantly influenced the village fund management accountability. The significance of information technology use, is 0.060 higher than 0.05 with a t-count of 1.932 lower than 2.014. From these results, the accounting information technology variable, did not influence the village fund management accountability.

The Multiple Linear Regression Analysis

The influence of the independent variable toward the dependent variable, based on the multiple linear regression provides both partial and simultaneous results (Indriantoro, 2002:211).

**Table 5.** The Multiple Linear Regression Test

		B	Std. Error	Beta		
	(Constant)	15.226	5.718		2.663	.011
	The Accounting Information Technology	.672	.152	.591	4.424	.000
	The Use of Information Technology	.956	.495	.258	1.931	.060

Table 5 shows the regression equation of the current research  $Y = 15,226 + 0,673 + 0,956 + e$ . From this equation, the researchers concluded the following results: The multiple linear regression test obtained a higher coefficient of accounting information technology than 0.05. The value indicates better accounting information technology could improve the village fund management accountability quality for 0,673. The multiple linear regression test obtained a higher coefficient of accounting information technology than 0.05. The value indicates better accounting information technology could improve the village fund management accountability quality for 0,956.

DISCUSSION

This research examined the influence of information technology on village funding accountability in Sumowono district, Semarang regency. The results showed a significant correlation between the variables. This result indicated that excellent accounting information technology could improve the village funding management accountability quality. The researchers concluded that accounting information technology significantly influenced the village funding management accountability. The first hypothesis, H1, found that the accounting information technology significantly influenced the village funding management accountability. A study by Fadil (2020) also found the influence of accounting information technology on village funding management accountability.

In this research, the use of information technology did not influence the accountability of village funding management. The result indicated that village apparatus with excellent information technology use did not improve the village funding management accountability. The researchers concluded the use of information technology did not significantly influence the accountability of village funding management. The researchers concluded that the use of accounting information technology did not influence the village funding management accountability. Wulan Riyadi & Engkung Kurnadi (2020) found that the use of information technology did not influence the village funding management accountability. On the other hand, Anisa Putri Adelia & Wilda Sri Munawaroh Harahap (2020) and Muhammad Fadil (2020) found that the use of accounting information technology influenced the accountability of the village fund management system.

## CONCLUSION

The accounting information technology positively and significantly influenced the village funding management accountability of all villages in Sumowono district, Semarang regency. The use of information technology did not influence the village funding accountability of all villages in Sumowono district, Semarang regency.

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