**Village Management Accounting Information, Implementation of Act Number 6/2014, and Village Finance Management in Lampung, Indonesia**

 **Rindu Rika Gamayuni**

Department of Accounting, Faculty of Economic and Bussines,

University of Lampung, Indonesia

Author Email: rindu.gamayuni@yahoo.com

**Abstract :** The purpose of this paper is to examine (1) The influence of information technology of village management accounting application in Indonesia (*Siskeudes*) on information quality of village management accounting, and (2) The influence of information quality of village management accounting on village finance management, and (3) The influence of Act of Republik Indonesia (RI) Number 6/2014 about The Village on accountable, transparent, and participative village finance management.This study population uses the whole District city in Lampung, Indonesia. The questionnaire as primary data is statistically processed and tested using Structural Equation Model Partial Least Square (SEM-PLS). The result of this study provides empirical evidences that the implementation of information technology of village management accounting (*Siskeudes*) gives positive and significant influence on the information quality of village management accounting. The information quality of village management accounting has positive and significant influence on village finance management. The more quality of the information generated by *siskeudes* (information that is relevant, accurate, complete, timeliness, predictable, aggregate, and integrated), the better village finance management (transparent, accountable, participative). The implementation of Act Number 6/2014 about The Village has positive and significant influence on village finance management. The implementation of Act Number 6/2014 is reflected by being implemented the strategy, organization, movement, leadership, and good control so that it will create the transparent, accountable, and participative village finance management.The implication of this result is that villages must implement a high quality management accounting information system to produce quality information to improve village finance management. Sufficient socialization and assistance are required for the apparatuses in using that information system. Besides, the government must also have a good supervisory and performance measurement system to achieve accountable, transparent and participative village finance management.The large allocation of funds from the central government to the village in Indonesia (1 billion rupiah for 1 village), and a large number of villages (74,954 village) in Indonesia, requires good village finance management. This paper uses the System Quality, Service Quality, and System use by (DeLone and McLane, 2008) to measure the implementation of information systems in the village along with the quality of the information generated, and the implementation of Republik Indonesia (RI) Act Number 6/2014 about The Village as the main factor that will affect the good village finance governance (Transparent, Accountable, Participative).

**Keywords** Management accounting information system, Information quality, Accountability, Transparent, Participative.

**1. Introduction**

The reformation of financial information system in this new public financial management era is an important element in improving management or and decision-making in government institutions (Guthrie et al., 1999). The village government needs a system that is able to produce financial statements and other financial information more comprehensively, includes information on village finance position, financial performance condition and village accountability. This system is called Village Finance Information System (*Siskeudes*). BPKP, in this case The Supervisory Deputy of The Local Finance Organization, has established the development of Village Finance Information System (*Siskeudes*) as an activity to support the achievement of a good (transparent, accountable, participative) village finance management.

 Act Number 6/2014 about The Village puts transparency and participation as an important aspect of a development change at the village level. With the funding status sourced from the State Budget (APBN) and the Regional Government Budget (APBD), the village governance becomes an obligatory subject in the provision and implementation of information disclosure. Act Number 6/2014 and its implemenation regulation have mandated the village government to be more independent in managing government and various resources owned, including the village finance management. In 2015, the central government allocated the village funds 20,7 trillion rupiahs for 74.093 villages, while in 2016 the fund allocates was 46,9 trillion rupiahs for 74.754 villages spread across Indonesia. The Village Fund will continue to increase for more than 1 billion per village by 2017 (http://[www.bppk.kemenkeu.go.id/kejelasan-dana-desa-dalam-anggaran-pendapatan-dan-belanja-negara](http://www.bppk.kemenkeu.go.id/kejelasan-dana-desa-dalam-anggaran-pendapatan-dan-belanja-negara)). There are other village revenues such as the Village Fund Allocation, Tax Revenue/Retribution Funds, and Grant Loan from province/regency/local government.

 The village government must be able to apply the principle of accountability in village finance management, in which all of village government activities must be accountable to its people in accordance with the regulation so that it will create good village governance. The large amount of village fund requires the accountable village finance management, both in the process of implementation, administration and reporting. This study aims to obtain empirical evidences of the influence of information technology of village management accounting application (*SISKEUDES*) on information quality of village management accounting, and the influence of implementation of information technology of village management accounting and Act Number 6/2014 about The Village on village finance management.

# 2. Material and Method

**2.1 The Implementation of Information Technology of Village Management Accounting (Siskeudes)**

Warren, et al. (1999) defined the accounting information system as a method and procedure for collecting, classifying, summarizing and reporting information of financial statements and operational of an organization. While Chia (1995) defined the management accounting information system was a system that can facilitate supervision by making report and creating a real action of the performance evaluation from each component in an organization. Village Finance Information System (*SISKEUDES*), a form of management accounting information system, is a technology-based application system that is developed to support the accountability achievement for a village government. This application is expected to assist local government in preparation of planning and budgeting, implementation and administration of APBD and the accountability of APBD ([www.BPKP.go.id](http://www.BPKP.go.id)). Delone and Mclean (1992) stated that the success determinant factors of a information systems were system quality, information quality, service quality, usage, and user satisfaction. System quality is a characteristic required by an information system, for example: user ease, system flexibility, reliability, comprehensibility, system features, sophistication, and the number of responses. Information quality is a characteristic required by the ouput system (such as management reports), for example: relevancy, comprehensibility, accurate, conciseness, completeness, timeliness, and usability. Service quality is a supporting quality received by the system users from the organization to information technology supporting personnel, for example: responsiveness, accuracy, reliability, technical competence, and empathy of the IT personnel staff.

Use is the degree and the way employees and consumers use the capabilities of an information system. For example, the amount of use, how often it is used, the nature of the usage, the suitability in use, the extent of use, and the purpose of use. User Satisfaction is the level of user satisfaction on reports, web sites, and support services. For example, the wider use of an instrument attribute to measure information satisfaction.

**2.2 The Information Quality of Management Accounting**

McLeod (2007) stated that the information quality of management accounting had relevance, accuracy, and completeness dimensions. Relevance means there is a conformity of information produced with the required. Accuracy means that the information generated reflects the actual situation, completeness means that the information provided must be complete. Village finance information system (*Siskeudes*) is an organizational control mechanism and an effective tool in providing useful information to predict the possible consequences of the activities performed. Chenhall and Morris (1986) found empirical evidence of useful information characteristics, which are: (1) broadscope, (2 ) aggregation, (3) integration, (4) timeliness. Broadscope has three sub dimensions: focus, quantification, and time. Aggregation is a summary of information by function, time period, and decision model. Integration provides a means of coordination between segments in sub-units or between sub-units in an organization. The complexity and interdependent of sub-units will be shown in the integrated information of SIAM (Chenhall and Morris, 1986). Integrated information provides a coordinating role in a variety of decisions in highly decentralized organizations. Integrated information is also seen as a moral trigger for managers (government) and indicates that this information contributes to performance improvement (Chia, 1995). Timeliness has two sub dimensions: reporting frequency and reporting speed. Frequency relates to how often information is provided to managers. Speed is related to the interval of time between the need and the availability of information.

**2.3 The Implementation of Act Number 6/2014 About The Village**

 The implementation of Act Number 6/2014 about The Village contains village fund. The regulation of village finance is based on Article 71-75 of Act Number 6/2014. The implementation management model according to Riant (2004: 163) was described as the implementation of policies in the management context within the organizing-leading-controlling framework. So, when the policy is made, then the next task is to organize, implement the leadership, lead the implementation and control the implementation.

**2.4 Village Finance Management**

According to The Regulation of The Minister of Home Affairs (Permendagri) Number 113/2014, Village Finance Management is the whole activity which includes planning, implementation, administration, reporting and village finance accountability. Village government should use village finance management principles, that is managed based on transparent, accountable, participative, discipline and budget discipline principles. The village finance management is managed within one budget year from January 1 to December 31.

 Article 4, clause 7 of Permendagri Number 13/2006 about Guidelines on Local Finance Management, states that transparent is a principle of openness that allows public to know and gain access to information as wide as possible on local finance. Accountability is an obligation to give an accountability or answer and explain the performance and action of a person/legal body/organization's leader to a party who has the right for information or accountability. Participation means that every citizen has a voice in decision-making, either directly or through the intermediation of the legitimate institution representing his/her interests (LAN and BPKP, 2000).

**2.5 The Implementation of Information Technology of Village Management Accounting (Siskeudes) and information quality of village management accounting.**

 O'Brien and Maracas (2010) argued that information system with computers caused managers to obtain information quickly and provide more reports. Prud'homme (1991) disclosed that information technology facilitates decentralized and decision-making activities. Prud'homme (1991) also stated that the implementation of information technology will improve the quality characteristics of management accounting system (broadscope, timeliness, aggregated, and integrated information). The implementation of accounting information system is very important in preparing quality accounting information (Sacer and Oluic, 2013). Based on the theory and previous research results, this lead to the following hyphothesis:

H1: The Implementation of Information Technology of Village Management Accounting (*SISKEUDES*) has a positive influence on information quality of village management accounting.

**2.6 The information quality of village management accounting and Village Finance Management**

 The function of accounting information system is not only to process data transactions into financial statements, but also as a means for controlling the financial statements in order to produce more reliable financial statements (Mancini, 2013). The quality of management accounting information system can produce more quality (transparent, accountable, participative ) finance management. This is not only limited to the private sector but also applicable to the government sector (Abdallah, 2013). Ramdhani (2015) proved that there was an influence of the quality of accounting information system on financial reporting quality. So did Abdallah (2013) found the use of accounting information system had an impact on financial management in Jordan. Furthermore, Ismail and King (2007) proved that the well-run management accounting information system would generate quality financial management. Based on the theory and previous research results, this lead to the following hyphothesis:

H2: The information quality of village management accounting has a positif influence on Village Finance Management.

**2.7 The implementation of Act Number 6/2014 about The Village and village finance management (transparent, accountable, participative).**

Village Fund Allocation policy can increase people’s participation in village development. The implementation of Act Number 6/2014 about The Village and other implementing regulations are intended in the hope that village fund finance management can be well and properly realized, just like in transparent, accountable and participative aspects. At the state level that has undergone reforms by implementing new public management. McPhee’s study results (2006) in Australian government stated that many practitioners gained benefit from budgeting and financial reporting, like more efficient and effective managing programs, which could increase accountability. Galera and Bolivar’s research (2010) in Spain proved that the implementation of accrual base accounting will increase financial accountability. This leadS to the following hyphothesis:

H3: The implementation of Act Number 6/2014 about The Village has a positive influence on village finance management (transparent, accountable, participative).

Figure 2.1 The Framework/Research Model

**The Implementation of Act Number 6/2014 about The Village**

1. Strategy Implementation
2. Organizational
3. The Movement and Leadership
4. Controlling

(Riant, 2004)

Previous Studies:

McPhee (2006), Galera and Bolivar (2010)

Galera dan Bolivar (2010)

**Village Finance Management**

1. **Transparent**
2. **Accountable**
3. **Participative**

(**Act Number 6/2014 about The Village** and Regulation of The Minister of Home Affairs (PermendagriI) Number 113/2014 about Village Finance Management

Previous Studies:

Muslichah (2004), Davis and Albright (2000), O'Brien and Maracas (1999), Prud'homme (1991), Sacer and Oluic (2013).

**The information quality of village management accounting**

1. ***Relevance***
2. ***Accuracy***
3. ***Completeness***
4. ***Timeliness***
5. ***Broadscope***
6. ***Aggregation***
7. ***Integration***

(McLeod, 2007; Morris and Chenhal, 1985)

Previous Studies:

Mancini (2013), Abdallah (2013), Ramdhani (2015), Ismail and King (2007)

**The Implementation of Information Technology of Village Management Accounting (*SISKEUDES*)**

1. ***System Quality***
2. ***Service Quality***
3. ***System use***

(DeLone and McLane, 2008)

**2.8 Research Design**

Data analysis using structural equation modeling (SEM) Partial Least Square (PLS). Primary data was obtained through questionnaires and interviews.

Table 3.1 Variable Operational

|  |  |  |
| --- | --- | --- |
| **Variable** | **Dimension** | **Indicators** |
| The Implementation Technology of Management Accounting Information (X)(DeLone and McLane, 2008) | 1. System quality

(DeLone and McLane, 2008)1. Service quality

(DeLone and McLane, 2008)1. System use

(DeLone and McLane, 2008) | * 1. The system easiness.
	2. The system ability in responding the needs.
	3. Timeliness in process.
	4. The usage level.
	5. The usage purpose.
 |
| The information quality of management accounting (Y)(McLeod, 2007:65; Morris and Chenhal, 1985) | 1. Relevance

(McLeod, 2007:65)1. Accuracy

(McLeod, 2007:65)1. Completences

(McLeod, 2007:65)1. Timeliness

(McLeod, 2007:65; Morris and Chenhal, 1985)1. Broadcope

(Morris and Chenhal, 1985)1. Aggregation

(Morris and Chenhal, 1985)1. Integration

(Morris and Chenhal, 1985) | * + - 1. The information produced and needed is appropriate.
			2. The information produced reflects the actual situation.
			3. The information must be complete.
			4. The information is available wheen needed.
			5. The information is able to predict the future event.
			6. The information is brief yet complete..
			7. The information is integrated.
 |
| The implementation of Act Number 6/2014 (Y) | 1. Strategy Implementation
 | * 1. Management strategy
	2. Performance
 |
| 1. Organizational
 | * 1. Management activities
	2. Village bureaucracy
	3. Rules compliance
 |
| 1. Movement and Leadership
 | * 1. Systematic
	2. Organization movement
	3. Management performance
 |
| 1. Controlling
 | * 1. Team controlling
	2. Policy controlling
 |
| Village Finance Management (Z)(BPKP, 2015) | 1. Transparent
 | * 1. Information
	2. Transparent
 |
| 1. Accountable
 | * 1. Management
	2. Implementation
	3. Controlling
 |
| 1. Participative
 | * 1. Village deliberation
	2. People’s self-help
 |

The population was all of the villages in Lampung which consists of 2.435 villages (BPKP, 2017). The sample determination used purposive sampling with the criteria of the regencies that received the village fund program from the government and had implemented *Siskeudes* (11 regencies). The respondents were village chiefs, village secretaries, and village treasurers.

**3. Results**

 Based on the validity test, all variables were valid, as evidenced by the AVE values were higher than 0,4. This means that information contained in all dimensions and indicators had been represented in latent variables. The latent variable had a reliability value more than 0,6 (recommended score) which meant that all dimensions and indicators were consistent. By using the PLS analysis method, it produced the path diagram model as shown in Figure 4.1 below:

**Figure 4.1 Structual Model Coefficient Standard**

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Table 4.1

The Influence of The Implementation of Village Finance Management Technology System, The Information Quality of Village Management Accounting, The Implementation of Act Number 6/2014

on Village Finance Management

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Influence*** | ***Path******Coefficient*** | ***t value*** | **P Value** | **Ha** |
| PTI 🡪 KA | 0,666 | 1,741 | 0,082\*\* | Supported |
| KA 🡪 PKD | 0,129 | 14,086 | 0,000\* | Supported |
| IMP🡪 PKD | 0,642 | 10,878 | 0,000\* | Supported |

 \* Significant at 5% alpha level

 \*\* Significant at 10% alpha level

The R2 for first regression model of this model study is 0,444, which means that the variable of the implementation of information technology (PTI) can explain the Audit Quality (KA) for 44.4%. R2 for second regression model is 0,425 (model is at moderate level or good enough) means that Audit Quality (KA) variable and the implementation of Act Number 6/2004 can explain the variable of Local Finance Management (PKD) equals to 42,5%. The test result of the first hypothesis showed that there was a significant influence from implementing the technology of village finance management information system (*siskeudes*) on information quality of village finance management (*siskeudes*) at the significant level of 10%, with a path coefficient of 0,666. The result of the second hypothesis test showed that there was a significant influence from the information quality of village finance management (*siskeudes*) on village finance management at the significant level of 5%, with the path coefficient 0,129. The result of the third hypothesis test showed that there was a significant influence from the implementation of Act Number 6/2014 on village finance management at the significant level of 5%, with the path coefficient of 0.642.

1. **Discussion**

 There is a positive and significant influence from the implementation of technology of village financial management information system (*siskeudes*) on information quality of village finance management (*siskeudes*) at the significant level of 10%. The better the implementation of *siskeudes*, the more increase the quality of information generated by *siskeudes*. This is in line with O'Brien and Maracas (2010) which stated that information system with computers caused managers to obtain information quickly and provide more reports (timeliness, completeness, broadscope, aggregation, and integration). This result is also in line with Prud'homme (1991) who disclosed that the information technology facilitated in the management of decentralization and decision-making activities. Prud'homme (1991) also stated that the implementation of information technology would improve the quality characteristics of management accounting system (broadscope, timeliness, aggregated, and integrated information). The Implementation of accounting information system is very important in preparing quality accounting information (Sacer and Oluic, 2013).

 Based on this study result, the dimensions that represent variable of the implementation of technology of village finance management information system (*siskeudes*) is System Quality and System Use, whereas the dimension of System Service can not. This indicates that the successful of the implementation of *Siskeudes* requires System Quality (ease of use and reliability of the system) and System Use (level and purpose of use). The System Service (the ability of the system to respond the needs and timeliness in processing data) has not been contributed in the implementation of *Siskeudes* because *Siskeudes* is a very new applied running system. The people especially village apparatus as village finance managers still need to adapt to this *Siskeudes* so that the system can perform its well function to respond the people’s need and process on time.

 There is a positive and significant influence of the information quality of village finance management accounting (*Siskeudes*) on village finance management at 5% significance level. The better quality of information generated by *Siskeudes*, the better village finance management. This is in line with Mancini (2013) who stated that the accounting information system roled as a control tool to produce reliable financial statements. So did Abdallah (2013) stated that a quality management accounting information systems could produce a better (transparent, accountable, participative) finance management.

 The result of this study supports Ramdhani’s research (2015) and Ismail and King’s (2007) that proved there was an influence of accounting information system quality to the quality of financial reporting. So did Abdallah (2013) found the use of accounting information system had an influence on finance management in Jordan.

 Based on the result of this study, the quality of village finance management accounting information (*Siskeudes*) can be reflected in the dimensions of completeness, timeliness, broadscope, aggregation, and integration, but on the other hand, dimension of relevance and accuracy are not valid enough to reflect the quality of information produced by *Siskeudes*. This indicates that the information produced by *Siskeudes* is the quality information, which has characteristics: complete, available when needed (timeliness), able to estimate future events (broadscope), aggregated, and able to intregrate. Relevance means that the information produced is appropriate with the information required) and the accuracy (information produced reflects the actual situation) in this study can not reflect the quality information from *Siskeudes*. It is because there are still many village apparatus do not understand and apply *Siskeudes* as a means of managing village finance information so that the village has not got the benefits of such information for decision-making, and also the information produced does not reflect the actual situation.

 There is a positive and significant influence of the implementation of Act Number 6/2014 about Village Funds on village finance management at 5% significance level. The better implementation of Act Number 6/2014, the better village financial management (accountable, transparent, and participative). The dimensions/indicators of the implementation of Act Number 6/2014 are strategy, organizational, movement, leadership, and controlling.

The Village Fund Allocation policy (ADD) as a substitute of Village Development Fund Policy (DPD/K) is able to increase people’s participation in village development. It can be seen from the active villagers participation in the implementation of the Village Fund Allocation Policy (ADD). A policy that has been issued by the government should be implemented in accordance with the prevailing regulations. Implementation is intended in the hope that the objectives and targets that will be achieved in the policy are achieved even though there are some obstacles. Based on Article 71 of Act Number 6/2014, it states that village finance is all the village’s rights and obligations that can be valued with money and everything in the form of money and goods related to the rights and obligations of the village. These rights and obligations result in income, expenditures, financing and village finance management. The Implementation of Act Number 6/2014 about The Village and other implementing regulations are intended to ensure that village fund finance management can be realized properly, as well as transparent, accountable and participative.

 Charolina's research results (2013) provided empirical evidence that the implementation of finance management had a positive influence on the quality of financial statements in Bengkulu Province. So did Fahri (2017) proved that the implementation of village fund policies improved the village finance management. In some countries, there have been reformation by implementing new public management. The result of McPhee’s study (2006) in Australia, and Galera and Bolivar’s (2010) in Spain, suggested that many practitioners gained benefit from budgeting and financial statement reformation, like managing program more efficiently and effectively so that it would improve financial accountability.

1. **Conclusion**

Based on the phenomenon, hypothesis, and the result of descriptive and statistical analysis, the conclusion can be drawn as follows:

1. The implementation of village finance management information system technology (*Siskeudes*) has a positive and significant influence on the information quality of village management accounting. *Siskeudes* has been quite well implemented (in terms of system quality, service quality, and system usage) so it will improve the quality of information generated by *Siskeudes* (relevant, accurate, complete, timeliness, predictabl, aggregate, and integrated information). However, based on this study result, the quality of service is not valid enough to measure the implementation of *Siskeudes*. Neither the relevance dimensions/indicators nor accuracy are valid enough as dimensions/indicators to measure the quality of information generated by *Siskeudes*. This is because *Siskeudes* is a new system. Most of villagers apparatus have not understood and mastered the use of *Siskeudes*. This causes the benefit of *Siskeudes* has not been obtained in village finance management.

2. The information quality of village management accounting has positive and significant influence on village finance management. The more quality of information that *Siskeudes* produces (relevant, accurate, complete, timely, predictable, aggregate, and integrated), the better village finance management (transparent, accountable, participative).

3. The implementation of Act Number 6/2014 about The Village has a significant and positive influence on village funds management. The implementation of Act Number 6/2014 reflects from the implemented of strategy, organizational, movement, leadership, and good controling so will create a transparent, accountable, and participative village finance management.

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