

WHICH ONE IS MORE IMPORTANT: INTERNAL CONTROL SYSTEM OR FINANCIAL REPORT ACCESSIBILITY?

Dekeng Setyo Budiarto *

Isnaini Nur Zulaika

Universitas PGRI Yogyakarta, Jl. PGRI I No 117, Bantul, Indonesia

*dekengsb@upy.ac.id

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ABSTRACT

Research Purposes. This study aims to examine whether the internal control system and the accessibility of financial reports affect the accountability of village financial management. In addition, this study also analyzes the effect of village financial management accountability on fraud prevention.

Research Method. Data were obtained by distributing 152 questionnaires directly (offline) to 38 villages in Sleman Regency. The data is processed using Structural Equation Model (SEM) with Smart-PLS.

Research Result and Findings. The results showed that the internal control system and the accessibility of financial reports affected the accountability of village financial management. In addition, village financial management accountability affects fraud prevention. The research implies that the village government can improve supervision and transparency so that the community believes that village funds are appropriately.

ABSTRAK

Tujuan Penelitian. Penelitian ini bertujuan untuk menguji apakah sistem pengendalian internal dan aksesibilitas laporan keuangan berpengaruh terhadap akuntabilitas pengelolaan keuangan desa. Selain itu, penelitian ini juga mengkaji pengaruh akuntabilitas pengelolaan keuangan desa terhadap pencegahan kecurangan.

Metode Penelitian. Data diperoleh dengan menyebarkan 152 kuesioner secara langsung (offline) pada 38 desa yang berada di Kabupaten Sleman. Data diolah menggunakan Structural Equation Model (SEM) dengan SmartPLS.

Hasil dan Temuan Penelitian. Hasil penelitian menunjukkan bahwa sistem pengendalian internal dan aksesibilitas laporan keuangan berpengaruh terhadap akuntabilitas pengelolaan keuangan desa. Selain itu, akuntabilitas pengelolaan keuangan desa mempengaruhi pencegahan kecurangan. Implikasi hasil penelitian adalah agar pemerintah desa dapat meningkatkan pengawasan dan transparansi agar masyarakat percaya bahwa dana desa digunakan dengan benar.

INTRODUCTION

In the current reform era, the government must provide changes to an accountable government structure to provide community services (Ichalina & Handayani, 2019). Law Number 6 of 2014 concerning Villages is an initial form of change in accountability and governance in implementing broad, complete, and accountable village autonomy to the community (Artini & Putra, 2020). The purpose of autonomy is for villages to explore the potential to carry out equitable development with priority-scale activity programs based on village meetings (Bhakti et al., 2015; Indraswari & Rahayu, 2021; Laksmi & Sujana, 2019). The allocation of village funds provided by the government is at least 10% which comes from a

combination of the central government's financial balance (APBN) and regional (APBD) funds, which are described in detail in the Village Revenue and Expenditure Budget (APBDes). The village funds are used to fund the implementation of village government, village development, community development, and empowerment (Kementrian Dalam Negeri, 2018; Aprilia & Yuniasih, 2021). Each village receives an allocation of village funds for one fiscal year with different amounts according to the population, poverty rate, village area, and village level of difficulty (Badan Pengawasan Keuangan dan Pembangunan, 2015; Aprilia & Yuniasih, 2021; Laksmi & Sujana, 2019). The amount of village funds has increased fraud committed by village officials, so this research is

still interesting (Yulianah, 2015). Indonesian Corruption Watch stated that from 2015 to 2017, there were 154 cases with a total state loss of 47.56 billion. In Semester 1 of 2021, there were 62 cases of corruption in village funds, followed by district and city governments, with 60 and 17 cases, respectively (Primayogha, 2018).

The provision of large amounts of village funds from the central government has a high risk of fraud in managing village finances (Hariawan et al., 2020; Artini & Putra, 2020). Fraudulent actions can cause many losses, such as the destruction of organizational reputation, state financial losses, damage to employee morality, and hampering development and welfare (Hernanda et al., 2020). Therefore, good governance, monitoring, and evaluation are needed to use village funds to reduce the risk of fraud (Yesinia et al., 2018). Village financial management must use the principle of accountability from the planning process to reporting so that village officials can prevent fraud in the direction of village funds (Pasaribu, 2021).

The realization of village financial management accountability can be done by implementing control over overall activities. All activities must comply with the internal control system (SPI) guidelines as a control standard in implementing village funds and presenting financial reports (Kristini et al., 2020; Arfiansyah, 2020). The internal control system also plays a role in creating good village financial management because it can provide confidence that every action will encourage the achievement of organizational goals (Yesinia et al., 2018). A sound internal control system in the village government will be able to detect mistakes made by the village apparatus because every activity will be easier to monitor and more transparent (Triyono, Achyani, & Arfiansyah, 2019; Putra & Putra, 2018).

In addition, to realize accountability, the public must be given convenience in obtaining financial statement information because easy access indicates good governance (Puspa & Prasetyo, 2020). The public can access information through electronic media and websites to realize financial reporting accountability (Pasaribu, 2021). Information easily accessible by the community is a form of accountability for village officials in increasing transparency. The easier it is for the district to obtain information about the use of village funds, the accountability of village management will be better because the ease of access will ensure that the community believes in

the government's financial performance (Ichalina & Handayani, 2019).

This research is a development of previous research by Pasaribu (2021) which examines the effect of accessibility of financial reports and internal control systems on regional financial management accountability. The difference between this research and the previous one is the location of the research. Previous research only used one research object, while this study expands the object, namely all villages in Sleman Regency, because the wider research object will provide complete information (Sekaran & Bougie, 2013). The second difference is that this study adds a fraud prevention variable because this variable is related to good governance (Babulu, 2020). The third difference, this study uses structural analysis because this model can describe the relationship between variables in a complex and simultaneously (Ginting, 2009). This study will answer empirical questions based on previous research studies, namely, whether internal control and accessibility affect the accountability of village fund management. In addition, this study will also examine whether the responsibility of village fund management affects the prevention of fraud.

THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT

Theoretical Framework

Institutional Theory

The institutional theory explains that one of the causes for organizations' creation is pressure from the social environment (Carruthers, 1995). The institutional theory was initially a theory with a study in sociology. Still, in research development, institutional ideas are widely used in economics, politics, and organizations (Darono, 2012). This theory is then widely used as a basis for decision-making in public sector organizations. Elements of the institutional theory are institutions, organizations, and actors (employees), where institutions provide rules that organizations must apply in carrying out each of their activities. In addition, institutions also influence individuals' behavior and way of thinking in the organization. However on the other hand, actors can also influence institutions by creating or transforming old institutions into new ones. Alternatively indirectly, the institution controls the actors in the organization to act by existing regulations (Scott, 2008).

According to Ashworth, Boyne, & Delbridge (2009), the underlying reason for organizational changes is the goal of someone who only wants to

get legitimacy (recognition), not improve performance. In measuring the performance of public sector organizations, it is necessary to look carefully because the demands for transparency are increasingly evident in the management of government organizations. Organizational changes must be accompanied by improved performance and accountability in delivering financial information (Ahyaruddin & Akbar, 2016). Other research explains that institutional theory can encourage organizations to apply regulations to carry out activities in the hope that the organization has a good work environment (Nadila et al., 2021). This theory explains that institutions must limit employees' decisions because all activities must be accounted for in performance and financial reports. With the demands for accountability and transparency, the level of fraud in the organization can be reduced (Ashworth et al., 2009; Antika et al., 2020).

Hypotheses Development

Relationship between Internal Control System and Village Financial Management Accountability

The internal control system is used in all government environments, both central and regional (Yesinia et al., 2018). One of the objectives of implementing an internal control system is to provide adequate assurance about the reliability of the financial statements presented and disclosed to users of information (Rae et al., 2017). The village government must have reasonable internal control to disclose relevant and accurate accounting information so that it can be understood and used by users, including the community (Laksmi & Sujana, 2019). Reasonable internal control will ensure accountability, so the community believes in what the village government is doing. With an internal control system, all activities carried out will follow established guidelines so that the village government can maintain all assets, and ultimately accountability for village fund management will increase (Artini & Putra, 2020).

The results of previous studies explain that the internal control system affects the accountability of village fund allocation management (Azizah et al., 2015; Kawatu & Kewo, 2019; Antika et al., 2020). The internal control system must contain reconciliation procedures between budgeted financial transaction data and the realized budget to improve village fund accountability. Implementation of a sound internal control system in village government will increase accountability in village financial management (Joseph et al., 2015). The hypothe-

sis is: **H₁**: The internal control system affects the accountability of village financial management.

The Relationship between Accessibility of Financial Reports and Village Financial Management Accountability

Practical accessibility depends on easy public access to the reports presented and information that can be read and understood (Antika et al., 2020). Currently, granting access can be done through various media and forums that pay direct attention to government accountability to the public. The village government can fulfill the element of accountability by providing information on village funds under accessibility criteria, namely openness, convenience, and accessibility (Puspa & Prasetyo, 2020). Therefore, financial reports that are complete and easy to obtain by the community will improve the accountability of the village government.

Accountability can be interpreted as an obligation for the government to report and disclose all activities responsible to the community (Mahsun, 2006). One crucial factor in increasing accountability is the ease with which the community can access information on village funds. The results of previous studies explain that the accessibility of financial reports affects village financial management accountability (Antika et al., 2020; Ichlas et al., 2017; Purwaningrum et al., 2018). By providing access to health facilities for users of financial statements, the public (audit bodies, investors, and the public) can monitor the government's policies on using finance and assets (Fauziyah & Handayani, 2017). Based on these arguments, the hypothesis is:

H₂: Accessibility of financial reports affects village financial management accountability.

Relationship between Village Financial Management Accountability and Fraud Prevention

Accountability for managing village funds is necessary because the society can assess and evaluate all activities by comparing targets with their realization (Antika et al., 2020). Village governments can improve village financial management accountability by providing information on all activities following accounting standards (Artini & Putra, 2020). The village government can improve performance quality by implementing good accountability in village financial management to reduce fraud and increase public trust (Ichalina & Handayani, 2019). In carrying out activities and exercising authority related to the community, the community, the

government must be accountable (Sari et al., principles of transparency and accountability in being responsible for all their activities, especially information related to financial reports (Asmawati & Basuki, 2019). The results of previous studies explain that accountability affects fraud prevention (Saputra et al., 2019; Babulu, 2020; Adhivinna & Agustin, 2021). The better the responsibility, the fraud in village financial management can be prevented (Eldayanti et al., 2020). Based on these arguments, the hypothesis is:

H₃: Accountability of village financial management affects the prevention of fraud.

Conceptual Model

As a public sector government, the village government must be reliable and trusted to carry

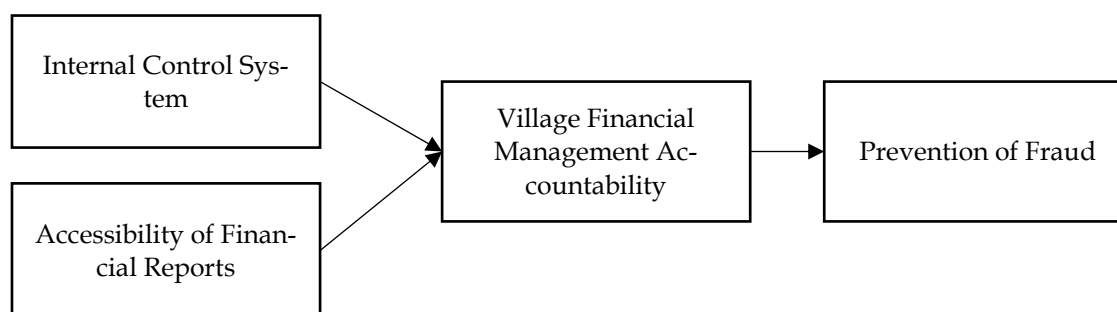


Figure 1. Research Model

RESEARCH METHOD

Data Collection

This study uses primary data by distributing questionnaires to respondents. The study was conducted in Sleman Regency because there was an increase in village fund receipts from 2018-2021, respectively 81.187.698.000 IDR, 99.035.176.000 IDR, 105.030.876.000 IDR, and 110.556.360.000 IDR (Kementerian Keuangan, 2021; Pemerintah Kabupaten Sleman, 2020). Based on the report on the supervision results in the third quarter of 2019 by the Financial and Development Supervisory Agency (BPKP) of the Special Region of Yogyakarta, there was one case in the management of village funds in Banyurejo Village, Sleman Regency. The problem of misappropriation occurred between 2015 and 2016. This problem first emerged from BPKP's findings that it was aware of irregularities in managing village funds in Banyurejo Village (Badan Pengawasan Keuangan dan Pembangunan, 2019). Based on Sleman Regency Government Inspectorate at the time of the investigation, the estimated state loss was around 633 million IDR (Kejaksaan Negeri Sleman, 2019). The problem is the management of village

2019). Village officials must apply the out its duties and functions in public services (Triyono et al., 2019). This trust can be demonstrated by accountability for village financial management. The village government is required to present and disclose information (accessible) needed by stakeholders in an accountable manner without any manipulation. The internal control system can encourage the creation of accountability in financial management (Putra & Putra, 2018). All activities carried out by village officials in managing village funds must be explained transparently and accountable to the community so that fraud can be reduced (Arifiyanto & Kurrohman, 2014). Based on the findings of several previous researchers, a research model was developed, as shown in Figure 1.

funds without the treasurer's bookkeeping and disbursement of funds without going through the applicable procedures (Badan Pengawasan Keuangan dan Pembangunan, 2019)

The population in this study were village government employees in Sleman Regency, totaling 86 villages. The sample in this study was village officials related to village financial management (village head/lurah, village secretary/carik, village treasurer, and section/kaur). This study uses purposive sampling according to predetermined criteria. The criteria used are as follows:

1. Villages that received Village Funds (DD) in the last 3 (three) years, namely in 2018-2020, always experienced an increase (Pemerintah Kabupaten Sleman, 2020).
2. Villages that distribute financial assistance for the management of Village-Owned Enterprises (BUMDes) (Badan Usaha Milik Desa, 2018) .
3. Village apparatus related to village financial management (village head, secretary, treasurer, and chief).

The researchers distributed 152 questionnaires to 38 villages in Sleman Regency based on these criteria.

RESULTS AND DISCUSSION

The respondents' characteristics in Table 2 show that most of the village government employees have a bachelor's degree (66.4%). However, several non-graduate employees have attended training in preparing village fund

financial reports. Most employees worked <5 years (58.4%) and were dominated by male employees. These characteristics are interesting to be studied in more depth, especially regarding accountability and fraud prevention.

Table 1. Measurement of variable

Variable	Indicators	Measurement
Internal Control System (X ₁) (Rae et al., 2017)	1. Control environment 2. Risk assessment 3. Control activities 4. Information and Communication 5. Monitoring	Likert scale with 8 question.
Accessibility of Financial Reports (X ₂) (Jatmiko & Setiawan, 2020)	1. Openness 2. Ease 3. Accessible	Likert scale with 5 question.
Village Financial Management Accountability (Y) (Fauziyah & Handayani, 2017)	1. Honesty and legal accountability 2. Process accountability 3. Program accountability 4. Policy accountability	Likert scale with 9 question.
Prevention of Fraud (Z) (Sariwati & Sumadi, 2021)	1. Establishing an anti-fraud policy 2. Procedure 3. Control technique 4. Sensitivity to fraud	Likert scale with 6 question.

Table 2. Respondent Demographics

Gender	Male	85
	Female	40
Occupation	Village head	29
	Village secretary	30
	Village Treasurer	31
	Village Section	35
Education	Bachelor	83
	Others	42
Years of Work	< 5 Years	73
	> 10 Years	31
	≤ 10 Years	21
Educational Background	Business	36
	Law	9
	Others	80

After analyzing the characteristics of the respondents (Table 2), the next step is to test the hypothesis using Smart-PLS. PLS analysis uses two approaches: the measurement model and the structural model (Hair et al., 2010). The measurement model uses a validity test, namely convergent validity with an AVE value (Table 3)

and discriminant validity with an outer loading value (Table 4) and cross-loading (Table 5). In addition to the validity test, the measurement model uses a reliability test with Cronbach's alpha values and composite reliability (Table 3).

The convergent validity test in this study used the AVE value with the AVE value limit > 0.5; the

indicators used are valid (Table 3). The discriminant validity test uses the outer loading value of <math><0.7</math> (Table 4). The next validity test is the cross-loading value (Table 5). The value of the cross-loading target variable, which is greater than the other variables, means that the indicators used are

valid. Reliability testing shows that all constructs are reliable with Cronbach alpha and composite reliability > 0.7.

Table 3. Construct Reliability and Validity

	Cronbach's Alpha	Rho_A	Composite Reliability	AVE
Internal Control System (X1)	0.946	0.949	0.955	0.728
Accessibility (X2)	0.895	0.900	0.923	0.706
Accountability (Y)	0.946	0.949	0.954	0.701
Fraud Prevention (Z)	0.867	0.876	0.899	0.599

Table 4. Outer Loading Value

Internal control system (X1)	Accessibility (X2)	Accountability (Y)	Fraud Prevention (Z)
X11: 0.896	X21: 0.839	Y1: 0.934	Z1: 0.733
X12: 0.901	X22: 0.903	Y2: 0.757	Z2: 0.797
X13: 0.842	X23: 0.839	Y3: 0.821	Z3: 0.808
X14: 0.875	X24: 0.833	Y4: 0.901	Z4: 0.847
X15: 0.784	X25: 0.782	Y5: 0.812	Z5: 0.709
X16: 0.907	-	Y6: 0.860	Z6: 0.741
X17: 0.769	-	Y7: 0.847	-
X18: 0.839	-	Y8: 0.796	-
-	-	Y9: 0.791	-

Table 5. Cross Loading

Indicator	Internal control system (X1)	Accessibility(X2)	Accountability (Y)	Fraud Prevention (Z)
X11	0.896	0.350	0.358	0.351
X12	0.901	0.308	0.390	0.420
X13	0.842	0.362	0.352	0.314
X14	0.875	0.346	0.399	0.327
X15	0.784	0.371	0.391	0.393
X16	0.907	0.340	0.415	0.437
X17	0.769	0.266	0.349	0.182
X18	0.839	0.343	0.464	0.469
X21	0.341	0.839	0.404	0.305
X22	0.326	0.903	0.422	0.327
X23	0.254	0.839	0.342	0.279
X24	0.379	0.833	0.409	0.244
X25	0.349	0.782	0.362	0.288
Y1	0.456	0.431	0.934	0.321
Y2	0.261	0.348	0.757	0.372
Y3	0.378	0.399	0.821	0.372
Y4	0.425	0.362	0.901	0.421
Y5	0.407	0.365	0.812	0.346
Y6	0.375	0.427	0.860	0.263
Y7	0.438	0.417	0.847	0.406
Y8	0.396	0.368	0.796	0.258
Y9	0.308	0.370	0.791	0.333
Z1	0.361	0.323	0.223	0.733
Z2	0.353	0.283	0.380	0.797
Z3	0.370	0.316	0.262	0.808
Z4	0.363	0.270	0.354	0.847
Z5	0.270	0.216	0.338	0.709
Z6	0.301	0.216	0.309	0.741

Table 6. R Square

	R Square	Adj. R Square
Accountability of Village Financial Management	0.307	0.295
Fraud Prevention	0.171	0.164

Table 7. VIF Testing

	Accountability of Village Financial Management	Fraud Prevention
X1 → Y	1.184	-
X2 → Y	1.184	-
Y → Z	-	1.000

Table 8. Hypotheses testing

	Beta	Mean	SD	T Statistic	P Values
X1 → Y	0.330	0.332	0.112	2.946	0.003**
X2 → Y	0.333	0.343	0.082	4.062	0.000**
Y → Z	0.413	0.425	0.077	5.375	0.000**

** Sig < 1%

Table 6 shows the structural model testing using the R Square coefficient for the accountability variable for village financial management and fraud prevention. The results of the structural model test show that the small R Square value is in the fraud prevention equation (0.171) and the village financial management accountability equation (0.307). These results provide an opportunity for further research to examine various variables related to fraud prevention, such as village apparatus competence (Eldayanti et al., 2020), organizational culture (Aprilia & Yuniasih, 2021), morality (Laksmi & Sujana, 2019), and *whistleblowing* (Hariawan et al., 2020). In addition, the results of the R square in this study are still low but still relevant for social science (Moksony, 1999). The following structural test uses VIF (Variance Inflation Factor) with a limit of < 3 (Table 7).

The results of hypothesis testing using the bootstrapping technique are presented in Table 8 with a significance level (p-value) < 0.05. The results showed that all hypotheses were accepted. Table 8 explains that internal control affects village financial management accountability. This result is in line with the findings, which state that the government's internal control system aims to make financial management accountable and transparent to central and local governments so the wider community can account for that village's financial management (Puspa & Prasetyo, 2020). Implementing the internal control system strengthens the institutional theory that the organization will carry out activities efficiently and effectively. The organization's internal control system will increase the reliability of financial information and facilitate organ

izational goals (Azizah et al., 2015). The village government has implemented an excellent internal control system; for example, there has been a separation of duties between the village head and the village treasurer. Segregation of responsibilities will create reasonable control because activities are not easy to manipulate. The village government has also implemented Government Number 60 of 2008 concerning the Internal Control System by supervising the use of village funds. The authorization process is carried out as a form of accountability so that activities are by budget and realization. Therefore, the better the internal control system in the administration of government organizations, the better the responsibility of village fund management (Artini & Putra, 2020).

The results of testing the second hypothesis prove that the accessibility of financial statements affects the accountability of village financial management. Government financial reports can provide helpful information for making economic, political, social, and financial performance decisions. Government financial reports are also beneficial for assessing efficiency and effectiveness in serving the community, so the information must be easily accessible (Ichalina & Handayani, 2019). This study's results align with an institutional theory that explains that organizations will try to be better by realizing accountability to gain legitimacy by the community. The village government strives to realize good governance by providing the broadest possible access to the community so that all information is helpful. The village government has provided socialization related to village fund accountability reports and provided opportunities for the

community to provide input on the use of village funds. The village government carries out socialization through the Musrenbangdes so that the community can assess whether village development activities are under their needs so that the village government can achieve accountability objectives.

Finally, the results of the third hypothesis prove that village financial management accountability affects fraud prevention. Responsibility in village financial management enables village governments to carry out adequate planning, processes, and accountability to provide reliable financial reports (Adhivinna & Agustin, 2021). Village officials can increase accountability to reduce the potential for fraud by improving their capacity and always complying with the central and local governments regulations. Village officials must be open and responsive to financial governance so that fraud does not occur (Sari et al., 2019). The interviews with several village officials prove that the village government tries to comply with all applicable regulations to avoid legal problems that may occur in the future. All village fund activities have gone through the correct mechanism, from planning to evaluation involving the community, so they participate in monitoring whether implementation is to community needs. Therefore, the accountability of village fund management will be better, and the community's involvement can reduce fraud.

CONCLUSIONS

This study shows a significant influence of the internal control system and the accessibility of financial reports on the accountability of village financial management. In addition, village financial management accountability affects fraud prevention. The results of this study also answer the question that accessibility is more important than the internal control system. This means that ease of access will ensure that the management of village funds is optimal; with the openness of information, the village government will try to comply with all regulations so that problems do not occur in the future. The results of this study have implications for the village government to increase the knowledge of village officials about internal control and transparency so that village fund budget management is getting better and reducing fraud.

This study has two limitations: First, the researcher only uses a questionnaire so that the answers obtained can change according to the respondent's circumstances (Sari et al., 2019). Second, the number of samples in this study is still limited

because it is only in 1 Regency. Suggestions for further research can expand the research object and combine it with the interview method. Future research can also test the mediation effect by adding the hypothesis of a direct relationship between internal control and accessibility to fraud prevention.

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