



Accountability, information technology and village performance



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Abstract

This study aims to obtain empirical evidence about the influence of accountability, information technology on the performance of village officials. The performance of village officials is a measure that states how far the target (quantity, quality and time) achieved by an employee in carrying out their duties following the responsibilities given to him. The theory which is the basis in this research is stewardship theory. This research was conducted at the Sikka Regency Community and Village Empowerment Office with a quantitative approach. The total questionnaire distributed was 350 sheets with a response rate of 91.4% (320 questionnaires), the method used was non-probability sampling, namely purposive sampling. The data obtained were analyzed using multiple linear regression tests using the spss23 program. The results showed accountability and information technology had a positive effect on the performance of village officials. The contribution of this research is expected to be able to provide an overview and input to the local government and village officials in Sikka district to pay more attention to the management of the given budget from revenue to realization to improve the performance of village officials in budget management.

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1 Introduction

In the era of multi-dimensional national development, its management involves all government officials, both at the central and regional levels and even at the village level. The components or apparatus referred to should have optimal abilities in carrying out their duties. It is appropriate if the village area is the target of government and development activities, considering that the village government is the lowest government base in the Indonesian government structure which is crucial for the success of efforts in overall national development.

This is in line with the implications of the national development priority agenda in the administration of President Jokowi which states that the government will develop Indonesia from the periphery by strengthening regions and villages within the framework of the unitary state of the Republic of Indonesia. The village government is expected to be able to manage its territory independently, including the management of village assets, finances, and income to improve the quality of life in the village and the welfare of the community (Firmanzah, 2013).

According to Minister of Home Affairs Regulation No. 20 of 2018 which replaces Law No. 6 of 2014 concerning villages, states that the village is a legal entity that has territorial boundaries that are authorized to regulate and manage all government affairs, the interests of the local community based on community initiatives, original rights, and / or traditional rights that are recognized and respected in the unitary state of the Republic of Indonesia. To be able to carry out the mandate of the law, the government needs village officials to manage and prosper the village community to improve the performance of village officials.

The performance of village officials is a measure that states how far the target (quantity, quality and time) achieved by an employee in carrying out their duties following the responsibilities given to him. In its development, village officials still experience many obstacles in implementing governance in the village. The reality that happened turned out to be the main focus in development at this time because the performance of the village apparatus showed the success in achieving the vision and mission of the Village Law, namely to create a village that is advanced, strong, independent, just and democratic, has full authority in managing/regulating yourself to achieve the welfare of the village community (Saputra, 2016; Sugiarto, 2017; Yulihantini & Wardayati, 2017). In connection with the vision and mission of the village government and regarding demands for improving the performance of village officials as well as efforts to achieve the welfare of the village community, it is necessary to have a qualified village apparatus especially to know its tasks and functions in allocating the budget. In general, the allocated budget was not realized and there were allegations of deviating from the vision and mission that had been set to allow influence on the performance of village officials (Putri & Wirawati, 2020).

Budget accountability report in 2017 obtained from the office of community and village empowerment offices can be seen that for the total transfers given for each district amounted to Rp.108,927,876,594 but only Rp.102,856,427,462 were realized. The report shows that the budget has not been fully utilized even though the determination or target set was following the requests from each sub-district. This condition reflects the activities of the village government in achieving its vision and mission, which has not been fully realized and still has some weaknesses in carrying out these tasks and responsibilities, firstly related to financial statements in the form of accountability, and secondly the use of information technology in the form of Siskeudes application which is sufficient to help village officials in producing financial statements (Yuhertiana *et al.*, 2016).

Based on the phenomenon regarding the performance of village officials, this study uses the theory of stewardship. This research is also interesting and very important to be reviewed again so that it can provide benefits to local governments, as well as village officials in managing any existing budget (Mahsun, 2006; Annisa & Murtini, 2018; Rofika & Ardianto, 2014). The contribution of this research is expected to be able to provide an overview and input to the local government and village officials in Sikka district to pay more attention to the management of the given budget from revenue to realization to improve the performance of village officials in budget management. This research has also never been done in Sikka district. Therefore, it is very important to do and as an input to improve the performance of village officials. Based on the background description above, the main issues to be examined in this study are 1. Does accountability affect the performance of village officials? 2. Does information technology affect the performance of village officials?

Literature review and hypothesis

The Grand theory in this research is the stewardship theory. The Stewardship Theory describes a situation where managers are not motivated by individual goals but rather are aimed at their main outcome goals for the benefit of the organization, so this theory has a psychological and sociological basis that has been designed where executives as

stewards are motivated to act following the wishes of the principal, besides, that steward behavior will not leave the organization and steward trying to achieve the organization's goals. This theory is designed for researchers to examine situations where executives in the company as servants can be motivated to act in the best way on their principals (Donaldson & Davis, 1989, 1991). In this research, Steward (village apparatus) is expected to work as well as possible for the interests of the principal (community) and their institutions so that they can be trusted in acting following carrying out their duties and functions appropriately, planning and implementing the budget mandated to him. Village officials make financial reports as an obligation whereby the financial statements are in the form of accountability (accountability reports) as evidence that the village government has carried out its duties and functions so that the objectives of budget management can be achieved optimally. To produce financial reports in the form of accountability, the steward (village apparatus) is expected to mobilize all capabilities and expertise by utilizing information technology in the form of the application of the social affairs system as a support in carrying out its duties and functions.

Accountability is a broader concept than stewardship. According to Syaifullah (2017), the notion of accountability is an obligation to report and be responsible for the success or failure of the implementation of the vision and mission in achieving predetermined results, through the media of accountability which is done periodically. Seen from his perspective and based on the stewardship theory, accountability has a role as well as an objective in the form of external and internal goals that are used by the steward (village apparatus) as a report of accountability to the principal in accounting for the results obtained. Therefore, with accountability in managing village funds, budget absorption can occur optimally because of direct supervision from the regional government and the community. Donaldson & Davis, (1989, 1991), stated the relationship between executives as stewards motivated to act following the wishes of the principal. The explanation of the stewardship theory shows that village officials will do their best and be responsible in carrying out their duties to improve the performance of village officials following the rules related to budget management and according to the stewardship theory it can be said that the higher the accountability the better the performance of the village apparatus. Based on the description, the hypotheses that can be formulated are as follows:
H1: Accountability has a positive effect on the performance of village officials

Information technology (IT) is very important and very influential for human life. Without information technology, humans will not be able to develop with the times. In this research, the information technology used is the SISKEUDES application. The Village Finance Application (SISKEUDES) is an application developed by the Financial and Development Supervisory Agency (BPKP) to improve the quality of village financial governance. The aim of developing SISKEUDES is to assist the village government in managing village finances effectively, efficiently and to increase transparency and accountability in village finances. Through this application, it is hoped that the village government will be more independent in managing governance and natural resources owned, including financial management and village property. Based on Stewardship Theory, village officials will implement and do the best for the interests of the principal, namely the community and their institutions. To achieve and obtain the best and maximum results stewards (village officials) mobilize all their abilities and expertise to improve their abilities and as a supporting ability by utilizing information technology in carrying out tasks. From this statement it can be concluded that in improving the performance of village officials it is necessary to have information technology and based on Stewardship theory and empirical evidence it can be said that the better the village officials mastering information technology, the better the performance of village officials. Based on the description, the hypotheses that can be formulated are as follows:

H2: Information Technology has a positive effect on the performance of village officials

2 Materials and Methods

The population in this study was the village apparatus consisting of the village head, financial officer and secretary. The data used in this study are primary data obtained from the results of questionnaires distributed to respondents. The research variable is measured by a Likert Scale of scale 5. The data analysis technique used is multiple linear regression conducted to determine the empirical influence of Accountability, Information Technology on the Performance of Village Officials. The multiple regression model is denoted as follows:

$$Y = a + b_1X_1 + b_2X_2 + \varepsilon \dots \dots \dots (1)$$

Information:

Y : Performance

a : Y value if X = 0 (constant value)

b : Regression Coefficient

X1 : Accountability

X2 : Information Technology

 ε : Error (other factors affecting Y)

3 Results and Discussions

Testing is done with the help of SPSS software for Windows 13.0 with the results that can be seen in Table 1. Following:

Table 1
Multiple Linear Regression test results

Model	Unstandardized Coefficients		Standardized Coefficients	t	sig.
	B	Std. Error	Beta		
(Constant)	0,218	0,094		2,2324	0,021
Accountability (X1)	0,013	0,024	0,037	0,530	0,597
Information Technology (X2)	0,009	0,026	0,024	0,344	0,731
Adjusted R2					0,785
F count					92,289
Sig. F					0,000

Secondary Data, 2019

So, the equation of the multiple linear regression line is as follows:

$$Y = 0.218 + 0.013X1 + 0.009X2 + \varepsilon$$

Based on the above equation, things can be explained as follows:

- 1) A constant of 0.218 states that if the independent variable is considered constant, the average performance of the village apparatus is 0.218.
- 2) The Accountability Variable (X1) in Table 5.8 has a coefficient value of 0.013 meaning that each 1 unit increase in the accountability variable will increase the risk of village apparatus performance by 0.013 unit assuming the other variables are constant.
- 3) The Information Technology Variable (X2) in Table 5.8 has a coefficient value of 0.009 meaning that each 1 unit increase in the Information Technology Variable will increase the risk of village apparatus performance by 0.009 units assuming the other variables are constant.
- 4) The amount of R-square value of 0.785 means that 78.5% percent of the variable Village Apparatus Performance is influenced together by variations of the two independent variables (accountability and information technology), the remaining 21.5% percent is influenced by factors others are not included in the research model.
- 5) The calculated F value for the dependent variable of the performance of village officials is 92.289 with a significance of 0.000. Significance value $F = 0,000$ less than 0.05 indicates the significance of the effect of independent variables on the dependent variable is feasible. This means that accountability and information technology variables can predict or explain the phenomenon of the performance of village officials.

Effect of Accountability and Village Apparatus performance

The first hypothesis in this study is that accountability has a positive effect on the performance of village officials. The results of the multiple linear regression test showed that the significance value of the accountability variable was 0,000

and smaller than 0.05, so the first hypothesis was accepted. The results of this study can contribute to or support the stewardship theory.

Stewardship Theory describes a situation where managers are not motivated by individual goals but rather are aimed at their main outcome goals for the benefit of the organization (Donaldson & Davis, 1989, 1991). In this case, Accountability concerns the ability of village officials to account for what is done in the interests of the principal (community) rather than his interests because it will encourage the village officials to get good results from the tasks they do in the form of improved performance (Tower, 1993; Dalnial *et al.*, 2014; Hatrup & Ford, 1995; Stewart, 2009). Based on the explanation of the theory of stewardship and the results of this study prove that the higher the accountability, the better the performance of village officials. The results of this study are in line with Asrini *et al.* (2014), which states that public accountability has a positive and significant effect on organizational performance at the District Office in Buleleng Regency. The results of this study are also in line with Pandeni *et al.* (2017), which states that public accountability is a partially positive and significant effect on organizational performance.

Effect of Information Technology and Village Apparatus performance

The second hypothesis in this study is that information technology has a positive effect on the performance of village officials. The results of the multiple linear regression test show that the significance value of information technology is 0,000 and less than 0.05, which means that there is a significant influence between the information technology variable (X2) on the variable Performance of the Village Officials (Y). The results of this study can contribute to or support the stewardship theory raised in the study.

Stewardship Theory describes a situation where executives in a company as servants can be motivated to act in the best way on their principals (Donaldson & Davis, 1989, 1991). In this case, Steward (village apparatus) uses information technology in the form of the application of the siskeudes as a tool to facilitate village officials in managing village finances effectively, efficiently as well as increasing transparency and accountability of village finances. In this way, the application of information technology in the form of the siskeudes application is very important in supporting and improving the performance of every employee or village official. The results of this study prove that the higher the mastery of information technology in managing data, the performance of village officials will also increase or get better (Igbaria & Tan, 1997; Li & Ye, 1999; Sher & Lee, 2004; Mun *et al.*, 2006; Attaran, 2004; Love & Irani, 2004).

The results of this study are in line with research conducted by Setiawan (2017) that the application of the siskeudes application in terms of quantity, quality, and timeliness has a positive effect on the performance of village officials. The application of the siskeudes resulted in a more transparent and accountable village financial reports so that the performance of village officials also improved. This study is in line with the research of Malahika *et al.* (2018), which shows that the application of the Siskeudes application has a positive effect on performance.

4 Conclusion

Based on the results discussed in the previous chapter on accountability, information technology and the performance of village officials, it can be concluded that Accountability and Information Technology have a positive effect on the performance of village officials. This shows that the higher the accountability and mastery of information technology, the better the performance of village officials. Suggestions based on the results carried out are that further research should be supplemented with interview methods, replacement of research sampling techniques, add variables that can affect the performance of village officials such as education, work experience, and training and be able to pay attention and refine the questionnaire questions to produce more valid and reliable data.

Recommendations

This study still has some limitations that are expected to be corrected in subsequent studies, namely the limited time of the study, causing some answers given by village officials as respondents in this study cannot be controlled with certainty whether the answers of respondents are honest or not and the number of village heads who were respondents in this study there are still few, while the highest authority over village financial management is the village head, so it is expected that for further research there will be more village head respondent respondents.

Conflict of interest statement

The authors declared that they have no competing interests.

Statement of authorship

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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