

The Future of Rural Public Accountants: To What Extent Can Technological Transformation Provide Solutions to the Village Fund Administration Service Sector

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Abstract

This study discusses the future of rural public accountants, which we focus on concerning technological transformation, which is a solution for village fund management work. Many rural public accounting studies have received attention. Still, few have studied it from the perspective of technology application transformation, a solution to public accounting problems at the village government level. Through the help of technological data search, this study has obtained much scientific evidence in the form of publications of public accounting studies and the effectiveness of digital applications in assisting village fund governance tasks as many understand that the government in Indonesia is certainly not free from problems with the ability to use technology to activate rural financial accounting work. We analyze the data we collect electronically to find solutions to problems related to the effectiveness of digital technology transformation to help with village fund accounting work. After a series of studies involving data coding systems, in-depth evaluation, and high interpretation, we can finally conclude that the future of accounting will continue to improve when the era of automation helps accounting professionals as today's technology in government offices in cities and industry will later through a digital transformation of the apparatus. In the village, through training and concern for the parties, the accounting profession will gradually be able to help with village fund management tasks. Many villages today continue to improve by employing human resources familiar with automation accounting application technology and the village's commitment to serving the community more professionally, especially the governance and village sections. Thus, it is hoped that these findings will become additional knowledge and experience for similar studies in the future.

Keywords

public accounting; technological transformation; village fund; administration services.



I. Introduction

Today, the job of accounting has changed from just keeping records or accounting to a superior way of working based on sophistication. This is because bookkeeping is inseparable from innovative technology (Wieringa, 2020). This technology-based job adjustment will affect the business world and other lives. In addition, it is essential to consider future bookkeeping jobs and changes in the accounting profession. In this period of continuous data and innovation, individuals do not understand the importance of

internet-connected administration. The progress of data innovation also affects the change of action plans. In the pre-modern transformation, different positions were expected and physically carried out. Entering the current upheaval, human power began to be replaced by machines. One of the public accounting jobs is managing village government books, especially managing village funds in the era of technology and transparency in Indonesia. Village fund accounting is a process of recording all transactions carried out by each village and proven by notes so that it can produce information used by parties related to village finance—villages throughout Indonesia. With the Village Fund Accounting Standards, the management of village funds will be more accountable and transparent so that village funds can be appropriately used to create jobs, overcome inequality, and alleviate poverty which in turn can improve the welfare of rural communities (Ash-shidiqqi & Wibisono, 2018).

Proficient bookkeepers who utilize the single passage accounting strategy change to twofold section accounting. Since clients need data on pay and changes in abundance for a period, in the meantime, the single passage accounting strategy gives data on resources and obligations at a specific time; the client does not contemplate how much change in riches and its causes. The creation of the PC in 1955 affected the improvement of twofold section accounting because the time and cost of handling and putting away data turned out to be quicker and less expensive. The next meeting discussed changes in plans of action because of mechanical turns of events, particularly the six plans of action and the bookkeeping job calling to answer these changes (Cleveland, 2019). Members are welcome to see more about the patterns in the present innovation affecting the bookkeeping call later in the third meeting. The speakers made sense of five data innovation patterns today that are constant to the bookkeeping calling.

Confronting the most recent modern time presently, the improvement of the advanced economy has opened up additional opportunities while simultaneously expanding the gamble together. The change has a critical effect on the advancement of bookkeeping. In this period, the advancement of innovation and advancement appears to be pursuing with time. New advancements drive the making of new business sectors, support the making of new business sectors, and shift the presence of old business sectors (Wardhani & Purnamasari, 2021). Intelligent machines and robots are presently taking on numerous jobs and appear to control the world. In the Industrial Revolution 4.0, there was a notable change in different areas of science and call. Accordingly, how bookkeepers work and practice should be changed to develop administration quality and worldwide extension through web-based correspondence and distributed computing. In the computerized period and mechanical advancements like now, data progression goes so quickly; web innovation has transformed one's perspective on getting data and remembering the universe of business bookkeeping (Akbar et al., 2018).

Mechanical advancements change business, making the quantity of HR required in business, including bookkeeping staff, relatively few. This brought about the error of the bookkeeping calling regarding the effect of innovation on crafted by bookkeepers. This big test should be replied to (Azlina & Hasan, 2017). The quick improvement of innovation is a sign of the time of computerization and digitalization. That is, the job of innovation started to move control of the work that people generally finish. The capability of innovation to supplant the job of the bookkeeping calling is just a short time. The job of bookkeepers will be vital and consultative. Subsequently, bookkeepers need to have confirmations, for example, mechanically familiar, to have the option to get by in the opposition. A bookkeeper should likewise have a methodology, including the dominance of delicate abilities, both relational abilities and intra-individual abilities, business

understanding abilities, and specialized abilities to have the option to answer the difficulties of this computerized time. A bookkeeper should know about the improvement of modern transformation 4.0 by checking out the open doors. Period change is undeniable and hence should continuously have the option to control responses and mentalities towards these progressions to have the option to push ahead with the times (Atmadja & Saputra, 2018). In the bookkeeping area, the different difficulties accompanying the computerized period approach cannot left be; they should be concentrated on appropriately to decide how to conquer them. Familiarity with innovation is one of the keys to confronting difficulties in this period.

In the following five years, where 5G innovation in telecom gadgets has been wholly embraced, web access at Gigabit each subsequent speed and equipment and people have been associated with one another either by IoT or IoP, will change the job of bookkeepers which will be supplanted by AI innovation (Artificial). Knowledge and advanced mechanics in completing the actual work of bookkeepers, specifically recording exchanges, handling exchanges, arranging exchanges, mechanizing monetary announcing, and dissecting budget summaries freely without human mediation (Zeho et al., 2017). This example of self-administration of the fundamental elements of bookkeepers indeed expands the proficiency and viability of work, and the outcomes are known immediately (continuous). Many organizations have fostered this since it has been upheld by the normalization of monetary administration processes and sufficient normalization of data framework engineering and as per the requests of the fourth era industry with the goal that the vital capabilities required for additional bookkeepers are information examination abilities, following improvements in data innovation and refreshing authority styles (Saputra et al., 2020).

II. Research Method

In the method section, the author will briefly describe the steps for implementing this study which aims to obtain scientific evidence in the form of publications that support future village fund management related to transparent public accounting for fund management with the help of transformation technology (Sgier, 2012). This study was carried out as part of an effort to see how the future of public accounting in rural areas is still being carried out in personnel so that in the future, with various sophistication of public communication technology, especially village fund management, it can be slowly adopted with ease supported by the technological transformation in the form of digital applications that relevant to complete administrative and accounting tasks of funds. We searched for data to continue this discussion by searching data on several publication databases for qualitative studies. First of all, before we come, get it first. We try to understand the problem of the study, which is to get resilience about the future of public accounting, especially village funds; after understanding the question and relating to the solution of this study, we determine the criteria for the data we need. In this case, we need a database related to managing village financial reactions based on digital applications, which is the best solution to enable transparent and accountable administration in the future (Mayer, 2015).

Furthermore, after they get a database in the form of scientific publications such as books and journal articles, then we review, which involves coding data techniques, evaluating data, analyzing data and synthesizing and finally interpreting the data so that the data can be used as answers that are highly valid and answer problems and this belief (Nassaji, 2015). After the effort to organize information or answers to this study, we

continued with the reporting that we determined, namely reporting descriptive qualitative data following the literature review pattern from various previous authors, first reporting on technology reviews and digital applications to support public accounting, especially village fund management in Indonesia. This study entirely relies on secondary data in the form of scientific publications. Kamila looks for data through keywords with the help of Google Scholar and other Google searches. After everything is in place, we compile a report. That is a brief description of the steps of the literature review process to answer our problem, namely to get a deep understanding of the future of public administration governance, especially village fund management in Indonesia, based on applications and digital technology (Mihas, 2019).

III. Result and Discussion

3.1 Village Funds and Public Accounting

In 2015, the village received funding from the APBN. These funds are used for development in the village, so the village has a great responsibility for its financial management. Every agency or institution needs a financial report, so the village government must also have a financial report showing the use of funds in activities in the village (Sihite, 2021). Village fund accounting is the recording of expenditure and income transactions carried out by the village as evidenced by a note; then, a recording process is carried out which produces financial information that is used by the parties (village apparatus, community, central government, local government) using village financial reports. The financial reports contained in the Village Fund Accounting are the Tax Book, Bank Book, Cash Book, Budget Realization Report, and APBDesa. Permendagri No. 20 of 2018, village financial management consists of planning, implementation, administration, reporting, and accountability (Harun et al., 2021). The village head and village officials have a big responsibility regarding village funds. Accountability for village finances can be realized in the Village Government Financial Report so that in realizing proper and adequate village financial accountability, the Village Government Financial Report is prepared and presented following the Village Government Accounting Standards (SAPDesa).

The contents of SAPDesa are transparency and accountability. Transparent, namely being honest and open about village finances so that the community knows whether village financial management is being carried out correctly or not because the community has the right to know it (Hendrawati et al., 2018). At the same time, accountability is the nature of the responsibility that the village head must own and village officials in managing village finances. Based on the information above, the researcher took the title "Implementation of Village Fund Accounting in Banjaragung Village, Bareng District, Jombang Regency. The formulation of the problem discussed is How to Implement Village Fund Accounting in Banjaragung Village, Bareng District, Jombang Regency. According to Setyawati & Ferdinand (2019), Village Fund Accounting is the recording of all transactions carried out by the village as evidenced by notes, then the recording and reporting process is carried out to produce financial reports used by parties related to the village. Village financial reports that must be reported are Cash Book, Bank Book, Tax Book, Budget Realization Report, and APBDesa (Sujarweni, V. W., & Utami, L. R. 2015). The accounting standard used for village government is the Village Government Accounting Standard (SAPDesa). The background of SAPDesa is the need for transparency and accountability of village financial reports, which are currently significant after the village funds, so every village is required to be transparent and accountable for its financial reports (Mastang, 2018).

Transparency provides information honestly and openly to the public because the community has the right to know thoroughly about government accountability in resource management and compliance with laws and regulations. The financial reports included in the transparency are Cash Book, Tax Book, and Bank Book (Jus et al., 2020). The Cash Book is used to record cash and credit receipts and disbursements. The Tax Book is useful for assisting the Cash Book in processing cash disbursements and receipts transactions related to taxes. The Bank Book assists the Cash Book in disbursing and receiving cash related to bank money. At the same time, accountability is responsible for managing resources and implementing policies entrusted to reporting entities to achieve the goals set periodically. The financial reports included in the accountability are APBDesa and Budget Realization Reports (Husin, 2017).

The Village Fund is a policy issued by the government to help village areas be more independent in community development and empowerment. The village fund has existed since 2015, and each village receiving funds is not the same, but it is seen from the death rate, population, and geographical location. In 2015 Banjaragung Village received village funds used for village development and community empowerment, so the village head and village officials had a big responsibility in managing the village funds. The development carried out by Banjaragung Village with funds financed by village funds is the construction of a waste bank, the construction of farm roads, and other developments so that the community can use them directly. Village Fund Accounting Village fund accounting is a process of recording all transactions carried out by each village and proven by notes so that it can produce information that can be used by parties related to village finances. These parties are local government, community, central government, and village apparatus (Iznillah & Basri, 2018).

3.2 Village Fund Technology

The Village Fund is a policy issued by the government to help village areas be more independent in community development and empowerment. The village fund has existed since 2015, and each village receiving funds is not the same, but it is seen from the death rate, population, and geographical location (Hartanti & Yuhertiana, 2018). In 2015 Banjaragung Village received village funds used for village development and community empowerment, so the village head and village officials had a big responsibility in managing the village funds. The development carried out by Banjaragung Village with funds financed by village funds is the construction of a waste bank, the construction of farm roads, and other developments so that the community can use them directly. Village Fund Accounting Village fund accounting is a process of recording all transactions carried out by each village and proven by notes so that it can produce information that can be used by parties related to village finances. These parties, namely local governments, communities, central government, and village officials implementing OI, open new places for research involving specific contexts such as the RIS described in this paper. In addition, this work contributes to the governance of RIS so that this topic can be brought into public discussion. Other related research is research that Atik Rusmayanti has carried out (Susanti et al., 2020).

The similarity between these two studies is that they both use the Information System in setting up village funds. However, what distinguishes this research is that the information system in Atik Rusmyanti's research is an information system that is carried out manually, which is a conventional method where all financial records are managed from one book only; manual records are used as an information system." while this research is an innovation carried out with the help of technology so that it can produce

transparent information also with the existence of information technology that is more effective and efficient than conventional information systems. Submit the draft village fund budget to the Village Consultative Body (Husin, 2017). After being approved by the Village Consultative Body, the Village Head brings the RKADD or the Village Fund Budget Work Plan to the Regent or Mayor through the Camat. After being approved and evaluated by the regent or mayor. If the Regent/mayor disapproves of the RKADD, the village head must correct and perfect the RKADD within seven working days. However, if the village head does not take corrective actions or improvements requested by the regent/mayor, then the regent/mayor has the right to cancel the village fund budget plan and enforce the village fund budget in the previous year. Information Technology Design Stages The following are the stages in designing a technology-based innovation system. In the picture above, the researcher provides a flow chart for creating and designing a system for managing village fund financial reports where each transaction process will be directly stored in a database that uses PostgreSQL. Based on the flow chart above, there are six functions (Hertati, 2019).

The first function is to capture. The second function is processing, which combines detailed records of activities such as receiving data from the keyboard and processing the received data to become information. Besides being informative, it can also be in conversion, analysis, calculation, or synthesis (Maulana & Suharyanto, 2018). The function of the third flow chart is to process data into information. The following function is to process the information received, and then the information is changed to another form. The following function is a multimedia system whose job is to process the forms of information received simultaneously. In addition to the functions above, the drawn flow chart can also be used for generating, namely, compiling information in the form of tables, reports, graphs, and others. In addition to compiling the flow chart, it can be in the form of storing and recording/storing data into a hard disk or CD. Another function of this application is retrieval or searching for stored data or information (Maulana, 2018).

3.3 Research Evidence

In the following, we summarize several publications about technology-based financial management and bookkeeping of village funds to improve the efficiency and productivity of village apparatus performance. The research evidence can come from both national and international contexts of application.

With a rapidly growing economy, for example, Indonesia needs quality bookkeepers to support the many business governance needs and work programs of village officials (Suryani et al., 2018). However, the shortage of qualified bookkeepers became the basis, and the current situation would only worsen as the Big 4 companies, mid-level companies, and nearby companies struggled to get sufficient students to qualify as expert bookkeepers. This study examines the difficulties of Indonesian bookkeeping calls by examining why bookkeeping students ignore calls, which have the potential to lead to the death of Indonesian callers, as far as we know. That is what the review shows, even though the expectations of the profession are constantly changing with new experiences, a vital foundation factor. Identity, being in a metropolitan or provincial climate, and where one is taught all make a difference to the profession's goals. Furthermore, self-efficacy, such as English language skills and the perspective of others, is very strong where we need to work. Responding to this approaching emergency, the Indonesian government needs to make arrangements to ensure that education and training programs tend to both master English and accounting skills, especially in the provinces; and vocations need to be

connected more with more small colleges in rural areas to select successful students to provide a more critical variety of vocations (Ding et al., 2013).

Today, different degrees of mechanical progress in the manufacture of correspondence, tools, and online devices work with such drives. Outside experts can now visit homerooms; students can explore or collaborate in distant locations, and educators can broaden their models' geographic reach through automated video advancement techniques. They are considering the accounting management of village funds in the latest way (Holtzblatt and Tschakert, 2011). We share our experience researching the use of cutting-edge video in accounting displays and find out how various accounting educators leverage the capacity that electronic video advances address. Online video cutting, student video projects, and online video address accounts have tremendous responsibility for accounting guidance. We have created a site that enhances and demonstrates the views presented in this article and that works by blending videos into accounting courses. We discuss the enlightening benefits of using video, including general tutoring and accounting writing. This article concludes with a thought on how accounting staff can keep up with video developments, a district for future accounting research, and a source of motivation for accounting teachers (Demirgüç-Kunt & Singer, 2017). Our work with the advancement of modern video has provoked many foreign accountants to improve accounting services transparently to the public's trust.

Respati et al. (2021) said that the town store program done by the public authority means to disperse town advancement in Indonesia. In its execution, the town reserves are helped out through the town monetary framework to screen town reserves really and effectively. Be that as it may, in its application, there are a few issues like mistakes in the framework, and the contrariness of sets of responsibilities with execution in the field, making town authorities disappointed with the town monetary framework application (Zeho et al., 2020). This study expects to decide the job of the innovation fit task and the degree of client fulfillment regarding the goal and help conditions. This study utilizes direct polls to town authorities engaged with town monetary framework applications, for example, town heads, town secretaries, financiers, monetary staff, and the data innovation division, adding up to 86 individuals. In the interim, the scientific device utilized is SEM PLS. The outcomes demonstrate that working with the condition is the variable that most impacts conduct goal contrasted with the effect brought about by the innovation fit task. In the meantime, client fulfillment fundamentally affects conduct aim. This shows that the town government has concurred that the town monetary framework is following the requirements of the public authority, particularly in the town overseeing town reserves (Reza et al., 2022).

Legend et al. (2020) said that the town's responsibility to support the board is the obligation of the town officials. Town officials ought to have great ability. It can assist the town with officering to oversee town reserves. Something else in overseeing town reserves besides good inside controlling framework is the utilization of data innovation and public support. This study plans to know the impact of the capability of town officials, interior controlling framework, utilization of data innovation, and public investment on the responsibility of town store the board. Their investigation discovers that the capability of town officials and public support is critical to the town's responsibility to subsidize the executives. Additionally, this investigation discovers that the interior controlling framework and utilization of data innovation are unimportant on the responsibility of town support the board (Saputra, 2020).

Indraswari and Rahayu (2021) said that the responsibility in dealing with the town reserves is an interest for the neighborhood government as the town supports the director;

it is the execution of constitution number 6, 2014. The current impact of the responsibility dealing with the town reserves are the capability of the neighborhood government, the general public support, and the innovation data usage toward the responsibility of the town finances the board in the changed sub-locale of the Gresik regime. The kind of this study is quantitative. For gathering the information, the review conveys surveys with 113 respondents, the town mechanical assembly, and the territorial consultative department in 12 towns of changed sub-local. The review applies the various straight relapse SPSS adaptation 23 for investigating the information. The aftereffect of the review shows that the capability of neighborhood government and the general public investment does not affect the responsibility of the town finances the executives, and the innovation data use decidedly influences the responsibility of the town support to the board (Yoga & Wirawati, 2020).

Sari et al. (2020) expected to dissect the impact of the nature of HR and the utilization of innovation on the town reserve the board framework and their effect on the presentation of the town government. This examination is a causal cooperative exploration utilizing a transparent quantitative methodology. The example of this study was 162 town authorities from 54 towns. The information assortment procedure utilized a poll estimated by a Likert scale that investigation was done utilizing way examination procedures (Sara et al., 2021). The consequences of the review demonstrate that there is an immediate impact on the nature of HR and the utilization of innovation on the town reserve the executive's framework. The consequences of the concentration likewise demonstrate that there is an immediate impact on the nature of HR, the utilization of innovation, and the town store of the executive's framework on the exhibition of the town government. The consequences of the Sobel test likewise demonstrate that the town store the executive's framework is a positive mediation between the impact of the nature of HR and the utilization of innovation on the exhibition of the town government. The consequences of the investigation show that the nature of HR has an immediate impact of 12.8% on the exhibition of the town government. However, it would be better to assume that it was through the town reserve the executive's framework, which was 15.8% (backhanded impact). The utilization of innovation has an immediate impact of 14.7% on the exhibition of the town government (Arham & Hatu, 2020). However, it would be better if it was through a town reserve the board arrangement of 40.6% (indirect impact).

IV. Conclusion

In the final session of this study, conclusions will be drawn from the results of a series of studies examining several kinds of literature whose purpose is to gain experience and in-depth understanding in the form of published evidence of field studies, precisely the understanding of public accounting in the future related to the transformation of technology into solutions for the data management service sector. Village funds in Indonesia. Based on the belief that the future of public accounting will continue to change from the traditional to the modern way, supported by various technological applications ready to improve administrative and financial governance at the village level. We believe the results of this study have answered the problem validly because the review of answers that we provide here is supported by field findings both at home and abroad, which on average, they understand that the future of rural financial governance will become more transparent and modern when supported by the application of the latest technology application bookkeeping system as has been applied in the office administration sector.

In the future, even in rural areas, technology must penetrate the village apparatus so that the acceleration of the development of financial management data can be minimized in order to increase the efficiency, consistency, and productivity of the village apparatus towards prosperity and justice for all citizens through development progress at the rural level. We can repeat the essence of our findings, among others, that village funds will be transparent and effective when supported by digital application-based public accounting, which is part of the technological transformation at the village apparatus level. This is in line with what has been done in the state apparatus at the level above the village, namely the level of the electric shaft to the Gabermann center. In the next section, we also find that technology and village funds cannot be separated, considering they are interdependent. When technology can be applied to the village apparatus, the village will get results and benefits that can help achieve efficiency in village administrative governance.

Furthermore, we also note that in addition to the governance that we mentioned above, we also get various findings in the form of principles from many experts, all of which can conclude that they agree that village funds will be efficient when supported by efficient bookkeeping of funds, namely the application of technology-based other digital and virtual. These are the findings we have summarized in several sections, starting with the application of the problem, the method, the presentation of the results, and the discussion, which ends with the conclusion. We believe that apart from having advantages, we also recognize that there are weaknesses. Therefore, input and constructive feedback are highly expected.

This work's novelty is that other studies have revealed the importance of digital accounting-based financial accounting governance. However, they do not relate to how ineffective the governance of village funds is if the village community still uses governance on a traditional basis. So, this study focuses on village officials who must be supported, trained, and backed up with the ability and skill to operate technology applications to gain efficiency and productivity in technological village fund management, as has been done in the government banking sector and other industries.

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