



Can user involvement, training and internal control improve information system performance?

Fitri Astuti

Faculty of Business, Universitas PGRI Yogyakarta, Indonesia
astuti961@gmail.com

Lulu Amalia Nusron

Faculty of Business, Universitas PGRI Yogyakarta, Indonesia
lulu.amalia@upy.ac.id

Arief Hidayatullah Khamainy

Faculty of Economics and Business, Universitas Wiraraja, Sumenep, Indonesia
ariefkhamainy@wiraraja.ac.id

Abstract: *The implementation of technology is a driving force for performance in both the private and government sectors. Several researchers have examined various factors that influence technology implementation with mixed results. The purpose of this study was to explore the effect of user involvement, education & training programs, and internal control systems on the performance of the village financial system (Siskeudes). The respondents of this study were 110 village officials who used the village financial system. This study used the purposive sampling technique to obtain data from 17 sub-districts in Bantul Regency. Analysis of data validity using Pearson correlation and data reliability analysis using Cronbach's alpha. The test results using multiple regression analysis show that user involvement, education and training programs, and internal control systems affect the village financial system. This research implies that the government needs to increase the expertise of the apparatus in using information technology to accelerate the presentation of financial reports in the village.*

Keywords: *Education and training programs; Internal control system; User involvement; Village financial system.*

1. Background

Village governance, as regulated in Law No. 6 (2014), is the basis for the government to develop a bottom-up system helpful in improving government performance. One of the efforts to improve community welfare is allocating village funds (Adillah, Muhammad, & Apriady, 2021). Villages have various sources of income, namely village original income, budget allocations from the APBN, and APBDes (Village Revenue and Expenditure Budget) (Gayatri & Latrini, 2018). The payment is used to carry out development in the village and improve the welfare of independent communities so that the village government must manage finances in a transparent and accountable manner (Purnama & Azizah, 2019).

Management of village income sources can be applied by presenting financial reports based on applicable standards and following the accounting process (Wulandari & Widodo, 2020). Financial statements as a form of accountability must have unique characteristics so that financial statements can be helpful and valuable. Village financial reports must be completed within a specific time under presentation guidelines, so

information technology is needed (Wardani & Andriyani, 2017). The Financial and Development Supervisory Agency (BPKP), which is a government-owned supervisory body, has created an application to manage village finances, namely (SISKEUDes) the village financial system (Dewi & Julianto, 2020). Siskeudes was created so village officials could present financial reports more quickly and efficiently. In addition, Siskeudes was created so that financial governance is carried out by statutory regulations (Maharani & Akbar, 2020).

The number of districts in Indonesia is 434, with a total of 74,954 villages, of which more than 71 thousand villages (71,249) and more than 400 districts (417) have used Siskeudas (95.06%). Although regulations have been set, several villages have not been able to implement the Siskeudes application due to inequality in financial management (Wahyudi, 2020). The Siskeudes application is not optimal because some reports still use manual reporting. There are still obstacles, such as when the input process, an error occurs so they can be analyzed into the system. In addition, the geographical location of the area that is difficult to reach makes it difficult for information and supervision of village financial management, as well as the limited ability of human resources to participate in Siskeudes training which is still based online (BPKP, 2019).

Siskeudes, starting now referred to as the information system, should be able to improve village government governance in financial management to complete village financial reports on time (Mirnasari & Suardhika, 2018; Pratiwi & Prayasanti, 2020). However, the knowledge of users of accounting information systems is still too low, so the use of the Siskeudes application is something the government needs to consider (Mardiana & Hartati, 2019). System users (operators) must understand their role in running an accounting information system to avoid the system's rejection to be developed (Malahika, Karamoy, & Pusung, 2018).

Using Siskeudes requires education and training to form a better accounting information system performance (Wiguna, Yuniarta, & Prayudi, 2017). The Ministry of Home Affairs and BPKP continue to strive to conduct training so that users master the features and content of the changes regarding Siskeudes (Widiantari & Mertha, 2018). Faradhiba & Diana (2018) state that in financial management accountability, the apparatus's ability is the main problem; therefore, special training is needed to improve its abilities.

In addition, implementing the Siskeudes system will pose a risk, so an internal control system is needed to manage financial reports (Pahlawan, Wijayanti, & Suhendro, 2020). Internal control refers to reducing risks that can occur due to incorrect use of Siskeudes (Ardiwinata & Sujana, 2019). Internal control provides confidence that the reliability of village financial reporting can be carried out effectively (Dharmawan & Supriatna, 2016). The achievement of internal sound control can increase the validity and reliability of financial data to increase compliance with applicable regulations (Manalu & Yadnyana, 2021).

This research was motivated because there were several inconsistent results from the previous study. The study conducted by [Wulandari & Juliarsa \(2017\)](#); [Latifa & Abitama \(2021\)](#); [Ardiwinata & Sujana \(2019\)](#); [Muliana et al. \(2017\)](#); [Patraini et al. \(2021\)](#); and [Wahyudi \(2020\)](#) say that user involvement, education and training programs, internal control affect the performance of information systems. However, the findings of [Pebriani et al. \(2019\)](#); [Kharisma & Juliarsa \(2017\)](#); [Widiantari & Mertha \(2018\)](#); [Sopian & Suwartika \(2019\)](#) shows that user involvement, education and training programs, and internal control do not affect information system performance.

2. Literature Review & Hypotheses

Many researchers have explained the behavior of individuals in organizations with their organizations with institutional theory. This theory reveals that organizations are formed with a specific purpose to produce outcomes and work efficiently ([Sukma & Sari, 2017](#)). This theory also shows that organizations will apply values within the organization following the culture from outside the organization to gain support. The institutional theory also explains that organizational stability will be influenced by factors within and from the organization's external environment ([Ahyaruddin & Akbar, 2017](#)). Several researchers finally explained that institutional theory was divided into two groups: old-institutional theory (OIT) and new institutional theory (NIT). OIT explains that organizational norms and values will exist because they are taken for granted. NIT explains that corporate values and standards exist if executive members can think logically ([Kisworo & Shauki, 2019](#)). The relation with the implementation of the performance measurement system from Siskeudes is that aspects that support and hinder the achievement of organizational goals can be found. The performance of Siskeudes may vary because each member of the organization or village apparatus has different abilities. The apparatus's knowledge can be caused by external environmental factors ([Nadila, Ahyaruddin, & Agustiawan, 2021](#)).

Law no. 6 of 2014 concerning Villages explains that village financial management is a whole activity that includes planning, implementation, administration, reporting, and accountability of village finances ([Astini, Fauzi, & Widowati, 2019](#)). The village government is obliged to account for, report, and present village financial management in an accountable, transparent and participatory manner and carried out in an orderly and disciplined manner ([Atiningsih & Ningtyas, 2019](#)). Thus, all village government activities can succeed if financial management follows applicable regulations. A village financial system is a systematic tool used by the village government to improve the quality of village financial management based on economic, efficient, effective, transparent, accountable, and auditable principles ([Puspasari & Purnama, 2018](#)). The Siskeudes application is created concisely, easy to use, and designed to efficiently meet user needs, which can produce outputs such as realization reports, Village Budgets, and other reports. The information produced by the Siskeudes application will be interconnected or integrated to improve accountability in managing village funds ([Arfiansyah, 2020](#)).

All applications created must consider the user's ability to reduce obstacles and incompatibility between the system developed and the technical operation by the user

(Satria & Dewi, 2019). User involvement is more emphasized in behavior, tasks, and activities in the system design and development process. In developing an information system, careful implementation is needed so that there is no rejection of the system being developed (Mastura & Nadirsyah, 2018). User involvement in system development will increase the sense of responsibility so that system performance will improve. Users' increasing participation in the system's implementation will encourage the system to work optimally (Trisnadewi, Amlayasa, & Rupa, 2020). User participation is the contribution given when the organization implements a new procedure (Trisnadewi et al., 2020). System users who participate in implementation can provide information so the system can be designed as needed (Fadly & Marti, 2020; Sulistyawati et al., 2021). Involving the user is the right step so that the user can provide a solution to the conflict in the design of the system being developed (Lestari, Yuniarta, & Julianto, 2017). Research conducted by Tiara & Fuadi (2018) and Agustina et al. (2020) states that user involvement can positively impact the performance of the village financial system. Based on several previous studies, the hypotheses are:

H₁: User involvement significantly affects the performance of the village financial system.

The education and training program is one of the efforts made to learn and improve the user's ability to use the system (Fadly & Marti, 2020). System users can enhance their capabilities to understand the advantages and limitations of the applications used (Prabowo, Mahmud, & Murtini, 2014). Komara (2005) said that if the organization is going to implement a new system, the system's users must be given training so that the risk of failure can be reduced (Sulistyawati et al., 2021). Users of the system who have higher education can master the latest information systems compared to those with low education. End-users need a Training program to maximize users' performance because individual skills are always different (Ardiwinata & Sujana, 2019). The ability of users to operate increasingly sophisticated information systems will improve the performance of information systems (Jayanti, Yuniarta, & Julianto, 2017). The findings of Pebriani et al. (2019) and Latifa & Abitama (2021) explain that training programs positively impact the performance of the village financial accounting system. Based on several studies above, the hypothesis is:

H₂: Education and training programs have a significant effect on the performance of the village financial system.

Understanding the government's internal control system is an activity carried out by the government to ensure that the reliability of financial reports follows applicable regulations (Wahyuni & Widodo, 2019; Puspa & Prasetyo, 2020). Internal control consists of five components: the control environment, risk assessment, information and communication, control activities, and monitoring (Risnawati & Retnoningsih, 2020). Organizational goals will be easily achieved optimally if internal control is carried out (Savitri & Kurniasari, 2019). The internal control system includes all government planning and activities to evaluate financial data so control objectives can be achieved (Manuaba & Muliarta, 2019). The internal control system used by the government will ensure report accountability, safeguard assets, and ensure that system operations can be carried out

properly in the direction of good governance (Yesinia et al., 2018; Reo et al., 2021). The effectiveness of internal control will encourage better information system performance (Patraini et al., 2021). Research by Sunarka & Bakhtiar (2019) and Putri & Endiana (2020) shows a strong influence of the internal control system on the performance of the village financial system. Based on the above study, the hypothesis is:

H₃: The internal control system significantly affects the performance of the village financial system.

3. Method

3.1. Data Collection

This research uses primary data, namely questionnaires, to collect research data. This study uses a population of village government employees who manage the Siskeudes application from all sub-districts in Bantul Regency. The selection was carried out in Bantul Regency because, based on the Bantul Regent's regulation, the amount of village fund allocations experienced a significant increase from 2019-2021, namely IDR. 104,074,977,000, IDR. 105,709,242,000 and IDR. 2,420,780,695,420, respectively. ranked number 1 as the best-implementing APBDes planning (Bantulkab, 2021). The sampling technique used is purposive sampling because the population of village officials who use Siskeudes is unknown. From 17 sub-districts, researchers only took two villages with the highest allocation of village funds. The respondent criteria used are village government officials who manage and are involved in the Siskeudes application, such as the village secretary, village treasurer, village financial system staff, and planning committee. Based on these criteria, the researchers distributed 136 questionnaires to village officials. The number of observations still meets the research rules because they are between 30-500 respondents (Sugiyono, 2018).

3.2. Variable Measurement

User involvement is the behavior of people who encourage them to contribute to group goals in developing the village's financial system (Tiara & Fuadi, 2018). The measurement of user involvement variables in Siskeudes performance uses indicators from Almilialia & Briliantien (2007): participation, influence, opinions and suggestions, ability to design systems, and increased trust in system development. Education and training programs are activities to understand the information systems used to improve performance (Lestari et al., 2017). The measurement of education and training program variables uses indicators from Soegiharto (2001) training and education programs, high profits, adequate facilities and training, employees attending seminars, and how to use the system.

The internal control system is a process designed to assess the effectiveness of all activities in achieving the goals of government organizations regarding the reliability of financial reporting under applicable policies (Sopian & Suwartika, 2019). Internal control system variables are measured by indicators, namely the control environment, risk assessment, control activities, information and communication, and monitoring (Aditya, 2015). Siskeudes is an application that is used so that financial governance runs optimally without violating laws and regulations (Maharani & Akbar, 2020). The indicators of the dependent variable are functioning correctly, the importance of the system, job satisfaction,

organizational information, access to information, system availability, system efficiency, contribution to organizational goals, interest in using the system, accurate information, and system adjustment (Soegiharto, 2001).

4. Result and Discussion

This research was conducted for three months, from October to December 2021, in 34 villages in Bantul Regency. The research data were obtained from questionnaires distributed directly to the village apparatus. The returned questionnaire is 110, with the characteristics of the respondents shown in table 1.

Table 1. Respondent Characteristic

	Explanation	Number	%
Age	26-30 Years	19	17.3%
	> 30 Years	91	82.7%
Gender	Man	79	71.8%
	Woman	31	28.2%
Education	Bachelor	70	63.6%
	Others	40	36.4%
Occupation	Village secretary	28	25.5%
	Village treasurer	27	24.5%
	Village financial system	28	25.5%
	Head of finance	27	24.5%
Years of occupation	< 1 Year	7	6.4%
	1-5 Years	63	57.3%
	5 > 10 Years	18	16.4%
	> 10 Years	22	20.0%

After analyzing the characteristics of the respondents, the next test is the quality of the data. They were testing data quality using validity and reliability tests. An example of validity testing using Pearson Correlation is presented in table 2. The results of reliability testing using Cronbach Alpha with a cutoff limit of 0.6 are presented in Table 3.

Table 2. Validity Testing

User involvement variable	P Value	Pearson Correlation
Question no 1	0.000	0,795**
Question no 2	0.000	0.896**
Question no 3	0.000	0.820**
Question no 4	0.000	0.819**
Question no 5	0.000	0.715**

** Sig < 1%

Table 3. Reliability Testing

Variable	Item	Cronbach Alpha	Result
User involvement	X11-X15	0.868	Reliable
Educational and training program	X21-X25	0.695	Reliable
Internal control system	X31-X35	0.824	Reliable
Village financial system	Y1-Y11	0.874	Reliable

Hypothesis testing was carried out with multiple linear regression analysis to analyze the relationship between user involvement, education and training programs, top management support, and internal control systems with the performance of the village financial system.

Table 4. Hypotheses Testing

Variable	B	t	Sig.	Result
User involvement	0.168	3.418	0.001**	H ₁ = Accepted
Educational and training program	0.293	3.504	0.000**	H ₂ = Accepted
Internal control system	0.269	3.279	0.001**	H ₄ = Accepted
F Value: 29.003			0.000**	
Adj. R ² : 0.507				

** Sig < 1 %

Table 4 shows that user involvement affects the performance of the village financial system. The result is in line with the findings, which state that user involvement can be utilized to solicit user input in the implementation of the design from the initial process until the system can be used. User involvement at this stage can improve the system to be under the guidelines for preparing financial statements (Lestari et al., 2017). The results of this study support institutional theory, namely the mental or emotional involvement of users encouraging people to contribute in carrying out their duties so that organizations will have confidence in compiling financial reports per the guidelines (Satria & Dewi, 2019). Thus, the user's role in implementing the system will encourage the efficiency and effectiveness of the organization and the performance of Siskeudes to improve.

The results of the second hypothesis prove that education and training programs affect the village financial system. Education and training in the village government are expected to increase knowledge about the information system used so that users have the quality expected to run the system (Ardiwinata & Sujana, 2019). This can strengthen institutional theory, namely that user training can improve Siskeudes performance because of the diversity of individual abilities in running the system (Sulistyawati et al., 2021). More often, education and training are held in the form of exercise, and the user can understand the complexity of Siskeudes' performance ideally to minimize the risk of errors that may occur (Muliana et al., 2017).

Finally, the results of testing the fourth hypothesis prove that the internal control system affects the performance of the village financial system. This finding is relevant to the determination, which states that the control system aims to prevent the misuse of AIS and help the organization's operational performance to be well directed and stay afloat in achieving its goals (Sunarka & Bakhtiar, 2019). This supports the institutional theory that the achievement of organizational performance can be formed by the existence of a controlled environment, monitoring process, and information integration so that the organization has a basis for carrying out effective and efficient activities to achieve organizational goals (Sopian & Suwartika, 2019). Based on the results of this study, it can be said that village government employees in Bantul Regency have operated Siskeudes performance well in presenting financial reports because they implemented an internal control system. Thus, the more internal control is achieved in the organization, the more satisfied system users will be, and the better Siskeudes performance will be (Reo et al., 2021).

5. Conclusion

Based on the results of hypothesis testing described in the previous section, it can be concluded that user involvement, education and training programs, and internal control systems significantly affect Siskeudes performance. This study has two limitations. First, the number of samples in this study is still limited because the subjects are only a few village officials. Suggestions for further research can expand the object of study with the hope that the number of samples can be increased because the more samples, the better the level of generalization (Sugiyono, 2018). Second, this study only examines user involvement, education and training programs, top management support, and internal control systems. Further research suggestions add other variables such as organizational culture because organizations require behavioral guidelines to interact with people in producing life values (Sunarka & Bakhtiar, 2019). Third, the limitation of the questionnaire is the limited information that can be extracted from the respondents so that further research adds a more in-depth interview method so that better data is obtained (Wulandari & Widodo, 2020).

References

- Adillah, R., Muhammad, R. N., & Apriady, A. (2021). Pengaruh kompetensi perangkat desa dan penerapan Siskeudes terhadap kualitas laporan dana desa (Survey pada desa-desa di Kecamatan Arjasari). *Indonesian Accounting Research Journal*, 1(2), 261–270.
- Aditya, M. (2015). Pengaruh pengendalian internal terhadap kinerja pegawai dinas perhubungan provinsi jawa barat. *E-Journal S1 Akuntansi Unviersitas Widyatama*, 2(2), 215–229.
- Agustina, R., Masrifani, & Suri, V. A. R. S. (2020). Pengaruh kemampuan teknik personal dan partisipasi pemakai sistem informasi terhadap kinerja sistem informasi akuntansi pada ULP PLN wilayah Banjarmasin. *Jurnal Ekonomi Dan Bisnis*, 13(2), 380–393.
- Ahyaruddin, M., & Akbar, R. (2017). Akuntabilitas dan kinerja instansi pemerintah: semu atau nyata? *Jurnal Akuntansi & Auditing Indonesia*, 12(2), 105–117. <https://doi.org/10.20885/jaai.vol21.iss2.art3>
- Almilia, L. S., & Brilliantien, I. (2007). Faktor-faktor yang mempengaruhi kinerja sistem informas akuntansi pada bank umum pemerintah di wilayah Surabaya dan Sidoarjo. *Jurnal STIE Perbanas Surabaya*.
- Ardiwinata, I. G. N. P., & Sujana, I. K. (2019). Pengaruh kemampuan teknik personal, keterlibatan pemakai, pelatihan dan pendidikan pada kinerja sistem informasi akuntansi. *E-Jurnal Akuntansi Universitas Udayana*, 27(3), 1867–1896.
- Arfiansyah, M. A. (2020). Pengaruh sistem keuangan desa dan sistem pengendalian intern pemerintah terhadap akuntabilitas pengelolaan dana desa. *Journal of Islamic Finance and Accounting*, 3(1), 67–82.
- Astini, Y., Fauzi, A. K., & Widowati. (2019). Determinan yang mempengaruhi keberhasilan pengelolaan keuangan desa. *Valid Jurnal Ilmiah*, 16(1), 29–47.
- Atiningsih, S., & Ningtyas, A. C. (2019). Pengaruh kompetensi aparatur pengelola Dana Desa, partisipasi masyarakat, dan sistem pengendalian internal terhadap akuntabilitas pengelolaan Dana Desa (Studi pada aparatur pemerintah desa se-Kecamatan Banyudono Kabupaten Boyolali). *Jurnal Ilmu Manajemen Dan Akuntansi Terapan (JIMAT)*, 10(1), 215–219.
- Bantulkab. (2021). Peraturan bupati bantul tentang alokasi dana desa 2019-2021.

- BPKP. (2019). Jaringan listrik dan internet masih menjadi kendala penerapan aplikasi Siskeudes versi 2.02.
- Dewi, P. A. D. R. D., & Julianto, I. P. (2020). Pengaruh penerapan sistem informasi keuangan desa dan pengendalian internal terhadap akuntabilitas dana desa. *Jurnal Akuntansi Profesi*, 11(2), 281–292.
- Dharmawan, & Supriatna. (2016). Pengaruh implementasi sistem pengendalian internal terhadap kinerja instansi pemerintah (Studi kasus pada organisasi perangkat daerah pemerintah Kota Bandung). *Jurnal Riset Akuntansi Dan Keuangan*, 4(1), 941–948. <https://doi.org/10.17509/jrak.v4i1.7716>
- Fadly, B., & Marti, R. B. M. (2020). Faktor-faktor yang mempengaruhi kinerja sistem informasi akuntansi (PT. Medcomm Solution). *Jurnal Bisnis Dan Ekonomi*, 2(1), 13–26.
- Faradhiba, L., & Diana, N. (2018). Akuntabilitas pemerintah desa dalam pengelolaan anggaran pendapatan dan belanja desa (APBDES). *E-JRA*, 07(01), 32–45.
- Gayatri, & Latrini, M. Y. (2018). Efektivitas penerapan sistem keuangan desa dan kualitas laporan keuangan desa. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 13(2), 113–122. <https://doi.org/10.24843/JIAB.2018.v13.i02.p05>
- Jayanti, I. K. M., Yuniarta, G. A., & Julianto, P. (2017). Pengaruh kemampuan teknik personal, pendidikan dan pelatihan pengguna serta dukungan manajemen puncak terhadap kinerja sistem informasi akuntansi pada SPPBE di Kabupaten Tabanan. *E-Journal S1 Ak Universitas Pendidikan Ganesha*, 8(2), 1–12.
- Kharisma, I. A. M., & Juliarsa, G. (2017). Pengaruh keterlibatan pemakai, kemampuan pemakai, pelatihan dan pendidikan pemakai terhadap kinerja sistem informasi akuntansi. *E-Jurnal Akuntansi Universitas Udayana*, 19(3), 2527–2555.
- Kisworo, J., & Shauki, E. R. (2019). Teori institusional dalam penyusunan dan publikasi laporan tahunan sektor publik (Studi kasus pada Kementerian dan Lembaga Negara di Indonesia). *Indonesian Treasury Review Jurnal Perbendaharaan Keuangan Negara Dan Kebijakan Publik*, 4(4), 305–321. <https://doi.org/10.33105/itrev.v4i4.157>
- Komara, A. (2005). Analisis Faktor-faktor yang mempengaruhi kinerja sistem informasi akuntansi. *SNA VII Solo*, 15–16.
- Latifa, S. W., & Abitama, W. (2021). Keterlibatan pemakai, pelatihan dan pendidikan, serta dukungan manajemen puncak terhadap kinerja sistem informasi akuntansi. *Journal of Accounting Science*, 5(2), 127–143.
- Lestari, K. N. H. T., Yuniarta, G. A., & Julianto, I. P. (2017). Pengaruh dukungan manajemen puncak, partisipasi pemakai, kapabilitas personal, serta pelatihan dan Pendidikan terhadap kinerja sistem informasi akuntansi (Studi kasus pada lembaga perkreditan desa di Kecamatan Buleleng). *E-Journal S1 Ak Universitas Pendidikan Ganesha*, 8(2).
- Maharani, D. N., & Akbar, F. S. (2020). Penerapan sistem keuangan desa (Siskeudes) dalam mewujudkan akuntabilitas pemerintahan desa. *BAJ (Behavioral Accounting Journal)*, 3(1), 1–20.
- Malahika, J. M., Karamoy, H., & Pusung, R. J. (2018). Penerapan sistem keuangan desa (Siskeudes) pada organisasi pemerintah desa (Studi kasus di Desa Suwaan Kecamatan Kalawat Kabupaten Minahasa Utara). *Riset Akuntansi Going Concern*, 13(4), 578–583.
- Manalu, G. S. M., & Yadnyana, I. K. (2021). Penggunaan teknologi informasi, efektivitas sistem informasi akuntansi, sistem pengendalian intern dan kinerja karyawan BPR Kabupaten Gianyar. *E-Jurnal Akuntansi*, 31(2), 309–323.
- Manuaba, I. A. D. P., & Muliarta RM, K. (2019). Pengaruh audit operasional dan

- pengendalian internal terhadap kinerja karyawan. *E-Jurnal Akuntansi*, 28(1), 322–350. <https://doi.org/10.24843/eja.2019.v28.i01.p13>
- Mardiana, & Hartati, E. (2019). Analisis pengukuran tingkat kepuasan pengguna terhadap penerapan aplikasi Siskeudes pada Kabupaten Banyuasin Sumatera Selatan. *MATRIK: Jurnal Manajemen, Teknik Informatika Dan Rekayasa Komputer*, 19(1), 93–99. <https://doi.org/10.30812/matrik.v19i1.478>
- Mastura, N., & Nadirsyah. (2018). Analisis faktor-faktor yang mempengaruhi kinerja sistem informasi akuntansi (Studi pada satuan kerja perangkat Aceh). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 3(3), 459–470.
- Mirnasari, P. D., & Suardhika, I. M. S. (2018). Pengaruh penggunaan teknologi informasi, efektivitas sistem informasi akuntansi, dan sistem pengendalian intern terhadap kinerja karyawan. *E-Jurnal Akuntansi Universitas Udayana*, 23(1), 567–594. <https://doi.org/10.24843/EJA.2018.v23.i01.p22>
- Muliana, I. K., Suprasto, H. B., & Ratnadi, N. M. D. (2017). Pengaruh partisipasi pemakai sistem informasi akuntansi dukungan manajemen puncak dan pendidikan dan pelatihan pada kinerja sistem informasi akuntansi dengan kompleksitas tugas sebagai variabel pemoderasi. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 6(6), 2413–2440.
- Nadila, Z., Ahyaruddin, M., & Agustiawan. (2021). Akuntabilitas kinerja instansi pemerintah dalam perspektif teori institusional: Sebuah pendekatan penelitian campuran. *MRABJ*, 2(2), 214–223.
- Pahlawan, E. W., Wijayanti, A., & Suhendro, S. (2020). Pengaruh kompetensi aparatur desa, sistem pengendalian internal, pemanfaatan teknologi informasi dan partisipasi masyarakat terhadap akuntabilitas pengelolaan dana desa. *Indonesia Accounting Journal*, 2(2), 162. <https://doi.org/10.32400/iaj.29261>
- Patraini, F. S., Dewi, F. G., & Sukmasari, D. (2021). Pengaruh pengendalian internal, sistem informasi akuntansi, motivasi kerja dan kapasitas sumber daya manusia terhadap kinerja karyawan (Studi pada perusahaan jasa konstruksi di Kota Bandar Lampung). *Jurnal Akuntansi Dan Keuangan*, 26(1), 12–21.
- Pebriani, N. K. R., Mendra, N. P. Y., & Vovitasari, N. L. G. (2019). Analisis faktor-faktor yang mempengaruhi kinerja sistem informasi akuntansi pada PT BPR Sri Artha Lestari Denpasar. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA)*, 383–399.
- Prabowo, G. R., Mahmud, A., & Murtini, H. (2014). Faktor-faktor yang mempengaruhi kinerja sistem informasi akuntansi (Studi kasus pada lingkungan pemerintah Kabupaten Temanggung). *Accounting Analysis Journal*, 3(1), 9–17. <https://doi.org/10.15294/aaj.v3i1.3894>
- Pratiwi, D. N., & Prayasanti, Y. A. (2020). Analisis penggunaan Siskeudes dalam pengelolaan dana desa. *Jurnal Akuntansi Dan Pajak*, 20(2), 217–223.
- Purnama, D., & Azizah, S. N. (2019). Implementasi sistem keuangan desa berbasis akuntansi keperilakuan. *Jurnal Kajian Akuntansi*, 3(2), 160–169.
- Purnama, D., & Puspasari, O. R. (2019). Sistem keuangan desa: Studi pada pemerintah desa di Kabupaten Kuningan. *JRKA*, 5(2), 137–145.
- Puspa, D. F., & Prasetyo, R. A. (2020). Pengaruh kompetensi pemerintah desa, sistem pengendalian internal, dan aksesibilitas laporan keuangan terhadap akuntabilitas pengelolaan Dana Desa. *Media Riset Akuntansi, Auditing & Informasi*, 20(2), 281–298. <https://doi.org/10.25105/mraai.v20i2.7894>
- Puspasari, O. R., & Purnama, D. (2018). Implementasi Sistem Keuangan Desa dan Kualitas Laporan Keuangan Pemerintah Desa di Kabupaten Kuningan. *Jurnal Kajian*

- Akuntansi*, 2(2), 145. <https://doi.org/10.33603/jka.v2i2.1719>
- Putri, P. A. Y., & Endiana, I. D. M. (2020). Pengaruh sistem informasi akuntansi dan sistem pengendalian internal terhadap kinerja perusahaan (Studi kasus pada koperasi di Kecamatan Payangan). *KRISNA: Kumpulan Riset Akuntansi*, 11(2), 179–189. <https://doi.org/10.22225/kr.11.2.1433.179-189>
- Reo, H., Soleiman, I. D., & Hopong, Y. M. (2021). Pengaruh sistem informasi akuntansi dan sistem pengendalian intern terhadap kinerja karyawan (Studi kasus pada koperasi simpan pinjam (KSP) koperasi kredit (KOPDIT) Pintu Air di Kabupaten Sikka). *Ejournal Binawakya*, 15(9), 5147–5154.
- Risnawati, H., & Retnoningsih, S. (2020). Pengaruh pemberian insentif, pelatihan kerja dan pengendalian intern terhadap efektivitas kinerja karyawan. *Permana: Jurnal Perpajakan, Manajemen, Dan Akuntansi*, 12(2), 137–152.
- Satria, P. A., & Dewi, P. P. (2019). Faktor-faktor yang mempengaruhi kinerja sistem informasi akuntansi: Studi kasus pada koperasi simpan pinjam di Kabupaten Gianyar. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 4(1), 81.
- Savitri, D. A. M., & Kurniasari, D. (2019). Peran laporan keuangan dan sistem pengendalian internal terhadap optimalisasi penyusunan anggaran dana desa di Kabupaten Boyolali. *Balance Vocation Accounting Journal*, 3(2), 35–51. <https://doi.org/10.31000/bvaj.v3i2.2238>
- Soegiharto. (2001). Influence factors affecting the performance of accounting information systems. *Gajah Mada International Journal of Business May*, 3(2), pp.177-202.
- Sopian, D., & Suwartika, W. (2019). Pengaruh sistem informasi akuntansi, sistem pengendalian internal dan kinerja karyawan. *JSMA (Jurnal Sains Manajemen & Akuntansi)*, XI(2), 40–53.
- Sugiyono. (2018). *Metode penelitian manajemen*. Bandung: Alfabeta.
- Sukma, F., & Sari, V. F. (2017). Analisis manfaat basis akrual dan basis kas menuju akrual dalam pengambilan keputusan internal pemerintah daerah (Studi empiris pada SKPD di Kota Solok). *Wahana Riset Akuntansi*, 5(2), 1045–1061.
- Sulistyawati, A. I., Santoso, A., & Ratnasari, S. (2021). Telisik determinan kinerja sistem informasi akuntansi: Studi pada perusahaan perhotelan di Semarang. *Jurnal Akuntansi Dan Pajak*, 21(02), 539–547.
- Sunarka, P. S., & Bakhtiar, M. R. (2019). Pengaruh penerapan sistem informasi akuntansi, pengendalian internal, kompleksitas tugas, dan budaya organisasi terhadap kinerja karyawan. *Jurnal Ilmiah Aset*, 21(1), 53–62.
- Tiara, S., & Fuadi, R. (2018). Pengaruh keterlibatan pemakai, kemampuan teknik personal, dan pelatihan terhadap kinerja sistem informasi akuntansi (Studi pada perbankan syariah di Banda Aceh). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 3(4), 703–711.
- Trisnadewi, A. A. A. E., Amlayasa, A. A. B., & Rupa, I. W. (2020). Faktor-faktor yang mempengaruhi kinerja Siskeudes dalam meningkatkan kualitas laporan keuangan dana desa. *Jurnal Akuntansi*, 10(1), 37–52.
- Wahyudi, A. (2020). Pengaruh pemanfaatan aplikasi sistem keuangan desa terhadap kinerja manajerial perangkat desa dengan sistem pengendalian intern sebagai variabel moderasi. *Journal of Accounting, Finance and Auditing*, 2(2), 1–14.
- Wahyuni, E., & Widodo, S. (2019). Apakah pengendalian intern berpengaruh pada kualitas informasi laporan keuangan? *Journal of Business and Information Systems*, 1(1), 28–37. <https://doi.org/10.36067/jbis.v1i1.10>
- Wardani, D. K., & Andriyani, I. (2017). Pengaruh kualitas sumber daya manusia, pemanfaatan teknologi informasi, dan sistem pengendalian intern terhadap keandalan

- pelaporan keuangan pemerintahan desa di Kabupaten Klaten. *Jurnal Akuntansi*, 5(2), 88–98. <https://doi.org/10.24964/ja.v5i2.270>
- Widiantari, N. M. S., & Mertha, M. (2018). Pendidikan dan pelatihan memoderasi pengaruh teknologi informasi dan kemampuan pemakai pada kinerja sistem informasi akuntansi. *E-Jurnal Akuntansi Universitas Udayana*, 22(1), 804–830. <https://doi.org/10.24843/EJA.2018.v22.i01.p30>
- Wiguna, M. D. P. D., Yuniarta, G. A., & Prayudi, M. A. (2017). Pengaruh kualitas sumber daya manusia, pendidikan dan pelatihan, serta peran pendampingan desa terhadap efektivitas penggunaan sistem keuangan desa (Siskeudes) (Studi pada desa penerima dana desa di Kabupaten Buleleng). *E-Journal Universitas Pendidikan Ganesha*, 8(2).
- Wulandari, & Juliarsa, G. (2017). Pengaruh dukungan manajemen puncak, keterlibatan pengguna, program pelatihan terhadap kinerja sia pada BPR di Kediri. *E-Jurnal Akuntansi Universitas Udayana*, 19(2), 1290–1319.
- Wulandari, Y., & Widodo, S. (2020). Faktor-faktor yang mempengaruhi fraud: Studi pada pemerintah desa di Kabupaten Bantul. *Journal of Business and Information Systems*, 2(1), 12–20. <https://doi.org/10.36067/jbis.v1i2.34>
- Yesinia, N. I., Yuliarti, N. C., & Puspitasari, D. (2018). Analisis faktor yang mempengaruhi akuntabilitas pengelolaan alokasi dana desa. *Jurnal ASET (Akuntansi Riset)*, 10(1), 105–112.