

Implementation of Village Apparatus Financial Accounting Applications: Challenges and Opportunities

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Abstract

This article discusses the application of village apparatus financial accounting in terms of challenges and opportunities to improve the quality of work of village officials, especially in village financial management. To sharpen the discussion of the theme of this study, the authors have obtained some kinds of literature in the form of study findings that have been published in various accounting journals, both nationally and internationally. This study prioritizes secondary data in the form of study evidence that we examine in-depth involving data coding, data analysis, data interpretation, and concluding to obtain high validity and accountability answers. Based on the results of the data exposure and accompanied by an in-depth discussion, we finally found that there are still many villages apparatus that do not have HR tools that have the ability in financial governance, especially the use of technology applications for finance. This is the challenge that the application is straightforward easy to apply. However, village officials have their opposition, and they do not understand financial governance by integrating with accounting applications commonly used in various public financial management. Hopefully, these findings are helpful and give new hope in future studies.

Keywords

Application; financial accounting; village apparatus; challenges; opportunities



I. Introduction

A village is a place, and customs are carried out under another name for the smallest government unit, referred to as 'kelurahan' for urban locations. The village is also understood as a legitimate territorial unit that has defined territorial boundaries to regulate and supervise the administration of the government the interests of the community around the local area concerning the driving force of the community management area, which now has independent privileges (Arjaya, 2022). Regional Regulation No. 6 of 2014 concerning village government has caused polemics, conflicts, and bad times in some areas and urban communities. The village and regional freedom issue, especially the signs, is exciting to study and address (Achmad, 2019). Throughout the real presence of the village, it should be called by another name; this village existed before the Unitary State of the Republic of Indonesia was outlined recently (UU 6/2014). Irawan (2017) explained that the village government could improve governance progress during state regulation. The village recently existed before the public authorities moved to the unity express planning a different area. However, they are not independent, especially in administrative and financial HR. Thus, since becoming acquainted with the realm of belief reform, this arrangement has turned into an autonomous and, in general, vital area. The long history of village planning began around 2014, whose energy was in the time frame of restructuring

and reached its peak in the search for ideal village designs and plans that could place the village as an autonomous region with outstanding qualities, heterogeneity, clarity of status, and honest belief in the solidarity structure of the Republic of Indonesia (Arliman, 2019).

Human Resources (HR) is the most important component in a company or organization to run the business it does. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The development of human resources is a process of changing the human resources who belong to an organization, from one situation to another, which is better to prepare a future responsibility in achieving organizational goals (Werdhiastutie et al, 2020).

The limitations of human resources in the village are already lame (Yuliana 2013). The Ministry of Finance also considers that the village government is not ready to recognize the current financial plan of the city shop. There are problems with the regulatory and administrative limits of village government authority, which are insignificant. Weak administrative responsibilities and organization frameworks, including local districts, do not undermine the village's revenue administration and consumption finance plans. The Regional Representative Body (BPD), which has become a symbol of city agents or legislative members in various regions, has experienced institutional stagnation, only a traditional organization without any progress in empowerment (Roza et al., 2017). Departing from the positive and negative sides and concerns about Law 6/2014, analysts assess the need for additional exploration to answer the existing problems. It is relied upon to reduce the worries of many encounters. In particular, city authorities need to manage regulatory requirements in light of their ignorance and powerlessness to oversee municipal reserves.

II. Research Method

In the second part of this paper, we will describe a literature review to explain the critical evaluation summary of several applications that we reviewed that actively discuss village laws, especially village apparatus financial accounting applications (Jamshed, 2014). The author believes that several challenges and obstacles, as well as opportunities, are experienced by village officials related to human resources and financial management following the government before they occur correctly and appropriately. To answer and discuss this problem, several scientific publications in the form of field study reports have been reviewed in-depth to take an explanation to answer the problem of this study clearly with high validity and accountability (Khan, 2014). This literature review relied on secondary data from evidence from previous research, namely reports that raised the theme of the application of YouTube technology for village apparatus financial accounting. We regularly search online on many scientific publications, especially village development and finance, and information related to the keyword installation system on Google Scholar and other data search sources (Hammarberg et al., 2016). After drawing conclusions that answer and discuss the problems of this study, we compile the report in a descriptive qualitative design considering that this study wants to see the perspectives and advice of experts if the village apparatus is wrongly successful in using digital applications, especially financial accounting in carrying out all wheels of village apparatus leadership regarding the response. The village law, namely the village law number 6 of 2014 concerning village government, was essential to review (Oun & Bach, 2014).

III. Results and Discussion

3.1 The Theory of Village Governance and Accountability

The understanding of the village governance office is an idea that explains the legally binding relationship between administrators and specialists or village apparatus HR (Widiastuti et al., 2019). Administrators are parties who give orders to various associations, especially specialists, to complete all kinds of activities for the benefit of the director in his capacity as the head (Aziiz & Prastiti, 2019). In neighboring countries in Indonesia, intentionally or not, the organizational hypothesis is being tested. In open regional associations, the chairperson is an individual, and the expert is a public official; for this situation, the village head and other city governments. Responsibility is the commitment of the legal administrator/expert/head of the city and its tools to give responsibility, attend, report, and disclose the movements of every type and exercise that is their obligation to the most important person who has the right and power to ask for such accountability. Thus, the village head and his mechanized assembly must represent the administration of assets and the implementation of the arrangements along with the granular elements in achieving the stated objectives once in a while. The candor of providing transparent financial data to the public gave the idea that the general public can now directly and ultimately the obligations of public authorities regarding the management of assets shared with them and their consistency with village governance regulations and guidelines (Makalalag et al., 2017).

3.2 Seeing Endlessly Accounting Systems

As expressed in Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards, accounting is a technique connected with the presentation, recording, assessment, portrayal, the outline of money-related trades and occasions, reports, and decay of results. Ismail et al. (2016) clarify that what is implied by neighborhood money related accounting is the strategy associated with separating, assessing, recording, and declaring monetary (money-related) trades from the closest government component (territorial, metropolitan, or local) utilized as information regarding the repayment of monetary choices by the gatherings meeting outside the natural government substances that need it. As brought up by Hanifah and Praptoyo (2015), the essential targets of government accounting are a) Accountability, specifically giving all-out money-related information quickly, which is significant for those answerable for the obligations of government units. Responsibility limit has more extensive significance than only consistency with the rules, however close by a pledge to act admirably in utilizing resources. b) Managerial, particularly government accounting, should likewise give financial information to the readiness, arranging, execution, investigation, control of consumption plans, subtleties of procedures and independent directors, and assessment of town government execution that is responsible and methodical (Madaet al., 2017).

The purpose of good village financial accounting management is the law demands. It should be developed with the aim that top-level government affiliates and focus can monetize information about past executions to select or prepare plans for the future, c) Oversight, explicitly government accounting should, in the same way, involve the conduct of surveys by competent authoritative authorities valuable really and successfully (Kema, 2013). An accounting system that is structured and executed correctly will ensure that management guidelines and obligations are adequately completed. Public or government power work units need to have an accounting system that not only has the capacity in terms of the motivation behind controlling financial trade, but the accounting structure must

maintain the achievement of definite goals (Nurdin & Wijaya, 2019). According to Mulyadi (2001), the accounting system is a construction relationship, records, and reports made to require the leadership to work with association organizations. A design or chronicle is a report used to record trades. The Informal Law of the Republic of Indonesia Number 24 of 2005 explains that the accounting structure of public power is a manual or motorized movement that starts from data grouping, recording, summarizing, and providing insight into the financial position and business of public power. Previous investigators have made various assessments regarding the idea of reporting on regional money in Indonesia (Ferina & Lubis, 2016).

3.3 Village Financial Management

From information on field reports and basic perceptions about the incompetence of the village head and his apparatus assembly due to having particular problems, for example, the absence of socialization, direction, and low capacity in financial organization and announcements was essential (Ismail et al., 2016). This was done to obtain information about the wishes and assumptions of the village head and his apparatus during the implementation of Law 6/2014. From a review of various data sources and follow-up on perceptions, it was observed that the village head and village apparatus needed a leap forward to work with the lead administration, the village reserve organization, and the details. The modern bookkeeping system to monitor village reserves is very appropriate considering that the basic instructions of the village head and the tools are not in bookkeeping. The information capacity of financial administration does not require many records, and the information stored can be used for an extended period. In addition to the PC as a specific information handling device with high accuracy and speed of access, a mechanical framework will also save time and work with a higher level of precision than a manual framework (Wonar et al., 2018).

Several past analysts tracked the advantages of using electronic bookkeeping frameworks in public areas. Juardi et al. (2018), for example, states that planning and understanding the provincial monetary accounting framework makes cycles fast and straightforward and the capacity to oversee regional funds and oversee regional property simultaneously affects the presentation of SKPD. Fahri & Nasution (2021) stated that the bookkeeping data framework is an electronic application framework suitable for handling organizational monetary exchange information in an integrated way. Rusmayanti et al. (2008) revealed that with the monetary administration framework in the Village, Kaur Finance would be more helpful. Financial administration information capacity does not require many documents, and the information can be used for an extended period.

Meanwhile, Alfasadun et al. (2018) state that a foundation or association that uses a PC to handle its data frame will be more valuable than a physically handled data frame. PC is a particular information handling device with access to accuracy and speed compared to access to human work. Helmy (2012) revealed that the framework provides accommodation and speed for officials to complete their work. Tama (2018) argues that the administration and utilization of an information base with a mechanical framework will save time and work with a higher degree of precision than a manual framework. In addition, a village or association that uses a PC to handle its data frame will be more valuable than a physically handled data framework and a PC, which is an appropriate information handling device with high accuracy and speed of access compared to adequate work access (Sukarini & Dewi, 2019).

3.4 Implementation of the Accounting System

Assets in implementing financial applications Resources are essential in running the Siskeudes 2.0 application; it requires qualified human resources, supporting offices, and frameworks. There are still many incompetent human resources in the Village (Trisnawati et al., 2021), and there is no basis that causes the implementation of the digital HR financial application to be not optimal as a driving element in acting, especially money accounting application activities, as conveyed by the Village Treasurer that: "So far there has been no position given by the environmental government to assist the implementation of accounting applications. So far, we have utilized individual workstations and the main PC that we usually use for regional administration in the village" (Barsap et al., 2017).

Likewise, the Village Secretary's assessment is as follows: assisted by village colleagues who understand and are experts in working on city Financial System applications because in payments it does not linger behind different villages". Based on the results of the meeting that there was no information regarding human resources and positions as well as a framework to assist the implementation of digital financial applications, seeing this the public authorities also did not remain silent because they reduced city assistance to screen village progress (Handayati & Palil, 2020) both the change of events in a sequential manner physical or non-actual. One of the shortcomings exists in the cities in Kaur Regency, where there are still many cities that require offices and supporting frameworks to run the application. Therefore, the city government needs to talk to the Village and Community Empowerment Office in Kaur District to assess the issues that arise so that steps can be taken to develop the office and framework further (Bawono et al., 2020).

3.5 Information Technology Concept

Data technology is a general term that describes any innovation that helps people create, transform, store, disseminate, and disseminate data (Brynjolfsson & McAfee, 2011). IT brings together PCs and fast exchanges for information, voice, and video. Understanding IT seen from the constituent words are innovation and data. The word innovation implies the turn of events and different hardware or frameworks to deal with problems that people see in everyday life; the word innovation is close to the term methodology. Wibowo (2021) said that the data will become information that is handled into a structure that is more significant for the beneficiaries and valuable in an independent direction, now or in the future. The accompanying makers put a particular meaning of data innovation for added subtlety. Following Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards, bookkeeping is the most common way to identify, record, estimate, regulate, conclude monetary exchanges and events, introduce reports, and describe the results.

Reza (2021) explains that what is meant by territorial monetary bookkeeping is the method involved with differentiating, estimating, recording, and detailing exchanges (monetary) from the nearest government element (local, urban, or regional community), which is used as data in connection with the settlement of options. Finance by the parties. meeting outside the nearest government element that needs it. In addition, the main objectives of government bookkeeping are; a) Accountability, namely providing timely total monetary data, which is helpful for those responsible for the activities of government units (Salmiah & Siregar, 2018). Liability capacity has a broader meaning than just consistency with the guidelines, but in addition to a commitment to act intelligently in the use of assets; b) Managerial, especially government bookkeeping, must also provide financial data for the preparation, planning, implementation, monitoring, control of

expenditure plans, strategy determination and decision making as well as evaluation of government implementation. This objective should be developed so that top-level and central government associations can generate financial data on past executions to decide or prepare designs for the future; c) Supervision, especially government bookkeeping, must also empower the implementation of reviews by practical administrative officials accurately and effectively (meifadillah, 2016).

The Internal Control System of public authorities in Indonesia is regulated in Government Regulation no. 60 of 2008 concerning Government Internal Control System characterizes the internal control framework of public authorities as an indispensable cycle for activities and exercises carried out consistently by the initiative and all representatives to provide satisfactory confidence in the achievement of authoritative objectives through solid and practical exercises. The backbone of monetary disclosure, protection of state resources, and consistency with regulations and guidelines. Following Government Regulation 60 of 2008, the SPIP Government Internal Control System elements consist of essential components to support the work of village officials (Dilliyanti, 2016).

3.6 Information Technology advantages to Village Finance

Utilizing data innovation as a PC helps city authorities oversee city-wide reports (Kaunang et al., 2021). The use of this PC enjoys the benefits of accuracy and accuracy of the side effects of information activities to reduce errors. One form of utilizing data innovation is programming as an instrument in regional and monetary bookkeeping. Therefore, a proper monetary administration framework is needed to oversee provincial funds precisely, conveniently, straightforward, and responsibly (Wijoyo, 2021). To have the option of implementing liability rules requires different assets and support offices, including skilled human resources and adequate and reliable data innovation office assistance. Monetary announcements are one of the methods to reduce data unevenness in organizational connections. City financial reports, for this situation, the city government responsibility report, is an important part (Faradhiba & Diana, 2018). In the administration of the village government, the accountability report on the implementation of the APBDes is part of the report that has a vital role in village bookkeeping. Given this picture, an accompanying theory can be formed: Inner control is an essential part of good administration, where control is usually substantial with responsibility. Control cannot run as expected, correctly, and successfully if appropriate responsibility instruments do not support it. Ridwan (2019) states that it is essential to have a proper and responsible internal control framework and an external control framework to assist responsibility. In addition, public responsibility must be recognized with an adequate administrative framework of the DPRD and call for an expert office, independent and purposeful review.

3.7 Competence Against Village Financial Management Accountability

From the investigations led, it was realized that the ability of the city's financial administration apparatus in the Pangkalan Kuras Sub-district is quite remarkable (Puspa & Prasetyo, 2020). Then, at that time, from the results of the tests carried out, it was observed that the skills of the city's financial administration tools significantly affected the responsibility of the city's financial administration to the city government. The higher the ability of the village financial administration apparatus, the more responsible the village financial administration is, and vice versa, the lower the ability of the city financial administration apparatus, the more irresponsible village financial administration is. The side effect of this study is following the research led by Zirman, Darlis, and Rozi (2010), which observed that the ability of environmental government officials affects the

presentation responsibilities of government offices. Umaira & Adnan (2019) also found that the ability of human assets affected the responsibility for supervising the assignment of city reserves. Research directed by Riadul Jannah (2018), which obtained the results of this study, shows that Human Resources, the Utilization of Information Technology, and Community Participation affect the Transparency and Accountability of Village Financial Management (Indraswari & Rahayu, 2021).

Every action of the village's financial administration must be accountable to the local area of the village, following legal guidelines, and it is essential to ensure an increase in productivity, adequacy, and unshakable quality in the village's financial details that contain exercises, from a desire to recognition or execution. The arrangement of such a large city reserve, the number of different reports, and the existence of primary places in the management of city funds demand outstanding obligations from the village government authorities. Therefore, the city government should have the option of implementing a guideline of responsibility in village financial administration, in which all implementation of the city government organization must be accountable to the city area according to the arrangement so that the administration of the big village is understood. To have the option to apply the responsibility guidelines, skilled, satisfactory, and reliable human resources are needed for the effectiveness of village fund management (Masdan et al., 2017).

3.8 Effect of Information Technology on Village Financial Management

Data innovation in village financial administration has been utilized by IT assembly appropriately. Then, at that time, from the results of the completed tests, it was observed that the use of data innovation significantly affects the responsibility of the village's financial administration to the village government (Nukmaningtyas, 2018). The better the use of data innovation, the management of village funds to the city government will be more responsible and vice versa; if data innovation is not utilized as expected, village financial administration will not be touched. Hakim (2020) stated that the use of data innovation has a significant effect on the responsibility of the town store section of the executives. Then, Pratiwi (2016) observes that the use of data innovation affects the responsibility of the village reserve council.

One type of utilization of data innovation is the use of programming as an instrument in the local bookkeeping and monetary framework. Therefore, a proper monetary administration framework is needed to monitor provincial funds precisely, conveniently, straightforward, and responsibly. With a mechanical system, village support investigations want to be carried out quickly, and the results of financial reports will also be more reliable than manual details (Kurinci et al., 2020). The search results show that the village financial bookkeeping system follows what it should be. Then, at that time, from the results of the completed tests, it was observed that the village's financial bookkeeping system significantly affected the responsibility of the village's financial administration to the city government. The better the village financial bookkeeping system, the more responsible the village financial administration is to the village government and vice versa; the more unfortunate the village financial system, the village's financial administration, will not be touched.

The side effect of this study is following the research led by (Marina et al., 2018), which concluded that the use of public area bookkeeping and oversight of the nature of the financial statements of government organizations would affect the exhibition responsibilities of government offices. Monetary announcements are one of the methods to reduce data drift in-office connections. The municipal financial report, for this situation, the municipal government responsibility report, is an important part. The implementation

of bookkeeping following the principles that have been firmly established can affect the elements that complete it. In the administration of village governance, the accountability report for recognizing the APBDes implementation is part of the report that plays a vital role in village bookkeeping (Rahmadana, 2021).

From the search that was led, it was realized that the internal control carried out in the implementation of city support had been going well. Then, at that time, from the results of the completed tests, it was observed that the interior control significantly affected the responsibility of the village's financial administration to the city government. The better the internal control, the more responsible the city monetary administration is to the city government and vice versa; the smaller the interior control, the less responsible the village monetary administration is (Wdiatmoko et al., 2020).

The consequences of this study are following directed research which found a side effect of exploring that interior control positively affects the quality of city government monetary announcements. An attractive and adequate exercise will be achieved, the dependence of financial reports and consistency with regulations and guidelines. This study's consequences do not follow the study of Harahap et al., (2017), which found that internal control exercises do not fundamentally affect financial responsibility but explicitly affect financial smoothness in the government environment. Inward control is an essential part of good administration, where control is usually substantial with responsibility. Control cannot run as expected, productive and successful if a proper responsibility component does not support it. To assist responsibility, it is essential to have a proper and accountable internal control framework and an external control framework (Rubino et al., 2017).

IV. Conclusion

We repeat, the purpose of this study is to discuss the application of financial accounting applications for village apparatus in terms of challenges and opportunities to advance village administration in general, financial administration specifically. Based on our evidence, this study has resulted in a fascinating discussion. Among other things, we discuss how the theory of village governance has a high accountability value. This is important because this water is in line with the reform of the village law. It is hoped that village governance can be carried out independently and responsibly. However, these results show that the new independent village law policy requires a lot of training and support for strengthening human resources so that village officials can apply technology in village financial administration tasks. Another result is how the accounting system adheres to the law's mandate so that this system is genuinely binding and full of responsibility because every village budget managed must be following circulars and provisions and policies that the government has set.

The following finding is that village financial management does require apparatus of human resources which are truly capable and understand how technology applications support their work. Without the support of competent village officials with good financial governance capabilities, the goal of making village financial management effective will be far from expectations.

Furthermore, we see that the implementation of the village accounting system is still being studied and tried but with the help of academics and finally, this can be conveyed to the village level so that they can improve the quality of their human resources as quickly as possible so that it can be in line with the central government program.

The next thing is that we also find out how the technology concept works well at the village financial management level. Each village now has very significant assistance from various sources of government revenue expected to be maximized for the prosperity and welfare of the village community. Furthermore, we also see how financial governance is related to the ability of the apparatus to control and take advantage of the advantages possessed by the information system. This is important considering today's technology has proven capable of innovating in all spheres of life, especially accounting. Then we also saw how the competence of financial management requires the skills of village officials so that this has an impact on financial governance expected by the central government and what the community wants.

So this finding provides a new answer, a new understanding in increasing the capacity and quality of work of village officials in village financial governance affairs, so by involving high-skilled t cm operators with the help of existing technology, it is hoped that these findings can provide new hope for improvement. The quality of the work of the village apparatus, especially financial management, is a vital thing to pay attention to.

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