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## **ANALYSIS OF THE EFFECT OF VILLAGE GOVERNMENT APPARATUS COMPETENCE ON THE USE OF ACCOUNTING INFORMATION SYSTEM TECHNOLOGY: A STUDY OF VILLAGES IN DENPASAR SELATAN DISTRICT**

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### **ABSTRACT**

The aim of this study is to provide empirical evidence that demonstrates the influence of the competency level of the village government apparatus on the utilization of Accounting Information System (AIS) technology in the villages located within South Denpasar District. The implementation of AIS technology can enhance the management, administration, and financial accountability of the Village Revenue and Expenditure Budget by offering computer-based accounting information technology to village officials. This technology is expected to assist the accounting department in fulfilling their duties and functions effectively, ultimately resulting in the production of high-quality, dependable, timely, transparent and accountable village government financial reports for the community. The research population and sample consisted of all village apparatuses in South Denpasar District. The collection of data was done by means of a questionnaire distributed to the village officials, and their responses were measured using a Likert scale. The analytical approach utilized in this study includes descriptive analysis, a data quality test of the research instruments, and a classical assumption test, while hypothesis testing was performed using t-tests with linear regression statistical calculations. The test findings show that the competency of the Village Government Apparatus has a significant and positive impact on the utilization of Accounting Information System (AIS) Technology in the Villages located within South Denpasar District.

### **KEY WORDS**

Competence, village, government apparatus, AIS technology.

The 2014 Law about village Number 6 presents a fresh perspective on how rural communities can enhance the appearance of their villages. This legislation prioritizes the empowerment of village communities by positioning them as both the subject and object of development. Village community empowerment is a holistic approach that aims to improve all aspects of village life and encourages self-reliance among all members of society. The purpose is to enhance the quality of life by promoting progressive attitudes, behaviors, and actions. The key to community empowerment in rural areas lies in tapping into local resources and increasing participation, while cultivating a sense of responsibility for the community's independence among all stakeholders. As the primary governing body, villages have the autonomy to regulate development to improve the well-being of their people.

One concrete action required by the Village Law is to enhance the competitiveness of rural communities in terms of resources, particularly in providing capital for village development. This can be achieved by allocating a portion of regional taxes and district/city retributions, equivalent to at least 10 percent, to support village development. Similarly, 10 percent or more of the regional revenue and expense budget's balancing funds are given to regencies and municipalities, after deducting the Special Allocation Fund (DAK), must be allocated for Village Fund Allocations (ADD). Additionally, legitimate income sources or funds from the community may also be utilized to support village development efforts. This is a crucial step in promoting the growth and development of rural communities.

Under the Village Law, the village government is required to leverage advancements in information technology to enhance their financial management capabilities and provide transparent and accountable financial information to the community. However, there are several constraints that hinder the application of information technology in village



governance. These include the condition of hardware and software used, the need for regular data updates, the state of existing human resources, and limited funding. These constraints can impede the optimal utilization of information technology in village governance. Nonetheless, it is important for the village government to address these challenges to effectively leverage technology for financial management and transparency.

Researchers are interested in examining how this phenomenon affects the adoption of accounting information system technology for transparent and accountable management of the Village Revenue and Expenditure Budget (APBDES) and reporting to the community in South Denpasar District.

Formulation of the problem: what connection exists between the efficiency of the South Denpasar District village government apparatus and their use of accounting information system technology for the administration and reporting of their APBDES (Village Revenue and Expenditure Budget)?

This study's main goal is to empirically research how the level of village government apparatus competency affects how the Accounting Information System is used in the villages in the South Denpasar District.

## **LITERATURE REVIEW**

The Technology Acceptance Model (TAM) concept is incorporated into the present study, which aims to predict and explain the acceptance and usage of technology by individuals within their work settings (Fishbein and Ajzen, 1975). According to the TAM model, perceived utility and perceived ease of use are the two characteristics that have the most impact on users' willingness to adopt new technology. The degree to which a person thinks a certain system may improve their performance and productivity at work is known as perceived usefulness. On the other side, perceived ease of use refers to how much a person thinks adopting a certain system might lessen their effort in carrying out activities. The following groupings include the aspects of perceived ease of use, according to Venkatesh and Davis (2000: 201).

- Clarity and ease of understanding in individual interactions with the system (clarity and understandability);
- Minimal mental effort required to interact with the system (low mental workload);
- Ease of use of the system (system usability);
- Ease of operating the system to accomplish individual tasks (ease of getting the system to do what the user wants).

Human Resource Competence pertains to an individual's level of proficiency in possessing the requisite skills, knowledge, and abilities necessary for performing a job effectively (Hevesi, 2005). In the context of implementing financial management in villages, officials must possess the necessary skills, knowledge, and abilities related to village financial administration and governance.

The management of accounting information within villages is governed by regulations outlined in Permendagri No.37/2007, which provides guidance on village financial management. The Government Accounting Standards Committee (KSAP) has emphasized the importance of drafting regulations related to the accounting and reporting of village financial statements with care. Nevertheless, there appears to be a perceived lack of competence among villages concerning the use of information technology, which encompasses various tools, such as Electronic commerce, networks (internet, intranet), software, databases, dan computers (mainframe, mini, micro), and other related technologies (Wilkinson et al., 2000). Computers, as a crucial element of information technology, have the capacity to enhance human capabilities and perform tasks that may exceed human capacity.

Incorporating a computer-based accounting information system into an organization can enhance the system's capabilities. An accounting information system integrates various components related to information technology for collecting, processing, and storing data. The data collection process involves specialized equipment, and the use of such systems often results in a decrease in paper usage for accounting records. Data processing stages



are typically automated, resulting in neater and more varied output, which can be distributed to interested parties via Local Area Network (LAN). Figure 1 shows the conceptual framework of this research, which is based on theoretical studies and past research.

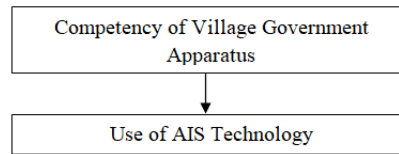


Figure 1 – Research Conceptual Framework

A hypothesis is a tentative answer to a research problem until it is supported by the collected data (Arikunto, 2002:64). While research has been conducted on the use of information systems and technology in public sector organizations, the results in local governments have been inconsistent. Therefore, this study aims to investigate the utilization of AIS in village governments, particularly exploring the impact of the competence of village government apparatus on their utilization of AIS in the South Denpasar district. Accounting information system technology employs information technology such as computers and networks for data processing and provides numerous benefits, such as improved accuracy and operational efficiency, as well as the ability to perform multiple tasks simultaneously. Furthermore, the use of information technology can help reduce errors. User acceptability of a technology is impacted by two elements, following the Technology acceptance Model (TAM): its perceived usefulness and perceived ease of use. Perceived usefulness is the idea that a certain system would enhance the user's performance and productivity, whereas perceived ease of use measures how much a user thinks a system will lessen their effort in carrying out activities.

Choirunisah (2008) conducted a study that identified a significant correlation between human resources and team organization and the accuracy of financial data in work units. Similarly, Roviyantje's (2011) study on the quality of financial reports in the financial administration sub-section of Tasikmalaya City's local government found that human resources and the use of financial accounting systems had a positive influence on the value of financial reporting information. In contrast, Diyah Santi Hariyani's (2016) study on the use of Accounting Information System (AIS) Technology in Madiun Regency Villages found that the competency of local government apparatus had no significant and beneficial influence.

The following hypotheses will be evaluated in this study based on theory and past research findings:

H1: The competence of village government apparatus has a significantly positive effect on the use of accounting information system technology in villages in South Denpasar District.

## METHODS OF RESEARCH

This study used quantitative research as its research approach, which involves the examination of the magnitude or degree of influence between variables expressed in numerical terms. Data is collected to support the analysis of the relationship between the variables of interest, using appropriate analytical tools (Sugiono, 2017).

The study was conducted in a village located in the South Denpasar District. The decision to choose this location was based on the availability of facilities such as internet networks, computers, and other data processing tools, which were more abundant compared to villages situated in rural areas that often face constraints related to internet network availability.

This research used two categories of data:

a) Qualitative data, which is made up of words, phrases, diagrams, and pictures (Sugiyono, 2017). Research tools, literature, journals, and books all made up the qualitative data used in this study;



b) Quantitative data, which includes numerical or quantitative data (Sugiyono, 2017). The number of respondents and communities chosen as research locations is among the quantitative data used in this study.

Data utilized in this study came from the following sources:

a) Primary data, which is information that has been gathered directly from persons or groups (Sugiyono, 2017). The replies gathered from survey respondents that were utilized as main data in this study are some examples;

b) Secondary data, which comes from sources such as other persons or documents and is acquired through intermediaries (Sugiyono, 2017). The number of communities in the South Denpasar District is one example of the secondary data used in this study.

The research instrument in this study was utilized to calculate the values of the variables under investigation. The amount of variables being investigated determines the number of instruments to be employed (Sugiyono, 2017). In this study, the measuring scale used the Likert scale. Positive statements that fit into one of four categories—strongly disagree (SD), disagree (D), agree (A), or strongly agree (SA)—are employed in the Likert scale. Each statement's value is assigned a range of 1-4 points, with each point's value corresponding to a different study variable.

The competence of village government officials is the independent variable in this study, which refers to the knowledge and skills required to carry out their tasks (Guy et al., 2002). The statement items included in the questionnaire have been adapted to the context of village government, and there are seven items in total. The indicators used to measure the variable of competence of village government apparatus are based on those developed by Xu et al. (2003), which include:

- Understanding of accounting;
- Quality of human resources;
- Adequacy of resources;
- Roles and responsibilities;
- On-the-job skills training;
- Socialization of new regulations;
- Understanding of organizational structure.

Accounting Information System (AIS) technology is a dependent variable, which involves utilizing a variety of technologies, such as Electronic commerce, networks (internet, intranet), software, databases, and computers (mainframe, mini, and micro) as well as other related technologies (Wilkinson et al., 2000). Also the information technology use encompasses (a) electronic data processing, management of information, system management, and work processes, as well as (b) utilizing information technology advancements in the public sector to make public services easily and affordably accessible to all (Hamzah, 2009).

There are six items in the questionnaire used to measure the variable of information technology utilization, which are as follows:

- SAP and SOP compliant accounting system;
- Availability of internet network;
- Effective use of internet network;
- Applications used;
- Use of computerized financial reports;
- Compliance of software with the law.

The population for this study comprises the Village Apparatus in four villages located in South Denpasar District: Pemogan Village, Sanur Kaja, Sanur Kauh, and Sidakarya.

The research sample is selected from the four villages. In selecting respondents for the sample, the researcher uses a probability sampling method, when there is an equal probability for every person or thing in the population to be chosen for the study sample (Sugiyono, 2017:140). The sample selection is conducted through simple random sampling, thereby ensuring that the research data accurately reflects the actual state of the population by providing an equal chance for all members of the population to be sampled (Sugiyono,



2017:140). All Village Government Apparatuses in the four selected villages located in South Denpasar District will be included as research respondents.

Data quality testing is essential in ensuring that the questionnaire or hypothesis being tested is accurate and reliable. The following techniques can be used to evaluate the research instrument's validity and reliability. The hypothesis was put to the test using a linear regression analysis and inferential analysis. Finding the correlation between the independent and dependent variables was the aim of this investigation. The linear regression model employed in this investigation has the following equation:

$$Y = a_0 + \beta_1 X_1 + e \quad (1)$$

Where: Y = Use of AIS Technology; a0 = Constant;  $\beta_1$  = Regression Coefficient; X1 = Competency of Village Government Apparatus; e = Standard Error.

In order to prevent biased data collection, regression models must adhere to a number of so-called classical assumptions. In order to make sure that these assumptions were true, the traditional assumption test was used in this study. The following describes the traditional assumption test used in this investigation; they are normality test, multicollinearity test, Heteroscedasticity Test. The t-test is a statistical technique used in hypothesis testing to assess the level of effect the independent variable has on the dependent variable. Typically, an alpha level of 0.05 (or 5%) is used. H0 (the null hypothesis) is accepted and H1 (the alternative hypothesis) is rejected if the t-value significance is equal to or greater than 0.05. This shows that the independent variable and dependent variable do not significantly relate to one another. In contrast, H1 is acceptable if the significance level is less than 0.05, suggesting that the independent variable significantly affects the dependent variable (Ghozali, 2016).

## RESULTS AND DISCUSSION

Descriptions of research respondents based on distributed and collected questionnaires are presented in Table 1.

Table 1 – Distribution and Return of Questionnaires

No	Information	Number of Questionnaires (Unit)	Percentage (%)
1	Questionnaire distributed	57	100%
2	Questionnaire not returned	0	0%
3	Questionnaires that can be used	57	100%

Source: Data processed, 2022.

Table 2 – Characteristics of Respondents

n/n	Characteristics	Frequency (People)	Percentage (%)
1	Gender		
	Male	37	64,9
	Female	20	35,1
	Quantity	57	100
2	Age		
	<25 2 3.6%	2	3,6
	26-35 15 26.3%	15	26,3
	36-55 34 59.6%	34	59,6
	>55 6 10.5%	6	10,5
Total	57	100	
3	Education		
	Junior high school	1	1,8
	Senior High School	20	35,1
	Diploma 1 -Diploma 3	5	8,8
	Bachelor Degree	31	54,3
Total	57	100	

Source: Data processed, 2022.



According to Table 1, all 57 questionnaires distributed were returned, indicating a 100% response rate. Therefore, all 57 questionnaires can be included and analyzed in this study, representing a sample size of 57 respondents.

The respondents in each village displayed unique characteristics and tendencies in completing the questionnaires. The characteristics of the respondents in this study were divided into groups based on gender, age, and educational attainment in order to account for these variances. Table 2 provides more information on these classifications.

Table 2 provides insights into the characteristics of the respondents in this study, as outlined below:

- Out of the total 57 respondents, 20 were female, and 37 were male. This indicates that men constitute a higher proportion of the sample of village government officials in South Denpasar District;
- The age range of the respondents varied, with 2 respondents aged less than 25 years, 15 respondents are between the ages of 26-35 years, 34 respondents are between the ages of 36-55 years, and 6 respondents are aged more than 55 years. The results show that respondents aged between 36-55 years constitute the highest proportion of the sample of village government officials in South Denpasar District;
- Regarding the respondents' educational backgrounds, 1 respondent had completed SMP (junior high school), 20 respondents had completed SMA (senior high school), 5 respondents had completed D1-D3 (diploma programs), and 31 respondents had completed S1 (bachelor's degree). This demonstrates that respondents holding a bachelor's degree are the dominant group in the sample of village government officials in South Denpasar District.

The Pearson correlation value was calculated as part of the validity test by calculating the correlation between the total scores. To be considered valid, the items in the questionnaire, including the questions and statements, must have a coefficient > 0.30 with a significance level (Alpha) of 0.05 (Sugiyono, 2017: 455). Table 3 displays the results of the validity test conducted for this study.

Table 3 – Validity Test Results

No	Variable Value	Question Item	Pearson Correlation	Sig.	Description
1	Apparatus Competency (X1)	X <sub>1</sub>	0,573	0,000	Valid
		X <sub>2</sub>	0,482	0,000	Valid
		X <sub>3</sub>	0,308	0,020	Valid
		X <sub>4</sub>	0,551	0,000	Valid
		X <sub>5</sub>	0,584	0,000	Valid
		X <sub>6</sub>	0,675	0,000	Valid
		X <sub>7</sub>	0,460	0,000	Valid
		X <sub>8</sub>	0,670	0,000	Valid
		X <sub>9</sub>	0,590	0,000	Valid
		X <sub>10</sub>	0,690	0,000	Valid
2	Use of AIS Technology (Y)	Y <sub>1</sub>	0,767	0,000	Valid
		Y <sub>2</sub>	0,685	0,000	Valid
		Y <sub>3</sub>	0,843	0,000	Valid
		Y <sub>4</sub>	0,836	0,000	Valid
		Y <sub>5</sub>	0,498	0,000	Valid
		Y <sub>6</sub>	0,627	0,000	Valid
		Y <sub>7</sub>	0,843	0,000	Valid
		Y <sub>8</sub>	0,712	0,000	Valid
		Y <sub>9</sub>	0,696	0,000	Valid

Source: Primary data processed, 2022.

According to Table 3, every statement item on the survey obtained a score higher than 0.30. In light of this, it can be said that the statement items in the questionnaire that served as the research instruments to gauge the competency variables of village government officials (X) and the usage of AIS technology (Y) are regarded as legitimate. These findings imply that further analysis of the study's variables may be done with confidence.



To ensure that the research instrument is reliable, the responses of the respondents to the statements regarding each variable in the questionnaire should remain consistent. An instrument is considered reliable if its Cronbach's alpha coefficient is greater than 0.6. Table 4 displays the findings of the reliability test that was performed for this study.

Table 4 – Reliability Test Results

No	Variable	Value of Cronbach's Alpha	Description
1	Village Government Apparatus Competency (X)	0,737	Reliable
2	Use of AIS Technology (Y)	0,874	Reliable

Source: Primary data processed, 2022.

Table 4 demonstrates that each variable's Cronbach's alpha value is larger than 0.60, indicating that all research instruments are reliable. This means that all instruments are suitable for collecting data in this study.

Descriptive statistics serve the aim of summarizing each variable's values, including the minimum, maximum, mean, and standard deviation. The mean value displays the respondents' average ratings or the trend of their responses for each variable under investigation. On the other hand, the standard deviation illustrates the variation in the data values compared to the mean. A smaller standard deviation value indicates a lower variability between the maximum and minimum values during the observation period, or in other words, there is no significant gap between the highest and lowest values. Table 5 presents the results of the Descriptive Statistical Test in this study.

Table 5 – Descriptive Statistical Analysis Results

n/n	N	Minimum	Maximum	Mean	Std. Deviation
Village Government Apparatus Competency (X)	57	26	39	32,00	2,659
Use of AIS Technology (Y)	57	25	36	30,32	3,536
Valid N (listwise)	57				

Source: Primary data processed, 2022.

The variable assessing the qualifications of village government representatives has a range of total scores from 26 to 39, with an average of 32. The competency of village government employees deviates from the average value by 2.659 units according to the variable's 2.659 standard deviation.

The variable assessing the use of AIS technology has an average value of 30.32 and a range from a minimum total value of 25 to a maximum total value of 36. The utilization of AIS technology deviates by 3.536 units from the average value, according to the variable's standard deviation of 3.536.

A normality test is performed to determine whether or not the regression model utilized in the study adheres to a normal distribution (Ghozali, 2016). In this inquiry, the Kolmogorov-Smirnov test was utilized to establish if the data collected were normal. If the Asymp.Sig (2-tailed) value is greater than the set significance level, which is typically 5% (0.05), the data is considered to be normally distributed. Table 6 displays the outcomes of the normality test.

Table 6 – Normality Test

		<i>Unstandardized Residual</i>
N		57
Normal Parameters	Mean	0,0000000
	Std. Deviation	2,61202863
Most Extreme Differences	Absolute	0,106
	Positive	0,106
	Negative	-0,092
Test Statistic		0,106
Asymp. Sig. (2-tailed)		0,175

Source: Primary data processed, 2022.



According to Table 6, the Asymp-Sig value (2-tailed) is larger than the significant level of 5% at 0.175. (0.05), as there is no indication of a major departure from normalcy, it can be said that the data employed in this investigation follow a normal distribution.

The values of the Tolerance and Variance Inflation Factor (VIF) show that the regression model has multicollinearity. When the Tolerance value is more than 0.10 or the VIF value is less than 10, the regression model is said to be free of multicollinearity symptoms. The results of the multicollinearity test used in this investigation are shown in Table 7.

Table 7 – Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	Village Government Apparatus Competency (X)	1,000	1,000

Source: Primary data processed, 2022.

The results of the multicollinearity test for the competency variable of village government officials are reported in Table 7. The Tolerance value and VIF value are both  $1.000 > 0.10$  and  $1.000 < 10$ . These results imply that multicollinearity has no impact on the independent variable.

In the regression model, the heteroscedasticity test seeks to ascertain if the residuals from one observation differ from the residuals from another (Ghozali, 2016). Utilizing the Glejser test, this was shown. The test model functions by regression of the absolute residual value against the independent variable. In the case when the significance threshold is greater than 0.05, the regression model is homoscedastic. However, if the significance level is 0.05 or lower, heteroscedasticity is evident. 2016's Ghozali. For all samples, Table 8 displays the heteroscedasticity test findings.

Table 8 – Heteroscedasticity Test Results

No	Variable	Sig
1	Village Government Apparatus Competency (X)	0,134

Source: Primary data processed, 2022.

The heteroscedasticity test findings are shown in Table 8 and indicate that the Sig value for the competency variable of village government members is 0.134, which is more than 0.05. This demonstrates that the independent variables in the regression model do not exhibit heteroscedasticity.

The purpose of the regression analysis is to ascertain if the existing assumptions are correct in calculating the relationship between the usage of AIS technology (Y) and the proficiency of the village government apparatus (X). The regression analysis of the study's findings is summarized in Table 9 below.

Table 9 Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Village Government Apparatus Competency (X)Constant)	1,629 0,896	4,253 0,132	0,674	0,383 0,000

a. Dependent Variable: Use of AIS Technology

Source: Primary data processed, 2022.

The coefficient of determination (R<sup>2</sup>) test is used to evaluate the model's ability to account for the variation of the dependent variable. The outcomes of the coefficient of determination test are listed in Table 10 below.





Table 10 – Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,674	0,454	0,445	2,63567

Source: Primary data processed, 2022.

According to Table 10, where the Adjusted R Square value is 0.445, the proficiency of village government apparatuses accounts for 44.5% of the variation in AIS Technology Usage. Other elements that are not accounted for in the model are responsible for the remaining 55.5%.

By comparing the significance level of the independent variables with a significance threshold of 5% or 0.05, the model's viability is assessed using the Test F. The regression model is eligible for usage as research analysis tools if its significance value is lower than 0.05.

Table 11 – Model's feasibility test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	318,245	1	318,245	45,812	0,000
	Residual	382,071	55	6,947		
	Total	700,316	56			

Source: Primary data processed, 2022.

A significance value of 0.000, or less than 0.05, is displayed in Table 11. so that the used regression model may be used as a tool for analysis.

The hypothesis is examined by comparing the significance level of the independent variable with its significance level of 0.05. If the significance value of the independent variable is less than 0.05, indicating that the independent variable influences the dependent variable, the hypothesis is accepted. The results of the hypothesis testing are shown in Table 12.

Table 12 – Results of Hypothesis Testing

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,629	4,253		0,383	0,703
	Village Government Apparatus Competency (X)	0,896	0,132	0,674	6,768	0,000

a. Dependent Variable: Use of AIS Technology

Source: Primary data processed, 2022.

With a t-value of 6.768 and a significance level of 0.000, or less than 0.05, the competence variable of the village government apparatus, according to Table 12's findings of the hypothesis testing (significant). This suggests that the usage of AIS technology is positively and significantly impacted by the village government officials' competence.

The study's findings suggest that in order for villages to embrace and use AIS technology, local government officials' competency is crucial. The research lends credence to the Technology Acceptance Model's contention that perceived usability and perceived utility are the two main factors influencing people's willingness to adopt new technologies. According to the research, using AIS technology can help users do activities more quickly and with less effort, which ultimately improves job output. To perform well in work, a person must possess the quality of competence.

The results of this research are in contrast to those of an earlier examination by Diyah Santi Hariyani (2016), which found no conclusive evidence of a connection between local government apparatus competency and the use of AIS technology in villages in Madiun Regency. This disagreement in results can be the consequence of differences in sample numbers, research settings, or other elements that weren't included in the current study. The



findings of this research generally show that, in order to promote the adoption and use of AIS technology in rural areas, funds must be invested in the professional development of village government officials. Hence, village government and decision-making procedures may become more effective and efficient.

## CONCLUSION

The findings of this study show that the usage of accounting information system (AIS) technology in villages located in the South Denpasar District is significantly and favorably influenced by the proficiency of village government apparatuses. Thus, an enhancement in the proficiency of village government apparatus can pave the way for a rise in the acceptance and application of AIS technology in rural regions. These findings underscore the significance of investing in the enhancement of competence among village government officials, which could ultimately bolster the efficacy and efficiency of village governance and decision-making processes through the use of AIS technology.

The following recommendations can be made based on the findings of this study:

- Village administrations should offer suitable training programs or finance village government employees' further education in order to give the development of competence in accounting information system technology a high priority;
- It is recommended that future researchers expand the sample size beyond the four villages examined in this study to conduct a more comprehensive analysis of the correlation between the proficiency of local government officials and the utilization of AIS technology in rural areas.

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