

Factors Affecting Village Government Finances

Hendrik Suhendri¹, Sri Andika Putri², Apliana Ina Kaka³

* Correspondence Author: h3ndr1k5g5@gmail.com

^{1,2,3} University of Tribhuwana Tunggal, Malang, Indonesia

INDEXING	ABSTRACT
Keywords: Keywords 1 : Organizational Keywords 2 : Behavior Keywords 3 : Implementation Keywords 4 : accounting Keywords 5 : System	The aim of this research is to determine the influence of organizational behavior and the implementation of an accounting system on village government finances. The research method used is a quantitative method based on the positivism paradigm. Meanwhile, to test the existing hypothesis, multiple regression analysis was used. The design of this research is a case study. The research results show that partially organizational behavior variables have an influence on village government finances. In addition, the variable implementation of the accounting system partially influences village government finances. Not only that, simultaneously these two variables also influence village government finances.

Article History

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INTRODUCTION

Villages have a strategic and very important role in assisting village governments in the process of implementing development. Village government is the organizer of government affairs and local community interests under the government system of the Unitary State of the Republic of Indonesia (Maolani, 2019). The village government is headed by a Village Head and assisted by several village staff (Djaafar *et al.*, 2023). Organizational behavior factors are something that is really needed in implementing the village financial system. Organizational behavioral factors are a study that concerns aspects of the level of human behavior in an organization or a group. This describes the influence of organizations on humans and vice versa the influence of humans on organizations (Khaulia *et al.*, 2019). Meanwhile, research results (Anggreni *et al.*, 2020; Savitri *et al.*, 2023; Khaulia *et al.*, 2019) show that organizational behavior factors have a positive and significant effect on the village government's financial accounting system.

The village financial accounting system is a procedure from the initial data collection stage to the financial reporting stage (Rusmana *et al.*, 2023). Implementation of an accounting system provides knowledge about processing accounting information from the time data is recorded in documentation until reports are produced (Gelinis *et al.*, 2018). Meanwhile, Irfan *et al.*, (2020) stated that the implementation of the accounting system aims to facilitate the presentation of financial reports quickly and accurately. The research results of (Savira *et al.*, 2021) show that the village financial accounting system is very useful for users of village financial reports. Transparent and accountable village government finances are a condition for creating good, democratic and safe government administration, as well as described by Jayawarsa *et al.* (2021), Carcaba *et al.* (2022), and also Molina-Rodriguez Navas *et al.* (2021). Therefore, the delivery of village government financial accountability must meet the principles of being on time and prepared by following generally accepted government

accounting standards (SAP) (Adhitama, 2017). Village governments as managers of public funds must be able to provide a financial accounting system that is accurate, relevant, timely and trustworthy. From here a reliable financial information system will be created.

This research is important to carry out, because the implementation of a transparent and accountable village financial system is a manifestation of the implementation of clean government. In addition, it is important to present reliable and accurate financial reports. Based on this, this research aims to determine: (1) the influence of organizational behavior on village government finances, (2) the influence of the implementation of an accounting system on village government finances. This research is important to carry out, because the implementation of a transparent and accountable village financial system is a manifestation of the implementation of clean government. In addition, it is important to present reliable and accurate financial reports. Based on this, this research aims to determine: (1) the influence of organizational behavior on village government finances, (2) the influence of the implementation of an accounting system on village government finances.

It is hoped that the results of this research will be able to contribute to efforts to ensure that village government officials are free from corrupt practices and are responsible for supporting accountability and transparency. Not only that, it is hoped that the results of this research can guarantee a village financial system that is reliable, informative and accurate in its presentation.

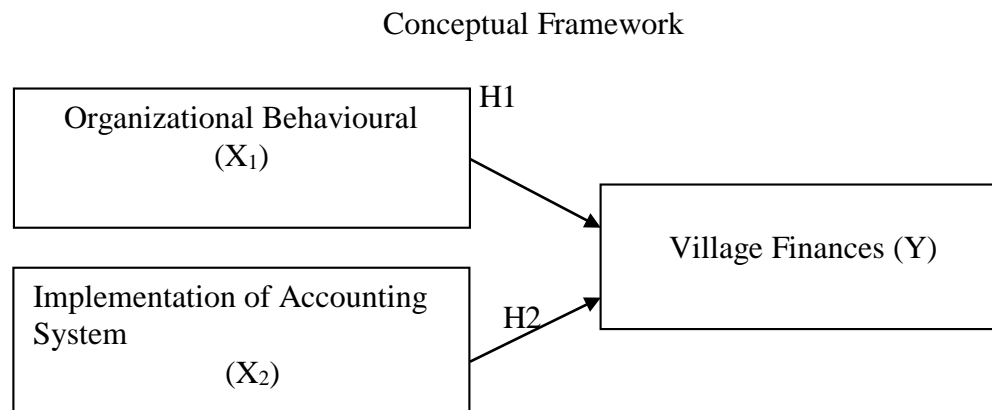
LITERATURE REVIEW

Organizational behavior studies what an individual does in an organization and the impact of that individual's performance on the organization (Robbins and Judge, 2017). Meanwhile there is a link between individual behavior and the accounting system. This individual behavior is part of behavioral accounting. Attitude, motivation, learning, and personality will influence individuals in their actions or actions (Siegel and Marconi, 1989). Employees' understanding and acceptance of the goals of an organization will determine whether or not the goals of the organization are achieved. Clarity of organizational goals, support from superiors, and training greatly influence the regional financial system (Dewanti, 2015 : Thokozani and Maseko, 2017).

The village financial accounting system is an accounting system that begins with the process of recording transactions for financial events, classifying, interpreting and reporting finances in accordance with accounting principles (article 70: paragraph 1). Based on the definition above, it can be concluded that the system village financial accounting is a series of procedures that are interconnected with each other which are structured according to a comprehensive scheme which is reviewed to produce information in the form of village finances which will be used by internal and external parties of the village government in making economic decisions (Aditya, 2022). Akbar and Purwanto's (2018) research results show that the implementation of the accounting and supervision system together influences the effectiveness of the regional inspectorate's performance in reviewing village finances at the Malang Regency inspectorate for the 2016 fiscal year.

Based on the theory and research results above, the following hypothesis can be formulated, namely: (1) it is suspected that organizational behavior has an influence on village finances, (2) it is suspected that the implementation of the accounting system has an effect on village government finances.

Figure 1. Conceptual Framework



RESEARCH METHOD

This research design is included in the case study category. Case study research falls into the realm of the positivism paradigm (Suhendri, 2019)(Kamayanti *et al.*, 2022). Meanwhile, this type of research is quantitative research. Research that falls into the realm of the positivism paradigm generally uses population and sample data. Meanwhile, data collection uses a questionnaire instrument. Data analysis uses quantitative or statistical tests to test the hypotheses that have been formulated (Sugiyono, 2011).

In the positivism paradigm, human knowledge is only legitimized to the extent of observing human senses. This legitimacy has implications for the understanding that knowledge is quantitative (must be able to be measured) and concrete (real world) (Suhendri, 2019). The samples used in this research were 39 officials from Sumbersekar Village, Dau District and Jedong Village and Dalisodo Village, Wagir District in Malang Regency. The data collection tool in this research used a questionnaire. for the organizational behavior variable questionnaire contains question indicators: (1) individual behavior, (2) behavior between individuals, (3) group behavior.

Meanwhile, the accounting system implementation variable contains question indicators: (1) training, (2) expertise. Meanwhile, for the independent variable village finance, the question indicators include: (1) transparency, (2) efficiency, (3) accountability, (4) participative. Multiple linear analysis was used to determine the significance of the influence of organizational behavior and accounting system implementation on village finances. For the partial influence of the accounting system implementation variable on village finances, the t-test was used. Furthermore, to determine the simultaneous influence of organizational behavior variables and financial system implementation on village finances, the F-test was used.

RESULT AND DISCUSSION

Table.1 Characteristics of Respondents Based on Age

No.	Age	Number of People	Percent (%)
	21 – 30 years old	11	28,2
	31 – 40 years old	12	30,8
	➤ 40 years old	16	41,0
		39	

Source: Primary data processed, 2023

Table.2 Characteristics of Respondents based on Gender

No.	Gender	Number of People	Percent (%)
	Male	30	76,9
	Female	9	23,1
	Amount	39	100

Source: Primary data processed, 2023

Table.3 Characteristics of Respondents based on Education

No.	Level of Education	Number of People	Percent (%)
	Senior High School	21	53,8
	Bachelor	18	46,2
	Amount	39	100

Source: Primary data processed, 2023

The t test results for each independent variable show the following:

Table. The t test results

Variabel	t hitung	t tabel	Sig t
(X ₁)	3,323	2,048	0,000
(X ₂)	4,284		0,000

Source: Primary data processed, 2023

1) The organizational behavior variable (X₁) has a significant effect on the village government financial variable (Y) in Sumbersekar Village, Jedong Village and Dalisodo Village, Malang Regency because the t-value = 3.323 > t-table 2.048 with a significant value of 0.000 ($p < 0.05$), so H₁ is accepted. This means that the better support from organizational behavior will improve village government finances. The results of this research are in line with research by Aziz (2018) which proves that organizational behavior has a significant effect on village government finances.

2) The accounting system implementation variable (X₂) has a significant effect on the village government financial variable (Y) in Sumbersekar Village, Jedong Village and Dalisodo Village, Malang Regency because the t-value = 4.284 > t-table 2.048 with a significant value

of 0.000 ($p < 0.05$). So H2 is accepted. This means that the better the support from the implementation of the accounting system, will be the greater the village government's finances. The results of this research are in line with the results of (Savira et al., 2021) proving that the implementation of an accounting system has a significant effect on village government finances.

Meanwhile, the simultaneous F test is a statistical test to determine the influence of organizational behavior (X1) and the implementation of the accounting system (X2) on village government finances (Y) in Sumbersekar Village, Jedong Village and Dalisodo Village, Malang Regency simultaneously. The results of hypothesis testing are presented in the following table:

Table 5. F Test

Variabel	F-value	F-table	Sig F
Organizational Behavior (X ₁) The accounting system implementation (X ₂)	12,861	3,259	0,000

Source: Primary data processed, 2023

The results of the F test showed that the F-calculated value (12.861) > F-table (3.259) with a significant value (0.000) which means that together/combined the organizational behavior variables (X1) and the implementation of the accounting system (X2) have a significant effect on finances. Government village (Y) in Sumbersekar Village, Jedong Village and Dalisodo Village, Malang Regency. This means that H3 can be accepted. In other words, organizational behavior and implementation of the accounting system are able to support increased village government finances. The results of this research are in accordance with research conducted by (Khaulia *et al.*, 2019) explaining that organizational behavior and the implementation of the accounting system have a significant effect on village government finances, where good organizational behavior and the implementation of the accounting system are able to improve village government finances.

CONCLUSION

Presenting a summary of findings, implications, limitations and research suggestions sequentially. (Times New Roman, Font 12, American Psychological Association 7th edition)

The research results show that organizational behavior has a significant effect on village government finances in Jedong Village, Dalisodo Village and Sumbersekar Village, Malang Regency. This could mean that the better the support from the organizational behavior of village officials, the greater the village government's finances will be. Organizational behavior that influences village government finances, such as village officials being involved in the process of planning the use of village funds, verifying and evaluating village funds.

The research results also show that the implementation of the accounting system has a significant effect on village government finances in Sumbersekar Village, Jedong Village and Dalisodo Village, Malang Regency, with the implementation of the accounting system improving village government finances. The implementation of an accounting system that influences village government finances takes the form of the ability of village officials to operate the financial system using a computer, in the form of using Siskeudes (village financial system) which has an impact on their work becoming more effective and efficient.

It can also be proven that simultaneously organizational behavior and the implementation of the accounting system have a significant effect on village government finances. It is hoped that the results of this research can contribute to knowledge of behavioral accounting which will determine individual attitudes and actions in making decisions. Future research could add other variables in order to test their influence on village government finances, for example integrity, commitment to responsibility, and level of education.

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