

Utilization of the Siskeudes Application as a Moderating Variable on the Effect of Accessibility of Financial Reports and Government's Internal Control Systems on the Accountability of Village Financial Management (Empirical Study in Mranggen District, Demak Regency)

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Abstract. The goal of this research was to use the Siskeudes application to moderate the relationship between the availability of financial reports and the government's internal control system and the transparency of village finances in Mranggen District, Demak Regency. Primary data and questionnaires were utilised to gather information from 62 participants in 19 different communities for this research. Probability sampling with the random sample methodology is used here. The research found that 1) the accessibility of financial reports does not affect the accountability of village financial management in Mranggen District, Demak Regency, 2) the government's internal control system significantly improves the accountability of village financial management in Mranggen District, Demak Regency, 3) the use of the Siskeudes application significantly improves the accountability of village financial management in Mranggen District, Demak Regency, 4) the use of the Siskeudes application cannot moderate the effect of accessibility of financial reports and accountability of village financial management in Mranggen District, Demak Regency, and 5) the use of the Siskeudes application can moderate the government's internal control system on accountability of village financial management in Mranggen District, Demak Regency.

Keywords: Accountability, Accessibility, Government's Internal Control System, Siskeudes

1 Introduction

Budget increases for the Village Fund in 2023 are planned so that they can better support the improvement of government activities, development implementation, community empowerment, and general social affairs, as mandated by the Regulation of the Minister of Finance of the Republic of Indonesia Number 201/PMK.07/2022 Concerning Village Fund Management. The 2023 Village Fund Budget prioritises its use for national economic recovery, national priority programmes, and mitigation and management of natural and non-natural catastrophes, as required

by Village Ministerial Regulation PDTT Number 8 of 2022 concerning Priority Use of the Village Fund. To actualize the application of Village Fund management, the village government must have an aspect of good governance, with accountability being the main component of good governance. The village government is expected to be able to carry out statutory provisions, namely by disseminating and providing easy access to the Regional People's Legislative Assembly and the community through the mass media, which contains financial reports in an accountable, clear, and transparent manner [1]. Financial responsibility must be taken seriously by all businesses. In order to build a responsible company [2]. Involvement of the community, defined as "the provision of opportunities for community participation in the planning process and in the implementation of the plan in accordance with participatory principles" [3].

In order to realize accountability for village financial management, adequate resources and information technology are needed [4]. With the existence of a Government's Internal Control System, the government is able to carry out accountability for managing village finances effectively, such as by examining goods, physical cash, and accounting records and following up on findings or reviews provided by the examiner of financial statements [5]. Everything a government does—from making plans to carrying them out to keeping tabs on how things are going—must be done in a methodical, well-organized, and accountable manner [4]. The Government's Internal Control System, which oversees local financial management, comprises not just financial reporting and financial accounting, but all agency actions. The responsibility for handling municipal money depends on the government's internal control system being put into practise [6]. This means that village finances are managed in conformity with statutory requirements and can be accounted for [5] thanks to the Government's Internal Control System.

2 Hypothesis Development

2.1 The Effect of the Accessibility of Financial Statements on the Accountability of Village Financial Management

Local government finances that are reflected in the APBD, including the APBDes, are the people of Indonesia's money [7], hence the need for good transparency and accessibility. The accessibility of financial reports is a supporting tool in the context of realizing local government institutions as public sector institutions. To create accountability for financial management, the government must openly submit accountability reports for managing funds by developing a village financial information system [5]. Musrenbang, timely financial reporting, and an information board program on the use of village funds are ways to achieve transparency and accessibility [8].

Accessibility will also have an influence on how much regional financial information is used. Budget preparers perform better when there is more public involvement [9], and vice versa; when there is less public involvement, fewer people are involved in creating the budget, which leads to fewer people having easy access to financial information. In terms of stakeholder engagement, accessibility refers to the ease with which village financial reports may be made available to interested parties. Users may more easily get information regarding village financial reports when they are broadcast freely via the mainstream media. The transparency of village financial management improves when residents can get financial data quickly and easily over the internet

(website), and when such reports are also easy to interpret. The following is a theoretical conclusion from the hypothesis:

H1: The accessibility of financial reports influences the accountability of village financial management in Mranggen subdistrict, Demak district.

2.2 The Influence of the Government's Internal Control System on the Accountability of Village Financial Management

The government is required to implement good governance as a form of new public management. The more the Government's Internal Control System is implemented and complied with in regional financial reporting, the quality of regional financial reporting will improve [10]. To achieve this, it is necessary to implement an accountable and transparent financial management system [4]. The role of Government's Internal control and oversight systems to achieve accountable financial management is very significant. For this reason, the implementation of the Government's Internal Control System in government agencies manifests itself in the form of an effective, efficient, and controlled process of implementation planning, supervision, and accountability. The implementation of the government's internal control system aims to ensure that financial management is carried out in an accountable and transparent manner at both the central and regional levels.

H2: The Government's Internal Control System affects the Accountability of Village Financial Management in Mranggen District, Demak Regency.

2.3 The Effect of Utilizing the Siskeudes Application on the Accountability of Village Financial Management

Village authorities may now take responsibility for how their community's money is spent thanks to the Siskeudes programme, a system application designed by the Supreme Audit Agency (BPKP) to meet the demands of village financial management. Accountability for managing Village Funds will rise [11]. as accounting information technology is increasingly used to aid in the administration of Village Funds. Rochineng, Regent of PJS Gianyar, claims that the Gianyar Regional Government is actively involved in the planning, reporting, and accountability stages of the Siskeudes application in order to improve the quality of village financial governance in accordance with the principles of transparency and accountability. This is because the Siskeudes app streamlines village financial management, despite the fact that the underlying system is still offline. At least the data formats are standard. Even though the provincial administration has provided training on the Siskeudes application programme in the hopes that all village authorities would utilise it to improve transparency and accountability [12], only certain villages in the Kampar and Siak Regencies have actually used it for their financial management.[13].

H3: The use of the Siskeudes Application has an effect on Village Financial Management Accountability in Mranggen District, Demak Regency.

2.4 The Effect Of The Accessibility Of Financial Statements On The Accountability Of Village Financial Management By Utilizing The Siskeudes Application As A Moderating Variable

Accessibility of financial reports is the ability to provide access for stakeholders to know or obtain financial reports as part of stakeholder participation. The accessibility of good financial reports will also create good relations between the public and the government. Therefore, a local government should improve the accessibility of its financial reports as well as facilitate the wider community so they can know or obtain information easily. The village government must widely open access to stakeholders for the financial reports it produces, for example, by publishing village financial reports through newspapers, the internet, or other means. So it can be concluded that the notion of accessibility to financial reports refers to the ease of accessing and obtaining financial report information made by government units. In support of the accessibility of financial reports, village officials need the Siskeudes application to facilitate financial management that reflects aspects of honesty, compliance with laws, and the village fund management process.

H4: Utilization of the Siskeudes Application can moderate the Accessibility of Financial Reports and the Accountability of Village Financial Management in Mranggen District, Demak Regency.

2.5 The Influence of the Government's Internal Control System on the Accountability of Village Financial Management by Utilizing the Siskeudes Application as a Moderating Variable

Everything a government does must be carried out in a methodical, regulated, efficient, and effective way, from strategy to execution through oversight and responsibility. Therefore, there is a need for a system that can guarantee the accomplishment of government agency objectives, the accuracy of financial management reporting, the safety of assets, and the promotion of legal and ethical behaviour [14]. There is a control system that may effect internal village government decision-making and have consequences for village government accountability and transparency, making the Internal Control System in Government a crucial component. Confidence in the administration of village governance may be bolstered by the establishment of a government's internal control system, which ensures that village finances are managed in line with statutory laws and so fulfil accountability standards. To achieve this goal, the Siskeudes Application must be used to establish a responsible and transparent financial management system.

H5: Utilization of the Siskeudes Application can moderate the Government's Internal Control System and Village Financial Management Accountability.

The association between Village Financial Management Accountability (the dependent variable), Accessibility of Financial Reports (the independent variable), the Government's Internal Control System (the independent) and the Siskeudes Application (the moderating variable) is shown in **Fig. 1**. Independent variables and dependent variables are moderated by other factors if there is an absolute difference between them [15].

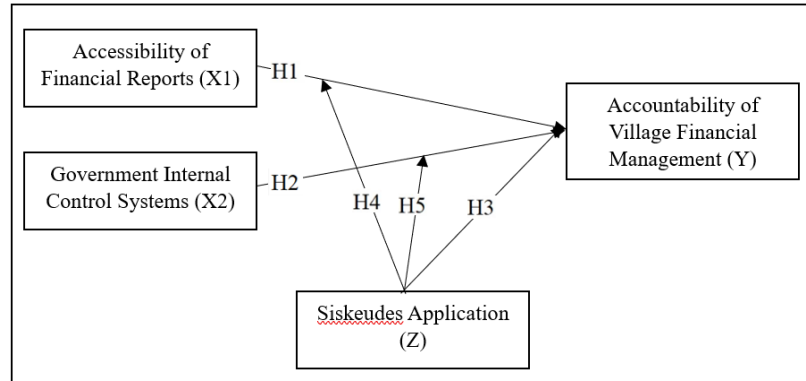


Fig. 1. Thinking Framework

3 Methods

In this study, the primary data collection used a questionnaire. The population in this study were the Village Head, Village Secretary, Head of Finance, and Village Facilitators from the Ministry of Villages, Development of Disadvantaged Regions, and Indonesian Transmigration who work at the Village Office in Mranggen District, Demak Regency, and are directly involved in managing village finances. Village financial management is carried out by the Village Head as Budget User (PA), Village Secretary as Technical Executor of Village Financial Management (PTPKD), Head of Financial Affairs as Assistant Expenditure Treasurer (BPP), and Village Facilitator tasked with coordinating at the sub-district level and facilitating reports implementation of activities by the Camat to the Regent. There were 62 respondents in this study.

4 Results and Discussion

4.1 Descriptive Statistics

The variables in this research are broken down into three categories, and their descriptive statistics can be seen in **Table 1**. Two other factors are the government's internal control system and the ease with which financial statements may be accessed. Accountability in Village Financial Management is the focus of this research.. While the moderating variable is the Utilization of the Siskeudes Application. The sample size for Village Financial Management Accountability is 62 respondents.

Table 1. Descriptive Statistics

	Descriptive Statistics								
	N	Min	Max	Means	std. Deviation	Skewness	std. Error	kurtosis	std. Error
	Statistics	Statistics	Statistics	Statistics	Statistics	Statistics	Statistics	Statistics	Statistics
Financial Report Accessibility	62	9	15	12.85	1,524	-.379	.304	-.072	.599
Government's Internal Control System	62	53	70	61.21	5,080	.167	.304	-1,329	.599
Village Financial Management Accountability	62	66	85	77.16	4,900	-.336	.304	-.695	.599
Utilization of the Siskeudes Application	62	30	40	35.90	2,684	.175	.304	-.978	.599
Accessibility of Financial Reports *	62	288.00	600.00	462.5968	72.89324	.245	.304	-.288	.599
Utilization of the Siskeudes Application	62	1650.00	2800.00	2205.8871	312.34880	.188	.304	-1,151	.599
Government's Internal Control System *Utilization of the Siskeudes Application	62								
Valid N (listwise)	62								

Source: Primary data processed, 2023

4.2 Instrument Test

4.2.1 Validity Test

According to Ghazali (2009), a questionnaire's credibility may be evaluated with the use of a validity test. The validity test shows how good a test is at measuring what it should measure. The statement items in the questionnaire are said to be valid if the r count is greater than the r table, and vice versa. The way to find out the r table is by looking at the probability, which is usually a value of 0.05, and then determining the value of DF (degrees of freedom) with the formula (df = n - 2). In **Table 2**, **Table 3**, **Table 4**, **Table 5** the results of the statement validity test are valid.

Table 2. Validity Test of Financial Report Accessibility Variables

Test the Validity of Financial Report Accessibility Variables			
	Corrected Item-Total Correlation (r count)	r table	Decision
Statement 1	.596	.2461	Valid
Statement 2	.807	.2461	Valid
Statement 3	.719	.2461	Valid

Source: Primary data processed, 2023

Table 3. Validity Test of Government's Internal Control System Variables

Variable Validity Test Government's Internal Control System			
	Corrected Item-Total Correlation (r count)	r table	Decision
Statement 1	.344	.2461	Valid
Statement 2	.492	.2461	Valid
Statement 3	.316	.2461	Valid
Statement 4	.699	.2461	Valid
Statement 5	.375	.2461	Valid
Statement 6	.288	.2461	Valid
Statement 7	.670	.2461	Valid
Statement 8	.820	.2461	Valid
Statement 9	.573	.2461	Valid
Statement 10	.713	.2461	Valid
Statement 11	.708	.2461	Valid
Statement 12	.777	.2461	Valid
Statement 13	.537	.2461	Valid
Statement 14	.624	.2461	Valid

Source: Primary data processed, 2023

Table 4. Validity Test of Village Financial Management Accountability Variables

Test the Validity of Village Financial Management Accountability Variables			
	Corrected Item-Total Correlation (r count)	r table	Decision
Statement 1	.550	.2461	Valid
Statement 2	.630	.2461	Valid
Statement 3	.448	.2461	Valid
Statement 4	.526	.2461	Valid
Statement 5	.608	.2461	Valid
Statement 6	.625	.2461	Valid
Statement 7	.453	.2461	Valid

Statement 8	.318	.2461	Valid
Statement 9	.507	.2461	Valid
Statement 10	.805	.2461	Valid
Statement 11	.506	.2461	Valid
Statement 12	.689	.2461	Valid
Statement 13	.638	.2461	Valid
Statement 14	.455	.2461	Valid
Statement 15	.506	.2461	Valid
Statement 16	.434	.2461	Valid
Statement 17	.490	.2461	Valid

Source: Primary data processed, 2023

Table 5. Validity Test of Siskeudes Application Utilization Variables

Variable Validity Test of Siskeudes Application Utilization			
	Corrected Item-Total Correlation (r count)	r table	Decision
Statement 1	.592	.2461	Valid
Statement 2	.424	.2461	Valid
Statement 3	.812	.2461	Valid
Statement 4	.314	.2461	Valid
Statement 5	.743	.2461	Valid
Statement 6	.680	.2461	Valid
Statement 7	.695	.2461	Valid
Statement 8	.771	.2461	Valid

Source: Primary data processed, 2023

4.2.2 Reliability Test

A reliability test refers to how consistent the research results are when repeated in the same way. The dependability test, as defined by Sugiyono (2017: 130), examines how consistently different measurements of the same item provide the same findings. The statement items in the questionnaire are said to be reliable if the Cronbach's Alpha value is > 0.70 (Ghozali, 2016). Based on the result of the reliability test in **TABLE 6**, it is stated that all variables are reliable.

Table 6. Reliability Test Results

Variable	Reliability Statistics	
	Cronbach's Alpha	N of Items
Financial Report Accessibility	.708	3
Government's Internal Control System	.827	14

Utilization of the Siskeudes Application	.759	8
Village Financial Management Accountability	.833	17

Source: Primary data processed, 2023

4.3 Classic Assumption Test

4.3.1 Normality Test

In **Table 7**, we see that the Asymp.sig value is 0.091 from the normality test using the Kolmogorov-Smirnov Test. indicating that the data follows a normal distribution with a significance level of $0.200 > 0.05$.

Table 7. Results of the One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		62
Normal Parameters, b	Means	.0000000
	std. Deviation	2.86459683
Most Extreme Differences	absolute	.091
	Positive	.050
	Negative	-.091
Test Statistics		.091
asympt. Sig. (2-tailed)		.200c,d
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Primary data processed, 2023

4.3.2 Multicollinearity Test

TABLE 8 shows that there is no multicollinearity in the data since a tolerance value of 0.10 and a VIF value of 10.00 are achieved.

Table 8. Multicollinearity Test Results

Model	Coefficients ^a				Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients		tolerance	VIF
	B	std. Error	Betas	t	Sig.	

1 (Constant)	19,092	5,644		3,383	001		
X1	.263	.257	.082	1,023	.310	.923	1,084
X2	.316	.094	.327	3,346	001	.616	1623
Z	.985	.180	.540	5,465	.000	.604	1,655

a. Dependent Variable: Y

Source: Primary data processed, 2023

4.3.3 Heteroscedasticity Test

As can be seen in **FIGURE 2**, the dots have no discernible structure and are randomly dispersed above and below the Y axis zero. Since the regression model does not suffer from the problem of heteroscedasticity, it may be safely used to the task of predicting Accountability Village Financial Management.

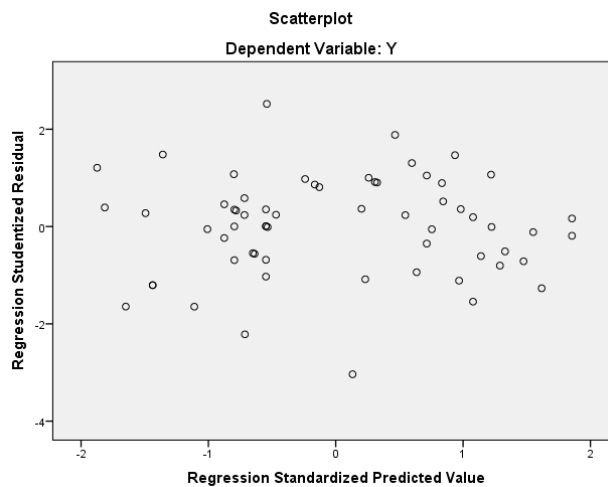


Fig. 2. Heteroscedasticity Test Results
Source: Primary data processed, 2023

4.3.4 Moderate Regression Analysis (Mra) Test

The results of the regression tests conducted on the variables in this research without the moderating variable included are shown in **Table 9.**:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + e \quad (1)$$

$$APKD = 11.092 + 0.263 ALK + 0.316 SPIP + 0.985 PAS + e \quad (2)$$

Table 9. Moderated Regression Analysis Test Results Before Moderation

		Coefficients				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	std. Error	Betas	t	Sig.
1	(Constant)	11,092	5,644		3,383	.001
	ALK	.263	.257	.082	1,023	.310
	APP	.316	.094	.327	3,346	.001
	PAS	.985	.180	.540	5,465	.000

a. Dependent Variable: ALKD

Source: Primary data processed, 2023

Based on **TABLE 10**, the results of regression testing after moderation of the variables in this study using the SPSS program are as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3Z + \beta_1X_1*Z + \beta_2X_2*Z + e \quad (3)$$

$$APKD = 12.440 + (-0.262 \text{ ALK}) + 2.582 \text{ SPIP} + 4.554 \text{ PAS} + 0.014 \text{ ALK*PAS} + 0.062 \text{ SPIP*PAS} + e \quad (4)$$

Table 10. Moderated Regression Analysis Test Results After Moderation

		Coefficients				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	std. Error	Betas	t	Sig.
1	(Constant)	12,440	6,254		1,572	.122
	ALK	-.262	2,861	-.082	-.092	.927
	SPIP	2,582	1.142	2,677	2,261	.028
	PAS	4,554	1937	2,495	2,350	.022
	ALK*PAS	.014	.078	.210	.182	.857
	SPIP*PAS	.062	.031	3,962	1992	.041

a. Dependent Variable: APKD

Source: Primary data processed, 2023

4.4 Hypothesis Testing

4.4.1 T Test

In the t test before the moderating variable, Utilization of the Siskeudes Application at **Table 11** was determined by the level of confidence = 59% or (α) = 0.05. With degrees of freedom (df) = nk = 62-3 = 59, as well as two-sided testing, the value of t table = 1.671 is obtained. In order to

accept the hypothesis, it must be determined if the estimated t value is more than the t table or the significance value is less than 0.05.

Table 11. t Test Results Before Moderation

Model	Coefficients				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	std. Error	Beta	t	
(Constant)	11.092	5.644		3.383	.001
Accessibility of Financial Reports	.263	.257	.082	1.023	.310
Government's Internal Control System	.316	.094	.327	3.346	.001
Siskeudes Application	.985	.180	.540	5.465	.000

a. Dependent Variable: Accountability of Village Financial Management

Source: Primary data processed, 2023

In the t test after the moderating variable, Utilization of the Siskeudes Application at **TABLE 12** is determined by the level of confidence = 57% or (α) = 0.05. With degrees of freedom (df) = nk = 62-5 = 57, as well as two-sided testing, the value of t table = 1.672 is obtained. If the estimated t-value is larger than the t-table, or if the significance value is less than 0.05, the hypothesis may be regarded as true.

Table 12. T-Test Results After Moderation

Model	Coefficients				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	std. Error	Beta	t	
1 (Constant)	12.440	6.254		1.572	.122
Accessibility of Financial Reports	-.262	2.861	-.082	-.092	.927
Government's Internal Control System	2.582	1.142	2.677	2.261	.028
Siskeudes Application	4.554	1.937	2.495	2.350	.022
Accessibility of Financial Reports*Siskeudes Application	.014	.078	.210	.182	.857
Government's Internal Control System* Siskeudes Application	.062	.031	3.962	1.992	.041

a. Dependent Variable: Accountability of Village Financial Management

Source: Primary data processed, 2023

4.4.2 Test F

From the results of the ANOVA test in **Table 13** above, it shows a significance value of 0.001, which is less than 0.05 ($0.001 < 0.05$), and the calculated f value is $5.043 > 2.180$. So that the Independent Variables (Accessibility of Financial Statements, Government's Internal Control Systems, and Utilization of the Siskeudes Application) jointly affect the Dependent Variable (Accountability of Village Financial Management).

Table 13. F Test Results Before Moderation

ANOVA						
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	31.547	3	10.516	5.043	.001
	residual	200.447	58	3.456		
	Total	231.994	61			

a. Dependent Variable: Accountability of Village Financial Management
 b. Predictors: (Constant), Accessibility of Financial Statements, Government's Internal Control Systems, and Utilization of the Siskeudes Application

Source: Primary data processed, 2023

From the results of the ANOVA test in the **Table 14**, it shows a significance value of 0.000, which is less than 0.05 ($0.000 < 0.05$), and the calculated f value is $3.222 > 2.046$. So that the Independent Variables (Accessibility of Financial Reports, Government's Internal Control Systems, Utilization of the Siskeudes Application, Accessibility of Financial Statements * Utilization of the Siskeudes Application, Government's Internal Control Systems * Utilization of the Siskeudes Application) jointly affect the Dependent Variable (Village Financial Management Accountability).

Table 14. F Test Results After Moderation

ANOVA						
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	21029	5	4.206	3.222	.000
	residual	192.750	56	3.442		
	Total	213.779	61			

a. Dependent Variable: Accountability of Village Financial Management
 b. Predictors: (Constant), Accessibility of Financial Reports, Government's Internal Control Systems, Utilization of the Siskeudes Application, Accessibility of Financial Statements*Utilization of the Siskeudes Application, Government's Internal Control Systems*Utilization of the Siskeudes Application

Source: Primary data processed, 2023

4.4.3 Test R2

From **Table 15**, the results of the coefficient of determination (adjusted R square) are 64%. Accountability for Village Financial Management can be explained by the three independent variables (Accessibility of Financial Reports, Government's Internal Control Systems, and Utilization of the Siskeudes Application). While the remaining 36% is explained by other independent factors that are not included in the three independent variables.

Table 15. R2 Test Results Before Moderation

Summary Model				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.811	.658	.640	2.938

a. Predictors: (Constant), Accessibility of Financial Reports, Government's Internal Control Systems, and Utilization of the Siskeudes Application
b. Dependent Variable: Accountability of Village Financial Management

Source: Primary data processed, 20023

From **Table 16**, the result of the coefficient of determination (adjusted R square) is 67.3%. Accountability for Village Financial Management can be explained by the five independent variables (Accessibility of Financial Reports, Government's Internal Control Systems, and Utilization of the Siskeudes Application, Accessibility of Financial Reports* Application Utilization Siskeudes, Government's Internal Control System* Utilization of the Siskeudes Application). While the remaining 32.7% is explained by other independent factors that are not included in the five independent variables.

Table 16. R2 Test Results After Moderation

Summary Model				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.825	.681	.673	2.888

a. Predictors: (Constant), Accessibility of Financial Reports, Government's Internal Control Systems, and Utilization of the Siskeudes Application, Accessibility of Financial Reports* Application Utilization Siskeudes, Government's Internal Control System* Utilization of the Siskeudes Application

b. Dependent Variable: Accountability of Village Financial Management

Source: Primary data processed, 2023

4.5 Discussion

4.5.1 The Effect of Accessibility of Financial Statements on the Accountability of Village Financial Management

The findings disproved H1, which stated that "Accessibility to Financial Statements had an effect on Accountability for Village Financial Management in Mranggen District, Demak Regency," so the study concluded that H2 was also false.

This study's findings are consistent with those found in [1], [16], and [17], all of which concluded that improving residents' access to financial information did not lead to more accountable municipal budgeting. This study's findings go counter to those of [18], and [5], which found that a village's financial management's accountability was influenced by the ease with which residents could access financial reports. The availability of financial reports has no bearing on the responsibility of the village's financial administration. This demonstrates that the community has not been engaged in the budgeting, spending allocation, or oversight of the village's financial administration. Furthermore, in Mranggen District, Demak Regency, village financial management is not held to the highest standards of accountability since the local community does not always make use of the information provided by financial reports.

4.5.2 The Influence of the Government's Internal Control System on the Accountability of Village Financial Management

The The research found that the government's internal control system significantly improved the accountability of village financial management. This means that H2, which claims that "The Government's Internal Control System affects Accountability of Village Financial Management in Mranggen District, Demak Regency," is correct.

This study's findings are consistent with those of studies [4]; [16]; [17]; [18] that conclude the government's internal control system affects the accountability of village financial management. The findings of this research go counter to those of [5], which found that the government's internal control system did have an impact on the accountability of village financial management. The accountability of village financial management improves with the quality of the government's internal control system for managing and reporting on village finances. The Regional Government has established internal control principles to ensure the efficient and effective attainment of objectives, the reporting of trustworthy financial management, the protection of assets, and the promotion of adherence to legal and regulatory requirements. Starting with the establishment of a regulated environment, risk assessment, clear and consistent communication, the delegation of appropriate power, and finally the monitoring and supervision by the District administration, the management of village finances is delegated to the villagers' respective village heads. Regency and municipal administrations are obligated to encourage and monitor the implementation of village financial management under Minister of Home Affairs Regulation No. 113 of 2014.

4.5.3 The Effect of Utilizing the Siskeudes Application on the Accountability of Village Financial Management

Using the Siskeudes Application significantly improved the accountability of financial management in the village. Therefore, the third hypothesis (H3) was supported, which said, "Utilisation of the Siskeudes Application affects Village Financial Management Accountability in Mranggen District, Demak Regency."

This study's findings are consistent with those of [19] and [16] which found that implementing the Siskeudes Application had an effect on monetary responsibility in rural communities. However, the findings of [20] contradict the findings of this study, which show that the Siskeudes Application has no impact on financial management accountability in villages. The Siskeudes programme intends to implement fiscal responsibility in rural communities. The accountability of the village's financial management system improves in proportion to the efficiency with which the Siskeudes application is used. In line with Regulation No. 113 of 2014 issued by the Minister of Home Affairs, the Siskeudes application is adopted as software for use by village governments in the reporting of village finances. The Siskeudes app streamlines the management process from start to finish, with all the tools necessary for village authorities built right in at every stage from planning to reporting. The Siskeudes application is bolstered by fresh information and the participation of community helpers in the Siskeudes deployment plan. With a major impact on the implementation of the Siskeudes application for responsible village finance management. This demonstrates that village officials in Mranggen District, Demak Regency, can make better use of the Siskeudes application to manage village finances, leading to greater transparency and accountability in that area.

4.5.4 The Effect of the Accessibility of Financial Statements on the Accountability of Village Financial Management by Utilizing the Siskeudes Application as a Moderating Variable

The research found that the accountability of village financial management was not affected by the availability of financial reports via the usage of the Siskeudes application. Therefore, the fourth (H4) hypothesis, which asserts that "Utilisation of the Siskeudes Application can moderate Accessibility of Financial Reports and Accountability of Village Financial Management in Mranggen District, Demak Regency," is false.

The Siskeudes application can facilitate local governments, especially village officials in Mranggen District, Demak Regency, in managing village finances effectively and efficiently. However, it has not been able to encourage the accessibility of financial reports because this application can only be accessed by internal financial managers. The Siskeudes application has not shown optimal use of information media in increasing the accessibility of financial reports and accountability for village financial management in Mranggen District, Demak Regency. This research contradicts Permendagri Number 113 of 2014 on Village Financial Management, which mandates that the public be informed of realisation reports and accountability reports on the implementation of APBDesa in writing and via easily accessible public information channels like

community radio and bulletin boards. It may be inferred that the Usage of the Siskeudes Application can limit both the Availability of Financial Statements and the Accountability of Financial Statements.

4.5.5 The Effect of Spip on the Accountability of Village Financial Management by Utilizing the Siskeudes Application as a Moderating Variable

The research found that the Government's Internal Control System's impact on Village Financial Management Accountability might be mitigated by the deployment of the Siskeudes Application. Fifth hypothesis (H5): "Utilisation of the Siskeudes Application can moderate the Government's Internal Control System and Village Financial Management Accountability in Mranggen District, Demak Regency" is thus true.

Better government internal controls mean greater transparency and responsibility in local budgeting. By centralising and ensuring the accuracy of village financial reports, the Siskeudes Application aids in strengthening the government's internal control system. The Siskeudes application is streamlined from planning to reporting to facilitate financial responsibility in villages in compliance with Minister of Home Affairs Regulation Number 113 of 2014. In terms of accomplishing objectives, reporting trustworthy financial management, and protecting assets, this conforms to the tenets of internal control. Regency and municipal administrations are tasked for fostering and supervising the implementation of village financial management under Minister of Home Affairs Regulation No. 113 of 2014. It may be deduced that Government Financial Statement Accountability and Government Use of the Siskeudes Application are both moderated by the level of development of the Government's Internal Control System.

5 Conclusion

- a. The Accessibility of Financial Reports has no effect on Village Financial Management Accountability. The easier it is for the community to access financial reports, the less Accountability there is for Village Financial Management in Mranggen District, Demak Regency.
- b. The Government's Internal Control System has a significant positive effect on Village Financial Management Accountability. The better the Government's Internal Control System, the more the objectives of local government administration can be achieved, and the Accountability of Village Financial Management in Mranggen District, Demak Regency, will also increase.
- c. Utilization of the Siskeudes Application has a significant positive effect on Village Financial Management Accountability. The Siskeudes application can facilitate local governments, especially village officials in Mranggen District, Demak Regency, in managing village finances effectively and efficiently so that they can increase Village Financial Management Accountability in Mranggen District, Demak Regency.

- d. Utilization of the Siskeudes Application cannot moderate the Effect of the Accessibility of Financial Reports on the Accountability of Village Financial Management. The use of the Siskeudes Application has not been able to encourage the accessibility of Financial Reports to increase Village Financial Management Accountability in Mranggen District, Demak Regency.
- e. Utilization of the Siskeudes Application can moderate the Influence of the Government's Internal Control System on the Accountability of Village Financial Management. The better the Government's Internal Control System, the more Accountability Village Financial Management will also have. With the Siskeudes Application, it can help improve the Government's Internal Control System by compiling and being accountable for village financial reports.

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