

The Importance of Financial Information System on village managerial performance

¹⁾R E Diansari, ²⁾F D Agustin³⁾D S Budiarto⁴⁾R P Sari ⁵⁾Yennisa

¹⁾²⁾³⁾⁴⁾⁵⁾ Department of Accounting, Universitas PGRI Yogyakarta

ranieka@upy.ac.id ; dekengsb@upy.ac.id

Abstract. This study aims to obtain empirical evidence from the participation of budgeting, public accountability, internal control systems, and village financial systems on the managerial performance of the village apparatus of Gunung Kidul district. The selection of research respondents uses a purposive sampling method. The population of research as element within the government in 144 village Gunung kidul district. There ~~was~~ were 80 respondents who completed the ~~questions of~~ chief village's questions, village secretary, head of the people's representative body, and section head. The data processing is performed using multiple linear regression analyses. The results of the study revealed that participation in budgeting and internal control system did not have a positive effect on managerial performance while public accountability and village financial systems had a positive effect on managerial performance.

1. Introduction

The village as one of the public sector organizations must improve managerial performance, since managerial performance is considered important for the sustainability of the organization. Managerial performance is reflected in the implementation of the program to the community, which starts from planning, administration, implementation, accountability and supervision reports [5]. The effectiveness of managerial performance is seen when budget objectives are achieved and managers involve subordinates in the budget preparation [6]. Managerial performance improvement is considered important because village officials are required to prioritize public interests through improvement and enhancement the quality of public services [3], [7].

Public accountability become one factor in assessing managerial performance in village officials [3]. Village officials as authorities have to be openly responsible for every government action to the community [9]. The accountability to the performance improvement is important due to the public would find out the budgeting and implementation of activities that have been budgeted.

The importance of internal control in organizations is a way to perform direction, supervision, and measurement of the organization [10], [11]. Another important role of the internal control system is as an early detection of fraud , [13]. Public sector organizations must implement the Government Internal Control System (SPIP) to achieve organizational purposes, reliable financial reports, and abide by the law [14]. The

village as one of the public sector organizations has a village officials in implementing the international control system. A well-implemented internal control system is likely to be directly proportional to the achievement of managerial performance [15].

The creation of the village financial system application (siskeudes) by BPKP done to guarantee the class and quality of village financial governance. The village financial system application (siskeudes) as a support to the village so that financial management can be done openly, accountable, free from fraud and accurate in financial reporting [3]. Utilization of the village financial system (siskeudes) can improve public services and help produce information that is fast, relevant, and trustworthy. Public services improvement in obtaining precise and accurate information are expected to improve the managerial performance of village officials [16].

This research is still interesting to study since the previous studies [5], [17]-[20] were only conducted at local government organizations while this research was conducted at village officials with some reasons are, first the large amount of the village budget from the government is prone to misappropriation of the budget for the personal needs of village officials [21]. Secondly, the weak understanding of the village officials in its financial management resulting in less effective and efficient performance [4]. Third, the lack of BPD supervision in carrying out its functions [13]. Fourth different places of research. This research was conducted in Gunungkidul District because of the increasing amount of the village funds from 2019 to 2020. This causes Gunungkidul in 2018 and 2019 got a predicate as district with the best absorption of village funds in DIY with 96% (www.dprd.diy.go.id). Sixth, there are still inconsistencies in previous studies. Budgeting participation, public accountability, internal control systems and village financial systems do not affect managerial performance [3], [5], [18], [22], [23]. While different research results are actually shown by some researchers who stated budgeting participation, public accountability, control systems affect managerial performance [16], [18], [19], [24]-[27].

2. Stage of the Art

2.1 Stewardship Theory

Stewardship theory is a theory that describes a leader does not aim to carry out personal interests, but managers must prioritize the public interest. Capital managers work on public urge by considering the priority scale needs. Based on the stewardship theory, the capital manager must be straight to the initial goal so as not to deviate from the goals that are set together. Managerial is considered successful when they are able to satisfy the needs of the organization through improving organizational services [28]. The relationship between stewardship theory and this research is that the village officials as the institution who has the responsibility to done their duties and functions as public services can be maximally achieved when the village officials increases participation in budgeting, public accountability, internal control and the implementation of the village financial system to improve performance [3].

2.2 Budgeting Participation

[29] stated that the way to prepare a budget can be done in three ways, namely top-down approach, bottom-up approach, and participation approach. Budgeting participation is the involvement of several individuals in the budgeting process both by physic and idea in periodic budgeting [2]. Budgeting can improve the performance of village officials. The performance improvement occurs because the goal setting is done together and has been approved, so that the village officials will internalize the goals as a form of personal responsibility for involvement in budgeting [17], [30]. Performance improvement in the village officials occurred because of the success of the village officials in serving the public [31].

2.3 Public Accountability

Financial statements and activity report which is done openly to the public is a form of a responsibility from the mandate holder is the definition of public accountability [32], [33]. The existence of Stewardship theory is related to the accountability of village officials to the community and the government above the village [32], [34]. Through public accountability, the community will understand the budget planning and activities that have been done by the village officials budgeting. In an effort to performance improvement, village officials will try to do the budgeting as best as they can because they feel they are judged and monitored by the community [35]

2.4 Internal Control System

Internal control system is important for an organization [11]. The existence of an internal control system is expected to be a supervision and an attempt of fraud early detection that might harm the country [13]. The internal government control system in Indonesia is regulated by PP No. 60/2008 by adopting components from COSO, namely the control environment, risk assessment, control activities, information and communication, and monitoring. Every activity that will be done by the village as one of the public sector organizations is required to have control. The headman and village officials as a management try to make internal control more effective so that performance can be achieved more easily [15].

2.5 Village Financial System (Siskudes)

The village financial system (siskudes) application was made by BPKP. The village financial system application as a form of government support in accountable village governance. The village financial system (siskudes) as a medium for village treasurers to conduct financial management [36]. The treasurer in making the village financial statements would be easier because the financial statements automatically in accordance with the stages of financial statements [23]. Through the village financial system (siskudes), village officials will produce financial statement information as a form of responsibility and decision making [37], [38].

2.6 Managerial Performance of Village Officials

Managerial performance is the work performance of someone through the achievement of organizational goals that have been adjusted to the vision and mission and target of the organization [5]. Managerial performance can be used as an effectiveness of the organization. The organization could be concluded to be effective if the manager is able to involve subordinates in every planning, investigation, coordination, evaluation, supervision, staff selection, negotiation, and representation [39].

3. Hypothesis

A high level of budget participation will directly proportional to high managerial performance [40]. The direct involvement of many managers during the budgeting process makes managers feel appreciated and gives a sense of their own responsibility for fulfilling activity budgets through the delivery of ideas [27], [40]. Participation in budgeting will form an agreed budget and make the headman strive to achieve the goals and have a sense of personal responsibility for being involved in budgeting [3].

Previous research showed that budgeting participation has a positive impact on managerial performance because satisfaction and fulfillment of the opinion of the official are met [26]. Participatory budgeting is able to improve managerial performance because there are opportunities to determine budget targets which might form commitments to be responsible to achieve the budget provided [26]. Other studies have shown results that the increasing of managerial performance caused by high budgeting participation [24]. Based on the explanation above, a hypothesis can be formulated:

H₁: Participation in budgeting has a positive effect on managerial performance of village officials

The most important thing in the financial management of public sector organizations is accountability to the public [41]. Public trust in public sector organizations makes managers more responsible in the preparation, utilization, reporting, and implementation of activities and programs [18], [25]. The village government will try to execute all planned activities that are budgeted as a form of vertical accountability (to the district government) and horizontal (to the community) [32]. Accountability for all design is done because there is assessment and supervision from the community [35]. The better the application of accountability will increase managerial performance [42]. Previous studies have shown that there is a positive influence between public accountability and managerial performance because the parties concerned can provide accountability related to the presentation, reporting and disclosure of activities that have been done [43]. Based on the explanation above, a hypothesis is formulated:

H₂: Public accountability has a positive effect on managerial performance of village officials

The control system in the organization is used as a control in the activities of the organization to achieve its goals [44]. The headman and village officials as management must strive to make internal control effective so that the planned activities can run. The effectiveness of internal control will make it easier to achieve better performance because the application of a good control system will produce activities that are in accordance with the plan [11]. Internal control systems have a positive effect on managerial performance because of the effective application of internal control systems and employee obey with the laws [18], [19]. Based on the explanation above, a hypothesis is formulated:

H₃: The internal control system influences the managerial performance of village officials

The village financial system (siskeudes) is intended to facilitate financial reporting to the village [16]. Through the village financial system, village financial management is more effective and efficient [23]. The results of previous studies indicate that the village financial system has a positive impact on managerial performance because village treasurers can do the job effectively and efficiently in planning, implementing, administering and reporting village finances that are useful for decision making so that it has an impact on managerial performance improvement of village officials [23]. Based on the explanation above, a hypothesis is formulated:

H₄: The village financial system influences the performance of village officials

4. Research Method

This research is a quantitative research using primary data and through questionnaires. The population in this study were village officials (pamong desa) of all villages in Gunungkidul Regency or 144 villages. The reason for choosing a research location in Gunungkidul is because the amount of village fund in 2020 increased by IDR 5,969,866,000.00 from the previous year. Based on data from the ministry of finance the increase in village fund in 2019 was Rp.136.052.137,000 while in 2020 Rp. 142,022,003,000.00 (www.djpk.go.id). The sample from this research was the headman, village secretary, section head, and the

head of the Village Consultative Agency (BPD). The sampling technique in the study used a purposive sampling technique. The following criteria are used Village in Gunungkidul Regency, Village recipient of funds sourced from Village Fund Allocation (ADD), Village Funds (DD), and part of the regional taxes and levies (BHPRD), Villages that channel financial assistance for the establishment of Village-Owned Enterprises (BUMDES), and Village officials (headmen, village secretaries, heads of the Village Consultative Body, and section heads) have worked for at least one year

Performance measurements is measured by the quality of work, responsibilities, implementation of tasks, understanding the rules, being active in activities, being thorough in working, and success in carrying out tasks [45]. The involvement of all elements in the budgeting process and the implementation of the budget to obtain the budget is the meaning of budgeting participation [3]. Budgeting participation is measured by 13 question items through the following 5 indicators, those are: participation in budgeting, the amount of influence on the final budget determination, contribution in giving opinions, Frequency in giving opinions, Satisfaction in budgeting revision [46]. Public accountability is liability for activities done by village officials to the community and government above the village through headman openly [3]. Accountability is measured through 4 indicators listed in the 14 question items. The following are indicators of public accountability: honesty and legal accountability, process accountability, program accountability, policy accountability [47]. Internal control is an integral process of actions and activities done continuously by the headman and all village officials to achieve the goals of the village government through effective and efficient activities, reliability of financial reporting, protection of state assets, and obey with the laws. The internal control system is measured through 5 indicators with 14 question items. Control environment, risk assessment, control activities, information and communication, evaluation and monitoring as indicators of internal control [19]. The village financial system is used to facilitate village officials in making financial reports to be precise, efficient, and in accordance with predetermined rules. The village financial system is measured by 3 indicators through 10 question items. Easy to use, user satisfaction, data or reports which are quickly generated or on time are used as a measurement of the village financial system [3]. Data collection in this study lasted 1 month through online and offline questionnaires. Table 1 shows the questionnaire distribution data for 42 villages in Gunungkidul Regency.

Table 1. Questionnaire Distribution Results

No	Data	Amount	Percentage
1	Questionnaire distributed	168	100%
2	Questionnaire returned	98	58%
3	Questionnaire not responded	70	42%
4	Questionnaire processed	80	48%

Source: Primary data processed in 2020

Instruments Testing

Validity and reliability tests were used in this study. The validity test is used to measure whether the questions in the study are able to measure what the researcher want [48]. The implementation of the validity test used the product moment. Validity tests is presented in table 2.

Table 2. Results of the Validity Test of Public Accountability Variables

Time	Correlation	Sig (2-Tailed)	Explanation
1	0.643**	0.000	Valid

2	0.639**	0.000	Valid
3	0.620**	0.000	Valid
4	0.530**	0.000	Valid
5	0.688**	0.000	Valid
6	0.749**	0.000	Valid
7	0.742**	0.000	Valid
8	0.709**	0.000	Valid
9	0.639**	0.000	Valid
10	0.715**	0.000	Valid
No	Correlation	Sig (2-Tailed)	Explanation
11	0.435**	0.000	Valid
12	0.684**	0.000	Valid
13	0.643**	0.000	Valid
14	0.725**	0.000	Valid

Eplanation: significant point ** <1%, Data source processed in 2020

The questionnaire defined as reliable if the instrument is used repeatedly on the same object will produce same answers from time to time and has a Cronbach alpha > 0.6. Table 3 presents the results of a reliability test on all research variables, those are budgetary participation, public accountability, the internal control system, the village financial system, and managerial performance.

Table 3. Reliability Test Results

Variable	Croanbach alpha	Remarks
Budgeting Participation	0.822	Reliable
Public Accountability	0.881	Reliable
Internal Control System	0.899	Reliable
Village Financial System	0.887	Reliable
Managerial Performance	0.814	Reliable

Source: Data processed in 2020

Hypothesis testing

This study uses hypothesis testing in the form of multiple linear regression by testing budgeting participation, public accountability, internal control systems, village financial systems on managerial performance. Table 4 below shows the hypothesis testing in this study.

Table 4. Hypothesis Testing Result

Variable	B	T	Sig.	Remarks
Budgeting Participation	0.171	1.701	0.093	Rejected
Public Accountability	0.312	2.303	0.024*	Approved
Internal Control System	0.034	0.273	0.786	Rejected
Village Financial System	0.331	3.776	0.000**	Approved
F Counting	15.064		0.000**	
Adjusted R Square	0.416			

Explanation: * < 5%; ** <1%, data processed in 2020

The results of the hypothesis testing shown in table 4 indicate that budgeting participation has no positive impact on managerial performance with a p value of 0.093 or p value > 0.05 . The results of this study are in line with research conducted by [5] that budgeting participation does not affect managerial performance. The rejection of the hypothesis in this study arose because during the budgeting process the village officials only came to fulfill attendance participation but did not contribute suggestions even though the superior (headman) had given the opportunity. The decision in the final budgeting process is held by the headman and village officials do not have full control (support) in budgeting [18].

Public accountability has a positive effect on managerial performance with a p value of 0.024, which means that the second hypothesis of this study is accepted because the p value is $< 5\%$. The results of this study are in line with research conducted by [43] that accountability has an impact on managerial performance because performance reports are in accordance with the provisions of the Government Agency Performance Accountability System. The village government conducts a performance report because to follow up on the existence [50] and the accountability of the budget utilization established at the beginning of the period [1], [50]. Accountability done by the village government by reporting the entire budget realization that is sourced from the trustee which is the government above the village (district) and the community, as an effort to fulfill accountability vertically and horizontally [52]. The target of the village government done the accountability vertically and horizontally is a good performance title so that they will get the better trust from the district government and the community to the village government [32].

The test results on the internal control system with a β of 0.034 and a p value of 0.786 indicate that there is no positive impact between the internal control system and managerial performance or the second hypothesis is rejected. It proves that the internal control system implemented in the villages in Gunugkidul Regency is not in line with previous studies conducted in regional officials organizations [18], [19]. The cause of the internal control system does not have an effective impact on managerial performance is because the person in charge for implementing the internal control system is not the village officials but the government above the village as the top management. Village officials in institutions are only the executors of the headman [3]. In addition, the lack of understanding of the provisions and coordination of the person in charge of implementing the internal control system for the village government will also have an impact on the weakness of the internal control [53]. The weakness of the internal control system can be used by village officials to deviate from the control rules based on the lack of knowledge they have [54]. This situation might have an impact on performance degradation because village officials considered that the most important thing is that the task from the headman is completed.

The village financial system has a positive impact on managerial performance because it has a significance of 0.000. Research [23] supports the results of research with reason that the village financial system can help users in doing their job. Village treasurers are able to obtain that the work is being helped because financial management activities (making financial reports) are easier, faster, more precise, and reliable [36]. Financial reporting done by the village government is inseparable from the purpose of accountability and providing information on the use of budgets as a form of transparency [37]. Implementation of transparency of financial statements is considered important because through transparency in managerial performance can be increased through the improvement of the community trust [55].

5. Conclusion

Based on the test analysis above, the researcher draws two conclusions: first, budgetary participation and internal control systems do not have a positive impact on managerial performance of village officials. Both

public accountability and the village financial system have a positive impact on the managerial performance of village officials.

6. References

- [1] Sekretariat Negara, *Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa*. Jakarta, 2014.
- [2] D. C. Bhakti, E. Pituringsih, and E. Widiastuty, "Pengaruh partisipasi penyusunan anggaran, kejelasan sasaran anggaran, dan profesionalisme sumber daya manusia terhadap kinerja manajerial," *Asset*, **vol. 5**, no. 1, pp. 29–43, 2015.
- [3] A. Wahyudi, S. Ngumar, and B. Suryono, "Faktor-faktor yang mempengaruhi kinerja manajerial perangkat desa (studi pada perangkat desa di Kabupaten Sumbawa)," *Akunt. Dewantara*, **vol. 3**, no. 2, pp. 129–148, 2019.
- [4] F. Munti and H. Fahlevi, "Determinan kinerja pengelolaan keuangan desa: studi pada Kecamatan Gandapura Kabupaten Bireuen Aceh," *Akunt. dan investasi*, **vol. 18**, no. 2, pp. 172–182, 2017.
- [5] N. Ermawati, "Pengaruh partisipasi anggaran terhadap kinerja manajerial dengan motivasi kerja sebagai variabel pemoderasi (studi kasus SKPD Kabupaten Pati)," *Akunt. Indones.*, **vol. 6**, no. 2, pp. 141–156, 2017.
- [6] A. T. Rantelobo, "Pengaruh kinerja manajerial terhadap partisipasi penyusunan anggaran dan komitmen organisasi pada lima satuan kerja perangkat daerah pemeritahan Kota Kupang," *Akuntansi, Keuang. dan Audit*, **vol. 3**, no. 1, pp. 29–35, 2018.
- [7] W. Waloyo, "Peran kepemimpinan kepala desa dalam meningkatkan kinerja aparatur desa di Desa Laban Kulon Kecamatan Meganti Kabupaten Gresik," *Manaj. Akunt. Palapa Nas.*, **vol. 1**, no. 2, pp. 30–38, 2016.
- [8] A. Aulad, N. Hidayati, and J. Junaidi, "Pengaruh partisipasi penyusunan anggaran terhadap kinerja aparat pemerintah daerah: budaya organisasi dan komitmen organisasi sebagai variabel moderating," *Ris. Akunt.*, **vol. 7**, no. 7, pp. 111–120, 2018.
- [9] A. Hakim and W. Warjio, "Akuntabilitas kinerja aparatur pemerintah desa dalam pelayanan publik di Desa Tandam Hulu II Kecamatan Hamparan Perak Kabupaten Deli Serdang," *Adm. Publik*, **vol. 2**, no. 1, pp. 1–20, 2014.
- [10] M. N. Aziz and S. D. Prastiti, "Faktor-faktor yang mempengaruhi akuntabilitas dana desa," *Akunt. Aktual*, **vol. 6**, no. 2, pp. 334–344, 2019.
- [11] I. G. A. S. Putra and I. M. P. D. Putra, "Pengaruh good governance dan sistem pengendalian intern pemerintah pada kinerja pemerintah daerah," *E-Jurnal Akunt. Udayana*, **vol. 25**, no. 3, pp. 1720–1743, 2018.
- [12] R. Apriliana and D. S. Budiarto, "Pentingnya integritas untuk mengurangi kecurangan akuntansi," *Wahana*, **vol. 21**, no. 1, pp. 1–8, 2018.
- [13] T. Triyono, F. Achyani, and M. A. Arfansyah, "The determinant accountability of village funds management (study in the villages in Wonogiri District)," *Ris. Akunt. dan Keuang. Indones.*, **vol. 4**, no. 2, pp. 118–135, 2019.
- [14] Kementerian Hukum dan Hak Azasi Manusia, *Peraturan Pemerintah Nomor 60 Tahun 2008 Tentang Sistem Pengendalian Intern Pemerintah*. Jakarta, 2008.
- [15] N. C. H. Mamuaya and C. L. Kewo, "Pengaruh penganggaran partisipatif, komitmen organisasi dan pengendalian intern terhadap kinerja manajerial aparatur pemerintah Kabupaten Minahasa," *Ris. Akuntansi dan Keuang.*, **vol. 7**, no. 1, pp. 29–42, 2019.
- [16] M. H. Abdullah and A. Samad, "Pengaruh sistem informasi keuangan desa (SISKUDES) terhadap kinerja kepala desa (studi kasus Desa Tokaka, Kecamatan Gane Barat Utara, Kabupaten Halmahera Selatan)," *Indones. J. Inf. Syst.*, **vol. 4**, no. 1, pp. 14–24, 2019.

- [17] H. Setiadi, E. Nur, and A. Yuyetta, "Pengaruh partisipasi anggaran terhadap kinerja manajerial melalui komitmen organisasi dan budget emphasis sebagai variabel intervening (studi kasus pada SKPD pemerintah Kabupaten Boyolali)," *Diponegoro J. Account.*, **vol. 2**, no. 4, pp. 1–14, 2013.
- [18] D. A. Candrakusuma and B. Jatmiko, "Dampak komitmen organisasi, sistem pengendalian intern pemerintah, akuntabilitas publik, partisipasi anggaran, dan kejelasan sasaran anggaran terhadap kinerja manajerial," *Bisnis dan Ekon.*, **vol. 24**, no. 1, pp. 87–93, 2017.
- [19] N. H. Praja, "Pengaruh komitmen organisasi, sistem pengendalian intern pemerintah, dan peran pengelola keuangan daerah terhadap kinerja manajerial satuan kerja perangkat daerah Kota Pekanbaru," *Jom Fekon*, **vol. 2**, no. 2, pp. 1–15, 2015.
- [20] H. E. Setiyawan and M. Safri, "Analisis pengaruh akuntabilitas publik, transparansi publik dan pengawasan terhadap kinerja satuan kerja perangkat daerah di Kabupaten Bungo," *Perspekt. Pembiayaan dan Pambang.*, **vol. 4**, no. 1, pp. 51–72, 2016.
- [21] S. Husna and S. Abdullah, "Kesiapan aparatur desa dalam pelaksanaan pengelolaan keuangan desa secara akuntabilitas sesuai undang-undang nomor 6 tahun 2014 tentang desa (studi pada beberapa desa di Kabupaten Pidie)," *Ilm. Mhs. Ekon. Akunt.*, **vol. 1**, no. 1, pp. 282–293, 2016.
- [22] M. Jannah and S. Rahayu, "Pengaruh partisipasi penganggaran terhadap kinerja manajerial SKPD dengan kejelasan sasaran anggaran, komitmen tujuan anggaran, keadilan distributif dan pengawasan internal sebagai variabel intervening," *Perspekt. Pembiayaan dan Pambang. Drh.*, **vol. 3**, no. 2, pp. 69–90, 2015.
- [23] J. M. Malahika, H. Karamoy, and R. J. Pusung, "Penerapan sistem keuangan desa (SISKUDES) pada organisasi pemerintahan desa (studi kasus di Desa Suwaan Kecamatan Kalawat Kabupaten Minahasa Utara)," *Ris. Akunt. Going Concern*, **vol. 13**, no. 4, pp. 578–583, 2018.
- [24] J. Hendra, "Pengaruh partisipasi dalam penganggaran dan peran manajerial pengelola keuangan daerah terhadap kinerja pemerintah daerah (studi empiris pada pemerintah Kabupaten Probolinggo)," *Ilm. Akunt. dan Pajak*, **vol. 2**, no. 1, pp. 8–17, 2018.
- [25] P. Heskil, D. T. Purwanti, and A. Fidayanti, "Partisipasi penyusunan anggaran, kejelasan sasaran anggaran, akuntabilitas publik dan struktur desentralisasi terhadap kinerja manajerial," *Anal. Bisnis Ekon.*, **vol. 15**, no. 2, pp. 117–125, 2017.
- [26] N. D. P. Siwi, A. S. Kustono, and N. Puspitasari, "Pengaruh partisipasi anggaran dengan komitmen, budaya organisasi dan motivasi terhadap kinerja aparatur pemerintah Kabupaten Bondowoso," *Bisnis dan Manaj.*, **vol. 12**, no. 1, pp. 119–130, 2018.
- [27] A. L. Widigdo, "Pengaruh partisipasi penyusunan anggaran terhadap kinerja manajerial satuan kinerja perangkat daerah (SKPD) pada pemerintah Kabupaten Tulungagung," *Revitalisasi*, **vol. 4**, no. 1, pp. 14–22, 2015.
- [28] L. Donaldson and J. H. Davis, "Stewardship theory or agency theory: CEO governance and shareholder returns," *Aust. J. Manag.*, **vol. 16**, no. 1, pp. 49–65, 1991.
- [29] N. Anthony and G. Govindarajan, *Sistem Pengendalian Manajemen*, 2nd ed. Tangerang: Karisma Publishing Group, 2011.
- [30] C. Manica and R. H. Y, "Pengaruh partisipasi anggaran terhadap kinerja manajerial melalui kepuasan kerja, tujuan anggaran, job relevat information," *Ilmu Adm.*, **vol. 13**, no. 1, pp. 77–92, 2016.
- [31] W. Pratiwi and A. A. Kartika, "Pengaruh akuntansi pertanggungjawaban, komitmen organisasi, dan partisipasi anggaran terhadap kinerja manajerial," *Wahana*, **vol. 22**, no. 1, pp. 50–60, 2019.
- [32] A. Imawan, G. Irianto, and Y. W. Prihatiningtias, "Peran akuntabilitas pemerintah desa dalam membangun kepercayaan publik," *Akunt. Multiparadigma*, **vol. 10**, no. 1, pp. 156–175, 2019.
- [33] R. A. Nababan, M. Sihombing, and H. Thamrin, "Pengaruh akuntabilitas dan transparansi, terhadap pengelolaan keuangan berkonsep value for money pada pemerintah di Kabupaten Dairi," *Antropol. Sos. dan Budaya*, **vol. 4**, no. 1, pp. 108–120, 2018.

- [34] P. Juliana and P. Widhianningrum, "Akuntabilitas anggaran pendapatan dan belanja Desa Garon Kecamatan Kawedanan Kabupaten Magetan," *Assets*, **vol. 6**, no. 2, pp. 169–183, 2017.
- [35] Y. I. Ningsih, "Pengaruh karakteristik penganggaran, penerapan sistem informasi akuntansi dan akuntabilitas publik terhadap kinerja manajerial satuan kerja perangkat daerah (studi empiris pada satuan kerja perangkat daerah (SKPD) Kabupaten Batang Hari)," *Ilm. Univ. Batanghari Jambi*, **vol. 17**, no. 3, pp. 177–195, 2017.
- [36] P. Watulingas, L. Kalangi, and I. G. Suwetja, "Peranan sistem keuangan desa terhadap kinerja pemerintah desa (studi di Desa Kapataren Kecamatan Lembean Timur Kabupaten Minahasa)," *Indones. Account.*, **vol. 1**, no. 2, pp. 105–111, 2019.
- [37] A. Rivan and I. R. Maksum, "Penerapan sistem keuangan desa dalam pengelolaan keuangan desa," *Adm. publik*, **vol. 9**, no. 2, pp. 92–100, 2019.
- [38] O. R. Puspasari and D. Purnama, "Implementasi sistem keuangan desa dan kualitas laporan keuangan pemerintah desa di Kabupaten Kuningan," *Kaji. Akunt.*, **vol. 2**, no. 2, pp. 145–159, 2018.
- [39] N. K. S. K. Dewi, I. G. C. P. Putra, and L. K. Merawati, "Pengaruh partisipasi penyusunan anggaran, komitmen organisasi dan motivasi terhadap kinerja manajerial," *Ris. Akunt.*, **vol. 7**, no. 2, pp. 211–221, 2017.
- [40] D. Wedasari and I. P. E. Arizona, "Kinerja manajerial lpd dalam perspektif participative budgeting komitmen organisasi dan motivasi," *Ris. Akunt.*, **vol. 8**, no. 1, pp. 108–114, 2018.
- [41] R. A. Dewi, W. Ramadhanti, and A. Wiratno, "Faktor-faktor yang berpengaruh terhadap kinerja keuangan pemerintah desa pasca penerapan undang-undang nomor 6 tahun 2014," *Akunt. Aktual*, **vol. 3**, no. 4, pp. 311–327, 2014.
- [42] N. Cholis and F. Fadil, "Pengendalian intern pemerintah akuntabilitas publik terhadap instansi pemerintah di Kota Bengkulu (studi pada OPD Bengkulu)," *Akuntansi*, **vol. 8**, no. 3, pp. 145–154, 2018.
- [43] E. T. P. Benawan, D. P. . Saerang, and W. Pontoh, "Pengaruh pengawasan, akuntabilitas dan transparansi keuangan terhadap kinerja pegawai (studi kasus pada dinas perhubungan kota Tidore Kepulauan)," *Ris. Akunt. Going Concern*, **vol. 13**, no. 3, pp. 72–79, 2018.
- [44] R. Martini, N. Lianto, S. Hartati, Z. Zulkifli, and E. Widyastuti, "Sistem pengendalian intern pemerintah atas akuntabilitas pengelolaan keuangan dana desa di Kecamatan Sumbawa," *Akad. Akunt.*, **vol. 2**, no. 1, pp. 106–123, 2019.
- [45] L. L. Burney, C. A. Henle, and S. K. Widener, "A path model examining the relations among strategic performance measurement system characteristic, organizational justice, and extra- and in-role performance," *Accounting, Organ. Soc.*, **vol. 34**, no. 3–4, pp. 305–321, 2009.
- [46] A. . S. D. Pratami and N. M. A. Ernawati, "Pengaruh partisipasi penganggaran terhadap senjangan anggaran dengan penekanan anggaran dan ketidakpastian lingkungan sebagai pemoderasi," *E-Jurnal Akunt. Udayana*, **vol. 15**, no. 2, pp. 1565–1594, 2016.
- [47] M. Mardiasmo, *Akuntansi Sektor Publik*. Yogyakarta: Andi Yogyakarta, 2009.
- [48] D. S. Budiarto, *Panduan Riset Kuantitatif: Trik Publikasi Bagi Pemula (Vol. Edisi 1)*, 1st ed. Yogyakarta: UPY-Press, 2019.
- [49] I. Ghazali, *Teori Konsep dan Aplikasi dengan IBM SPSS*. Semarang: Badan Penerbit Diponegoro, 2018.
- [50] Kementerian Hukum dan Hak Asasi Manusia, *Peraturan Presiden Nomor 29 Tahun 2014 Tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah*. Jakarta, 2014.
- [51] Kementerian Hukum dan Hak Azasi Manusia, *Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia Nomor 53 Tahun 2014 Tentang Petunjuk Teknis Perjanjian Kinerja, Pelaporan Kinerja dan Tata Cara Reviu Atas Laporan Kinerja*. Jakarta, 2014.

- [52] I. Z. Salle, “Akuntabilitas manuntungi: memaknai nilai kalambusang pada lembaga amil zakat kawasan adat Ammatoa,” *Akunt. Multiparadigma*, **vol. 6**, no. 1, pp. 28–37, 2015.
- [53] H. Arifianti, P. Payamta, and S. Sutaryo, “Pengaruh pemeriksaan dan pengawasan keuangan daerah terhadap kinerja penyelenggaraan pemerintahan daerah (studi empiris pada pemerintah kabupaten/kota di Indonesia),” *Simp. Nas. Akunt.*, vol. XVI, no. Manado, pp. 2477–2505, 2013.
- [54] D. Martani and F. Zaelani, “Pengaruh ukuran, pertumbuhan, dan kompleksitas terhadap pengendalian intern pemerintah daerah (studi kasus di Indonesia),” *Simp. Nas. Akunt.*, vol. XIV, no. Universitas Syiah Kuala Banda Aceh, 2011.
- [55] I. Hermansyah, R. Rahman, and M. Suherman, “Pengaruh akuntabilitas dan transparansi terhadap kualitas pelayanan publik,” *Akuntansi*, **vol. 13**, no. 1, pp. 21–29, 2018.
- [56] P. Melia and V. F. Sari, “Pengaruh akuntabilitas publik, kejelasan sasaran anggaran dan partisipasi anggaran terhadap kinerja manajerial,” *Eksplor. Akunt.*, **vol. 1**, no. 3, pp. 1068–1079, 2019.

www.djpk.go.id

www.dprd.go.id