

The Effect of Apparatus Competence, Internal Control, and Accounting Information Systems on Village Fund Accountability

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Abstract

This study aims to analyze the effect of Village Financial Management Apparatus Competence, the Government Internal Control System (SPIP), and Accounting Information Systems on the accountability of village fund management in Rambah District, Rokan Hulu Regency, both partially and simultaneously. This study employed a quantitative method with an associative approach. Data were collected through questionnaires distributed to 52 village financial management apparatus members from 13 villages in Rambah District, and were analyzed using multiple linear regression with the assistance of SPSS. The results show that Apparatus Competence has a positive and significant effect on village fund accountability, with a regression coefficient of 0.292. The Government Internal Control System (SPIP) also has a positive and significant effect, with a regression coefficient of 0.539, while the Accounting Information System has a positive and significant effect, with a regression coefficient of 0.181. Simultaneously, Apparatus Competence, SPIP, and the Accounting Information System have a positive and significant effect on village fund accountability in Rambah District, Rokan Hulu Regency, with an Adjusted R Square of 0.580, indicating that the three independent variables jointly explain 58.0% of the variation in village fund accountability.

Introduction

Law No. 3 of 2024 concerning Villages grants broad authority to villages to manage local community interests based on customary rights, traditions, and prevailing socio-cultural values, strengthening villages' position as governing entities with autonomy in administration, development, and community empowerment (Kementerian Desa, 2024). This policy legitimizes village financial self-management through the allocation of Village Funds sourced from the State Budget, further supported by implementing regulations, such as the Ministerial Regulation on Village Fund Priorities and the Ministry of Finance Regulation on Village Fund Management, which together form the legal basis for transparent and participatory village financial governance (Firmansyah, 2023). Villages carry a significant responsibility in realizing clean, effective governance oriented toward community welfare (Mahmudi, 2019).

Through the Village Fund policy, the government seeks to accelerate infrastructure development, improve public service quality, strengthen the local economy, and support the achievement of the Village Sustainable Development Goals. However, the larger the funds managed, the greater the risk of irregularities in the absence of a sound management system (Polutu, Lapanjang, & Sondakh, 2022). Accountability is a key aspect in ensuring that Village Funds are used in accordance with their intended purpose (Bovens, 2007), meaning that village apparatus are obligated to account for the management of public funds to the community and the central government; every use of Village Funds must therefore be measurable, evaluable, and openly reported to the public.

Oversight of Village Fund use is critical in preventing corruption and abuse of authority. Public accountability can be realized when village apparatus possess competence, integrity, and a sense of responsibility in carrying out their duties (Irwadi, Welly, & Permana, 2023). The government has developed various system-based oversight guidelines, one of which is the

Government Internal Control System (SPIP), which functions to ensure that all government activities run according to procedure and achieve organizational objectives effectively and efficiently. With a well-functioning internal control system, transparency and accountability become easier to achieve; however, in many villages, implementation remains suboptimal due to limited human resources and a weak oversight culture (Kaharudin, E., 2024), making the strengthening of apparatus capacity an important factor in improving the quality of village financial governance.

Various audit reports and research findings indicate that serious problems remain in the implementation of village financial accountability. Findings from the Audit Board of the Republic of Indonesia (BPK) reveal that many villages have not carried out financial accountability in accordance with government accounting standards, with common problems including delayed reporting, mismatches between budget realization and planning, and weak activity documentation (BPK, 2022), indicating that some village apparatus do not yet possess adequate competence in managing public funds and reflecting a gap between regulatory expectations and field implementation. Consequently, the effectiveness of Village Funds in driving sustainable development has not been optimal, making the enhancement of professionalism and integrity among village financial management apparatus an urgent priority.

Besides internal control, the implementation of Accounting Information Systems also plays an important role in supporting the transparency and effectiveness of village financial management (Romney & Steinbart, 2020). The government has provided the Village Financial System (Siskeudes) application, developed to help structure and computerize the process of recording, managing, and reporting village finances; nevertheless, implementation still faces obstacles such as limited internet connectivity, technological infrastructure, and the digital literacy of village apparatus, making technical capacity building an important prerequisite for realizing the full benefits of this information system (Kaharudin, A., 2024).

Rokan Hulu Regency in Riau Province is one of the areas that receives a substantial annual Village Fund allocation from the central government, with Rambah District comprising numerous villages with diverse characteristics. Although the Village Fund policy aims to strengthen infrastructure development and community welfare, its implementation has not been fully optimal: audit reports indicate delays in financial reporting, mismatches in budget use, and weak documentation, factors attributable to low apparatus competence and the still-suboptimal implementation of village financial information systems (BPK, 2022). Rokan Hulu Regency received Rp146.8 billion in Village Funds in 2026 for 139 villages, while the Regency's Inspectorate identified state losses amounting to Rp3.2 billion from a special audit of 21 villages in 2025, most related to physical work not meeting specifications and weaknesses in village financial administration and accountability. Additional cases have emerged in Rambah District, including alleged budget misappropriation for Fiscal Year 2023 by an official in Rambah Tengah Barat Village, where the reported budget did not match actual field conditions (Kompas Investigasi, 2025), and a case in Sei Kandis Village, where community reports regarding Village Fund management led to the dismissal of the village head by the local government (PAB Indonesia, 2026). These phenomena indicate that Village Fund accountability remains a challenge requiring attention, particularly regarding apparatus competence, SPIP effectiveness, and Accounting Information System implementation.

Prior research on this topic remains inconsistent. Polutu, Lapanjang, and Sondakh (2022) found that apparatus competence, internal control systems, and accounting information systems jointly have a positive effect on Village Fund accountability in Bone Bolango Regency; Kaharudin (2024) similarly found that Siskeudes use and apparatus competence have a significant effect on accountability in Kendal Regency, while SPIP needed to be strengthened for greater effectiveness. However, Machica and Budiwitjacksono (2023) found different results, namely that human resource competence and SPIP do not have a significant effect on village fund management accountability, while Siskeudes use has a significant effect. These differing findings indicate ongoing inconsistency in the empirical literature regarding the factors influencing village fund accountability, and most prior studies have not explicitly assessed accounting information system quality from the

perspective of data security, reliability, and ease of use. Accordingly, this study is conducted to analyze the effect of village financial management apparatus competence, the Government Internal Control System (SPIP), and accounting information systems on village fund accountability in Rambah District, Rokan Hulu Regency.

Literature Review and Hypotheses Development

The Effect of Village Financial Management Apparatus Competence on Village Fund Accountability

Apparatus competence in village fund management is a key factor in achieving accountable village financial management, encompassing not only technical ability in financial administration and record-keeping but also regulatory knowledge, budget management skills, integrity, and an understanding of village financial reporting systems. Village fund management becomes increasingly accountable when apparatus possess strong competence, enabling management procedures and mechanisms to be applied optimally, so that apparatus competence is an important factor affecting village fund accountability given the central role of human resources in this process. This finding is supported by prior research conducted by Polutu, Lapanjang, and Sondakh (2022), Ningsih, Prasetyo, Puspitasari, Cahyono, and Kamarudin (2023), and Devi, Sudiartana, and Darma (2021), all of whom found that village apparatus competence affects village fund management accountability. Based on the theory and empirical findings above, the following hypothesis is proposed:

H1: Apparatus competence partially has a positive and significant effect on village fund accountability.

The Effect of the Government Internal Control System (SPIP) on Village Fund Accountability

Effective and efficient government activities can be realized when an adequate system exists for reporting, asset protection, and compliance in financial management with applicable provisions, enabling all activities within village government administration to be controlled and to remain aligned with village development objectives and regulatory compliance. Under Stewardship Theory, the community entrusts village government with the responsibility of achieving organizational success; village government, as steward, must therefore create an operating environment that complies with regulations through internal control, so that organizational performance runs well and delivers satisfaction to both the community and organizational managers (Puspa, 2020). This explanation is supported by prior research conducted by Devi, Sudiartana, and Darma (2021), which found that the government internal control system affects village fund management accountability. Based on the theory and empirical findings above, the following hypothesis is proposed:

H2: The Government Internal Control System (SPIP) partially has a positive and significant effect on village fund accountability.

The Effect of Accounting Information Systems on Village Fund Accountability

Accounting Information Systems play an important role in supporting the systematic and accurate recording, management, and reporting of village finances. A good accounting information system must satisfy the principles of reliability, relevance, timeliness, security, and ease of access (Romney & Steinbart, 2020). Implementing an accounting information system in village fund management enables village apparatus to prepare transparent, accurate, and accountable reports; the better the accounting information system used, the higher the accountability in village fund management, since financial information reporting and accountability related to village fund management are of central importance. This view is reinforced by the findings of Polutu, Lapanjang, and Sondakh (2022), who found that accounting information systems have a positive effect on village fund management accountability. Based on the theory and empirical findings above, the following hypothesis is proposed:

H3: The Accounting Information System partially has a positive and significant effect on village fund accountability.

The Simultaneous Effect of Apparatus Competence, SPIP, and Accounting Information Systems on Village Fund Accountability

Village fund management accountability is the obligation of village government to account for the transparent, well-targeted, and regulation-compliant use of its budget, an obligation that is particularly important because village funds originate from public finances and must therefore be managed honestly, openly, and in a manner that can be overseen by the community and supervisory institutions. Apparatus competence is a primary factor in achieving accountability, as apparatus who understand regulations, are able to prepare financial statements, and possess integrity will be better positioned to carry out village fund management duties appropriately, while low competence often leads to administrative errors, reporting delays, and weak budget accountability. In addition, the Government Internal Control System (SPIP) ensures that all stages of village fund management, from planning to accountability, run according to procedure and remain controllable, preventing irregularities, improving compliance, and supporting transparency in fund use. Furthermore, the Accounting Information System helps village apparatus record, process, and report finances quickly and accurately; the use of applications such as Siskeudes strengthens documentation and facilitates oversight, although its effectiveness still depends on apparatus capability in operating it. Based on the theory and empirical findings above, the following hypothesis is proposed:

H4: Village financial management apparatus competence, the internal control system (SPIP), and the accounting information system (SIA) simultaneously have a positive and significant effect on village fund accountability.

Research Methods

This study was conducted in villages within Rambah District, Rokan Hulu Regency, Riau Province. This location was selected because village financial management involves village apparatus as its primary implementers, making it relevant for examining the effect of apparatus competence, SPIP, and accounting information systems on village fund accountability. The object of this study is the financial management apparatus in each village office throughout Rambah District, namely the Village Head, Village Secretary, Village Treasurer, and the Village Consultative Body (BPD).

This study employed a quantitative method with an associative approach, chosen because the research focuses on testing the effect between variables through numerical data analyzed statistically. The associative approach is used to determine the causal relationship between Village Financial Management Apparatus Competence (X1), the Internal Control System (X2), and the Accounting Information System (X3) on village fund accountability (Y), consistent with the view that associative research is used to examine the effect or relationship between variables through statistical analysis (Sugiyono, 2020).

The population in this study consists of village government officials in the 13 villages of Rambah District, Rokan Hulu Regency, totaling 52 people. A saturated sampling technique was used, in which all members of the population were used as the research sample, resulting in a final sample of 52 respondents comprising village heads, village secretaries, village treasurers, and members of the Village Consultative Body (BPD) across the 13 sampled villages.

The data used in this study is primary data obtained through questionnaires using a five-point Likert scale. Village Financial Management Apparatus Competence (X1) was measured using the indicators of technical knowledge, work skills, experience, understanding of regulations, and the ability to prepare reports. The Government Internal Control System/SPIP (X2) was measured using the indicators of control environment, risk assessment, control activities, information and communication, and monitoring, in accordance with Government Regulation No. 60 of 2008 on the Government Internal Control System. The Accounting Information System (X3) was measured using the indicators of information quality, system reliability, ease of use, data processing speed,

and technical support (Romney & Steinbart, 2020). Village Fund Accountability (Y) was measured using the indicators of regulatory compliance, information openness, fund accountability, financial reporting, and transparency in program implementation.

Prior to the main analysis, instrument testing was carried out through validity testing (Pearson Product Moment correlation, with an item declared valid if the calculated r -value $\geq$ the r -table value at a 5% significance level) and reliability testing using Cronbach's Alpha, with a variable declared reliable if its Alpha value ≥ 0.60 . Data were analyzed using multiple linear regression with the assistance of SPSS version 25 (Sekaran & Bougie, 2019), comprising classical assumption tests (normality tested using the Kolmogorov-Smirnov method, with data considered normal if the significance value > 0.05 , and heteroscedasticity tested using the Glejser method, with no heteroscedasticity indicated when each independent variable's significance value exceeds 0.05), multiple linear regression analysis with the model $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$, the coefficient of determination (R^2) test, and hypothesis testing through the partial test (t-test) and simultaneous test (F-test) at a 5% significance level.

Results And Discussion

Table 1. Reliability Test Results

Variable	Cronbach's Alpha	Description
Apparatus Competence (X1)	0.680	Reliable
Internal Control System/SPIP (X2)	0.784	Reliable
Accounting Information System (X3)	0.948	Reliable
Village Fund Accountability (Y)	0.870	Reliable

Source: SPSS Data Processing Results, 2026

Validity testing showed that all items in the four questionnaires had a calculated r -value greater than the r -table value, so all items were declared valid. Reliability testing on Table 1 shows Cronbach's Alpha values above 0.60 for all variables, so the research instrument is declared reliable. Classical assumption testing shows that the residual data is normally distributed based on the Kolmogorov-Smirnov test, and no heteroscedasticity is present based on the Glejser test, so the regression model is suitable for hypothesis testing.

Table 2. Multiple Linear Regression and t-Test Results

Variable	B	Beta	t	Sig.	Tolerance
(Constant)	0.150		0.066	0.948	
Apparatus Competence (X1)	0.292	0.257	2.310	0.025	0.665
Internal Control System/SPIP (X2)	0.539	0.429	3.404	0.001	0.520
Accounting Information System (X3)	0.181	0.257	2.383	0.021	0.707

Source: SPSS Data Processing Results, 2026. Dependent Variable: Village Fund Accountability; t -table = 2.011

Based on Table 2, the regression equation obtained is $Y = 0.150 + 0.292X_1 + 0.539X_2 + 0.181X_3 + e$. The constant value of 0.150 indicates that when Apparatus Competence, SPIP, and the Accounting Information System are held at zero, Village Fund Accountability remains at 0.150. All three regression coefficients are positive, indicating that an increase in each independent variable is associated with an increase in village fund accountability, assuming the other variables remain constant.

Table 3. Coefficient of Determination and F-Test Results

R	R Square	Adjusted R Square	F-calculated	Sig.
0.777	0.604	0.580	24.438	0.000

Source: SPSS Data Processing Results, 2026. Predictors: (Constant), Accounting Information System, Apparatus Competence, Internal Control System

The t-test results in Table 2 show that Apparatus Competence obtained a calculated t-value of 2.310 ($> t\text{-table } 2.011$) with a significance value of 0.025 (< 0.05), so H1 is accepted. The Internal Control System (SPIP) obtained a calculated t-value of 3.404 ($> t\text{-table } 2.011$) with a significance value of 0.001 (< 0.05), so H2 is accepted. The Accounting Information System obtained a calculated t-value of 2.383 ($> t\text{-table } 2.011$) with a significance value of 0.021 (< 0.05), so H3 is accepted. The F-test result in Table 3 shows a calculated F-value of 24.438 with a significance value of 0.000 (< 0.05), so H4 is accepted: Apparatus Competence, SPIP, and the Accounting Information System simultaneously have a significant effect on Village Fund Accountability, and the regression model is declared fit for explaining this relationship. The Adjusted R Square value of 0.580 indicates that the three independent variables jointly explain 58.0% of the variation in Village Fund Accountability, while the remaining 42.0% is explained by other factors outside the research model.

The Effect of Apparatus Competence on Village Fund Accountability

Apparatus competence affects village fund accountability because apparatus with adequate knowledge, skills, and ability are better equipped to carry out every stage of village financial management effectively, from planning, implementation, and administration to reporting and accountability. Good competence also helps apparatus understand and apply applicable regulations, so that village fund use can be accounted for transparently, appropriately, and in accordance with accountability principles, whereas low competence increases the risk of administrative errors, reporting delays, and irregularities in village fund management. The t-test result confirms that Apparatus Competence has a positive and significant effect on Village Fund Accountability ($t = 2.310 > t\text{-table } 2.011$; Sig. = 0.025 < 0.05), so H1 is accepted. This finding also supports Stewardship Theory, which explains that village apparatus, as stewards, bear responsibility for managing village resources and finances for the community's benefit; the higher the competence held by village apparatus, the better their ability to fulfill the mandate entrusted to them by the community (Puspa, 2020). This finding is consistent with Polutu, Lapanjang, and Sondakh (2022), Ningsih, Prasetyo, Puspitasari, Cahyono, and Kamarudin (2023), and Devi, Sudiartana, and Darma (2021), who found that village apparatus competence affects village fund management accountability, though it differs from Machica and Budiwitjaksono (2023), who found that apparatus competence does not affect village fund management accountability, a discrepancy likely attributable to differences in respondent characteristics and research area conditions.

The Effect of the Government Internal Control System (SPIP) on Village Fund Accountability

The Government Internal Control System (SPIP) affects village fund accountability because SPIP is designed to provide reasonable assurance that village financial management is carried out effectively, efficiently, transparently, and in accordance with applicable regulations; sound SPIP implementation through control environment, risk assessment, control activities, information and communication, and continuous monitoring can minimize errors, fraud, and irregularities in village fund management. The t-test result confirms that SPIP has a positive and significant effect on Village Fund Accountability ($t = 3.404 > t\text{-table } 2.011$; Sig. = 0.001 < 0.05), so H2 is accepted, indicating that sound SPIP implementation, through good control environment, risk assessment, control activities, information and communication, and effective monitoring, enables village government to reduce potential irregularities and improve compliance with applicable regulations. This finding supports Stewardship Theory, which explains that village government, as manager of the community's trust, must carry out financial management responsibly, with SPIP serving as one mechanism that helps village government maintain transparency, compliance, and accountability in village fund management. This finding is consistent with Devi, Sudiartana, and Darma (2021), who found that SPIP affects village fund management accountability, though it differs from Machica and Budiwitjaksono (2023), who found that SPIP does not affect village fund management accountability, a discrepancy likely attributable to differences in SPIP implementation across villages.

The Effect of the Accounting Information System on Village Fund Accountability

The Accounting Information System affects village fund accountability because this system supports the accurate, timely process of recording, processing, storing, and reporting financial information; sound Accounting Information System implementation eases village apparatus's task of preparing financial statements in accordance with applicable provisions, reduces the risk of recording errors, and improves transparency and ease of oversight over village fund management. The t-test result confirms that the Accounting Information System has a positive and significant effect on Village Fund Accountability ($t = 2.383 > t\text{-table } 2.011$; $\text{Sig.} = 0.021 < 0.05$), so H3 is accepted, indicating that good Accounting Information System use can improve the quality of village financial management and reporting, helping apparatus record, process, and prepare financial statements more quickly, accurately, and accountably. From the perspective of Stewardship Theory, Accounting Information System use represents a form of support for village apparatus in carrying out their duties as managers of the community's trust; with a sound system, financial information becomes more transparent and easier to oversee, thereby strengthening community trust in village government. This finding is consistent with Polutu, Lapanjang, and Sondakh (2022), who found that the Accounting Information System has a positive effect on village fund management accountability, though it differs from other studies that found information technology utilization does not affect village fund management accountability, a discrepancy likely attributable to differences in the level of information system utilization across regions.

The Simultaneous Effect of Apparatus Competence, SPIP, and the Accounting Information System

Apparatus Competence, SPIP, and the Accounting Information System jointly affect village fund accountability because the three variables complement one another in supporting village financial management: apparatus competence forms the basis for carrying out financial management duties professionally, SPIP functions as a control system to ensure every activity runs according to applicable provisions, while the Accounting Information System supports accurate and timely recording, processing, and reporting. When all three aspects are implemented optimally, village fund management becomes increasingly transparent, orderly, effective, and accountable to the community. The F-test result shows a calculated F-value of 24.438 with a significance value of 0.000 (< 0.05), indicating that Apparatus Competence, SPIP, and the Accounting Information System simultaneously have a significant effect on Village Fund Accountability, so H4 is accepted. The R Square value of 0.604 further indicates that the three variables jointly explain 60.4% of the variation in Village Fund Accountability, while the remaining 39.6% is explained by other factors outside the research model. This finding indicates that improving village fund accountability is not determined by a single factor alone, but requires a combination of adequate apparatus competence, effective SPIP implementation, and sound Accounting Information System use, three factors that mutually reinforce one another in creating transparent, effective, and accountable village financial governance for the community.

Implication And Conclusion

Based on the results of the analysis and discussion, it can be concluded that Apparatus Competence has a positive and significant effect on Village Fund Accountability in Rambah District (H1 accepted); the Government Internal Control System (SPIP) has a positive and significant effect on Village Fund Accountability (H2 accepted); the Accounting Information System has a positive and significant effect on Village Fund Accountability (H3 accepted); and Apparatus Competence, SPIP, and the Accounting Information System simultaneously have a positive and significant effect on Village Fund Accountability in Rambah District (H4 accepted), jointly explaining 60.4% of its variation, while the remaining 39.6% is explained by factors not examined in this study.

These findings imply that village governments in Rambah District are encouraged to continue improving the competence of village financial management apparatus through education, training, technical guidance, and other capacity-building activities, while also optimizing the

implementation of the Government Internal Control System (SPIP) and maximizing the use of Accounting Information Systems in village financial management, so that the process of planning, implementing, administering, reporting, and accounting for Village Funds can be carried out more effectively, transparently, and accountably. Future researchers are recommended to incorporate other variables believed to affect village fund management accountability, such as transparency, community participation, organizational commitment, information technology utilization, or human resource quality, and to expand the research area in order to obtain more comprehensive findings.

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