

IMPLEMENTATION OF THE ACCOUNTING INFORMATION SYSTEM IN THE FINANCIAL MANAGEMENT OF COMMUNITY HEALTH CENTER

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ABSTRACT

This research aims to determine the influence of transparency and accountability on the implementation of the Accounting Information System in the Financial Management of Community Health Center Regional Public Service Agency (BLUDs). The type of research used in this research is associative research. The data collection technique in this research uses a questionnaire. The sample collection technique used was the nonprobability sampling method. The types of data in this research are primary and secondary data, totaling 152 respondents consisting of heads of community health centers, heads of administration, revenue treasurers and expenditure treasurers at community health centers in the cities of Meranti, Bengkalis and Dumai, Indonesia. The analytical test tool used is SmartPLS 4. The research results show that transparency and accountability have a positive and significant effect on financial management, while the accounting information system has a positive but not significant effect on financial management.

Keywords: Transparency, Accountability, Accounting Information Systems, Financial Management

INTRODUCTION

The current era of globalization demands the implementation of openness, accountability, effectiveness and efficiency in financial management through a good governance structure. Because financial information is generated for many internal and external parties through the accounting process, changes are needed in the field of government accounting to create a good governance system.

The field of public accounting has developed very rapidly in a short time. The practice of public accounting is currently receiving increasing attention from state and regional authorities and various other public entities, including foundations, hospitals, and health centers.

Regulation of the Minister of Health of the Republic of Indonesia Number 43 of 2019 concerning Community Health Centers (Puskesmas) describes these Puskesmas as Individual Health Centers and first-class Community Health Centers that prioritize the promotion and prevention of public health in their operational areas.

The success of government agencies can be assessed from their ability to provide quality public services. Therefore, to achieve good service for the community, the government needs a Regional Public Service Agency or can be abbreviated as BLUD in order to improve services to the community in order to realize general welfare and make the life of the nation smarter as stated in the preamble to the Law of the Republic of Indonesia in 1945.

Puskesmas, as a public health service institution with the status of a Regional Public Service Agency, should operate professionally, accountably and transparently. The Regency/City Government provides

direction and supervision which includes monitoring and evaluating the performance of Community Health Centers periodically and continuously, in an effort to improve the quality of services provided to the community (Ministry of Health of the Republic of Indonesia, 2019).

The management and use of capitation payments from BPJS for First Level Health Facilities (FKTP) must be regulated because these funds are used to improve the quality of public health. First Level Health Facility (FKTP) capitation money from BPJS. Regarding the Management and Utilization of JKN Capitation Funds in First Level Health Facilities Owned by Regional Governments, the government issued Presidential Regulation (Perpres) Number 32 of 2014. Budgeting, implementation, administration and accountability are part of the management of capitation funds (blud.co.id).

When the puskesmas is implemented as a BLUD, PNPB funds do not have to be deposited first into the regional treasury for direct use, including from BPJS. Puskesmas can also make budgets flexibly and independently to create SKPD Activity and Budget Plans (RKA). Additionally, you can independently apply for BLUD status and carry out procurement and inventory control throughout the application process. Menurut Government Regulation Number 12 of 2019 Article 209 paragraph (1) tentang regional financial management, "All BLUDs are managed independently." BLUDs can also be involved in debt and credit, collaboration, and external investment as long as it serves the interests of BLUD.

Because community health centers are one of the public health service organizations that play an important role in providing the community with access to high quality and affordable health services, financial management of these facilities is very important. Effective financial management can ensure the availability of sufficient resources to run health facilities and meet the community's health service needs.

According to Sari (2020), financial management is planning, organizing, directing and controlling financial activities such as procuring and utilizing business funds. With competent financial management, community health centers can achieve their goals.

Financial management has three main component objectives, namely leadership, improvement and accountability. This accountability is carried out by the authorities which is a sign of planning each activity or development and financial management of the authority carrying out a certain time. Financial management is also needed to prepare the information needed in the management cycle, such as preparation, planning, implementation, monitoring and evaluation of government enforcement.

Financial management of community health centers is very important because community health centers are one of the public health service institutions that have a strategic role in providing affordable and quality health services for the community. Good financial management can help ensure that sufficient resources are available to operate health centers and provide the health services needed by the community. Especially in financial management regarding income and expenditure, some of the Regional Public Service Agency (BLUD) income in accordance with Permendagri No. 79 of 2018 is obtained from services, grants, results of collaboration with other parties, APBD, APBN, and others, namely legitimate BLUD revenues.

BLUD income from services is in the form of fees received for community services. The Regional Public Service Agency (BLUD) can charge public fees in exchange for goods/services or related services provided with regional service unit tariff regulations and can be managed directly to fund BLUD expenditures in accordance with the Cost Budget Plan (Permendagri, 2007).

For the 2020 BOK program or budget, the POA was prepared at the end of 2019, based on the many incidents at community health centers, one of which occurred in Bengkalis Regency regarding the BOK UPT program for Bengkalis and Bantan District Health Centers in 2020. As a regional government in providing health services to the community, One form of health service is to build health service units, namely Community Health Centers, totaling 2 units in Bengkalis Regency and 3 units in Bantan Regency. Bengkalis Regency consists of Sei Alam Health Center and Meskom Health Center and Bantan Regency consists of Pambang, Pematang Duku and Selat Baru Health Centers.

Every community around the world hopes that dealing with health problems will be simple and not limited by resources or time, especially when it comes to the health of pregnant women and their children as well as the health of the environment, especially after the COVID19 virus was first widely publicized. emerged in Indonesia towards the end of 2019. This not only had an impact on health but also had an impact on the economy, so there were cases of alleged irregularities in 2019 DAK BOK funds at the Bengkalis Health Service. This alleged irregularity is still under investigation. The following are the facts of the case of alleged misappropriation of Bengkalis Regency Service DAK BOK funds. A non-governmental organization (NGO) took this case to the Riau Regional Police. This concerns the Head of the Bengkalis District Health Service (Nadi,2020).

Previous research has examined various factors that influence financial management. The first factor in this research is transparency. Transparency is a situation where an organization honestly discloses information to the public in carrying out its activities. By implementing a good transparency system by an agency, it can influence the public to increase trust in the performance of that institution or agency (Latif and Savitri, 2021).

Good governance is increasingly developing in Indonesia, which is increasingly encouraging improvements in various aspects of Indonesian good governance. One of the most important things that can be done in developing good governance is public service reform. One of the values of good government governance that must be implemented in the state civil apparatus is transparency.

So far, public services are known as a field that is difficult for the public and service users to know about. Transparency is important so that the user community in managing public services knows what their rights and obligations are in public services. One of the basic public services is public health.

Avellyni and Making's (2021) research states that transparency has no effect on financial management, while Latif and Savitri's (2021) research shows that transparency has an effect on financial management.

The second factor that influences financial management is accountability. According to Radjak and Taidi (2022), accountability is the clarity of functions, structures and systems entrusted to BLUDs so that their management can be accounted for. We can conclude that institutions that have the authority to supervise public resources bear the burden of accountability.

The government sometimes only implements the principle of accountability as a form of responsibility as a government to complete its performance to parties who have given it trust. In fact, by implementing the principles of good governance, it will be easier for the government to achieve good and targeted governance. So in this situation, financial management is prone to deviations in realizing the dreams that society wants to create an even better agency (Septian et al., 2022).

This is in accordance with research which shows that financial management is influenced by responsibility as reported by Sukmawati and Nurfitriani (2019). However, according to research by Agustiana (2020), financial management is not affected by responsibility.

The next factor that influences financial management is the accounting information system. According to Trabulsi (2018), an accounting information system is a tool that can help organizational management improve its control over company operations and develop company performance. This system includes information related to income, expenses, employee and customer data, and company taxes. Accounting information system is often abbreviated as SIA. The aim of an accounting information system is to provide a flow of data that is relevant, accurate and important for the smooth running of the business.

The research findings of Yusuf, M. (2021) show that financial management is influenced by the accounting information system, but Ningsih's (2021) research shows that financial management is not influenced by the accounting information system.

Researchers are interested in reviewing this research because previous research has provided conflicting results. The study cited in this article is the Influence of Transparency and Accountability on Village Financial Management by Ediska Harosa Putri et al. (2022), which shows the relationship between these two concepts and financial management. The accounting information system is another variable added in this research. Therefore, with the title Implementation of the Financial Administration Accounting Information System for Community Health Center BLUDs, researchers wish to conduct additional studies.

HYPOTHESIS DEVELOPMENT

The Effect of Transparency on Financial Management

Transparency is described as providing access to the public to information about government and making it easy to obtain sufficient and accurate information by Ediska Harosa Putri et al. (2022). Transparency also requires planning because planning refers to the ability to create and communicate plans, goals, strategies, and decision-making processes openly. Transparency and responsibility are mutually reinforcing, high levels of transparency tend to create an environment where responsibility can be better maintained, while good responsibility also encourages the adoption of higher levels of transparency. Both are important aspects in building trust, integrity, and credibility of an entity/organization.

Stewardship theory states that budgets prepared by executives meet three criteria to be considered transparent: budget policies must be published, budget documents must be easy to retrieve, and reports must be easy to obtain, easy to track, and provided in a timely manner. information to the public.

The implications of stewardship theory in this research help explain why community health centers exist: they are leading organizations that uphold the public interest, carry out their mandate effectively, and manage resources to maximize shared welfare, public service, and financial goals. According to Septian et al. (2022), transparency is public access to open, honest and comprehensive financial information. This is because the public has the right to know, among other things, about government accountability in managing public resources.

Even though Avellyni and Making's (2021) research states that transparency has nothing to do with financial management, findings from Latif and Savitri's (2021) research show that transparency does have an effect.

Thus, it can be concluded that transparency is information about finance that is open and honest to the wider community, so that the public can access it and know what form of accountability an institution has in managing finances. By implementing transparency, the principles of good governance will be realized.

Based on theoretical studies and previous research results, the following hypothesis is formulated:

H1: Transparency influences financial management.

The Influence of Accountability on Financial Management

Ediska Harosa Putri et al. (2022) defines accountability as responsibility to the public for all actions taken. This is in line with the stewardship theory believed by the principal. The government must manage its resources effectively in order to fulfill its vision and mission, as stated in stewardship philosophy. This will increase incentives for stewards (management), who are trusted by principals (people) to act in the best interests of the company (financial management) and not their own interests.

Owner satisfaction and organizational success are closely correlated, according to stewardship theory. Utility functions will be maximized when management maintains and optimizes organizational wealth with business performance. The idea that managers should align their goals with those of owners is a basic principle of stewardship. However, this does not mean that administrators do not have access to basic requirements.

The responsibility of individuals or business owners who are entrusted to manage public resources or those involved in accordance with what is entrusted and can be accounted for is defined as accountability, according to Iznillah et al. (2018).

Research conducted by Ngakil and Kaukab (2020) states that accountability influences financial management. Agustiana's (2020) research findings are different, namely that they show there is no relationship between accountability and financial management.

Therefore, it can be said that accountability is a type of obligation that applies to individuals or institutions and must be held accountable in order to achieve the desired goals and results.

Based on theoretical studies and previous research results, the following hypothesis is formulated:

H2: Transparency influences financial management.

The Influence of Accounting Information Systems on Financial Management

Accounting information systems, according to Trabulsi (2018), are tools that organizational management can use to improve performance and provide greater control over daily operations. Identification, collection, processing and dissemination of accounting data to staff members and decision makers at all levels of the organization is part of an accounting information system. A computerized information system called an Accounting Information System (AIS) processes and displays financial data related to transaction data from the accounting cycle. Users can utilize this information to help them make and assess economic decisions, and also serve as a mandate for them to carry out management of allocated resources as financial reports to organizational management.

Accounting has a very close relationship with information systems; This relationship can be reflected in terms of accounting information, which involves all activities and all parties in an institution. Accounting acts as an economic and financial information system that is able to provide benefits to consumers. To obtain accounting information that is easy to process, a good mechanism or activity is needed. A good processing system is a structured system consisting of procedures, methods, techniques or methods that allow human involvement to support goal achievement.

The main theory applied in relation to these two concepts is stewardship theory, which discusses the degree of openness and good governance. Stewardship theory is a specific theory applied in this research relating to the public sector. The aim of stewardship theory is to achieve organizational goals while explaining the dynamics between actors and managers.

According to research findings by Yusuf, M. (2021), there is a relationship between accounting information systems and financial management; However, research by Ningsih, LP (2021) did not find this relationship.

H3: Accounting information systems influence financial management.

METHOD, DATA, AND ANALYSIS

Population and Sample

The research population consisted of 38 Community Health Centers spread across three districts, namely Meranti Islands Regency, Bengkalis Regency, and Dumai City. Nonprobability sampling is the approach used for samples. Head of Puskesmas administration, revenue and expenditure treasurer, head of operations, and person in charge of financial reporting at the Puskesmas are requirements to participate in this research.

This research involved 152 (one hundred and fifty two) people representing 38 (thirty eight) Community Health Centers. Four respondents from each center participated, including the head of the center, head of administration, revenue treasurer and expenditure treasurer. There were 38 samples and 38 population members in this investigation.

Operational Definition and Measurement of Research Variables

Financial Management (Y)

Planning, implementation, reporting and financial accountability are all included in financial management (Taslim, 2021). The Likert scale is used in the measurement scale. Taslim (2021) lists planning, implementation, administration, reporting and accountability as markers of financial management.

Financial management of community health centers is very important because community health centers are one of the public health service institutions that have a strategic role in providing affordable and quality health services for the community. Good financial management can help ensure that sufficient resources are available to operate health centers and provide the health services needed by the community.

Transparency (X1)

The public, or people who need knowledge about public resource management activities, are parties who are transparent to the government (Taslim, 2021). Transparency aims to present information openly and clearly to the public. In the context of an organization or government, transparency means providing open access to information about policies, budget activities and actions taken, so that it can help understand and assess the performance and accountability of an organization or government.

The Likert scale is used in the measurement scale. Taslim (2021) defines transparency indicators as openness of processes, availability and accessibility of documents, as well as clarity and completeness of information.

Accountability (X2)

Accountability is the responsibility of the financial management implementation team to the community, where the head of the UPT Puskesmas is the main person responsible (Taslim, 2021). The

measurement scale uses a Likert scale. According to Taslim (2021), accountability indicators are reporting, accountability, administration and compliance with the law.

Accounting Information System (X3)

According to Trabulsi (2018), an accounting information system is a tool that can help organizational management to improve its control over company operations and develop company performance. The measurement scale uses a Likert scale. According to Dewantara (2018), accounting information system indicators are human resources (HR), equipment, forms, recording, procedures and reports.

Data Collection Technique

In this research, a questionnaire was used as a data collection tool. A questionnaire is a tool used to collect data consisting of a series of questions that must be answered by respondents selected as research samples.

Data Analysis Method

SmartPLS (Partial Least Square) software version 4.0 was used in the data analysis procedure for this research, which uses structural equation modeling—partial Least Squares (SEM-PLS).

RESULT AND DISCUSSION

External Model Evaluation

The outer model is used to determine the validity and reliability values of the latent variables and data-related indicators.

Convergent Validity

The indicator for each variable is said to be valid if the loading factor value is > 0.7 for the targeted construct.

Table 1.
Outer Loading

	Transparency	Accountability	Accounting information system	Financial Management
Transparency	1,000			
Accountability		1,000		
Accounting Information System			1,000	
Financial Management				1,000

(Source: Processed primary data, 2023)

From Table 1, it can be seen that the loading factor value for each indicator is > 0.7 for the targeted construct. This means that all the indicators above are valid (meet convergent validity). The following is a picture of the factor loading diagram for the indicators in the research model.

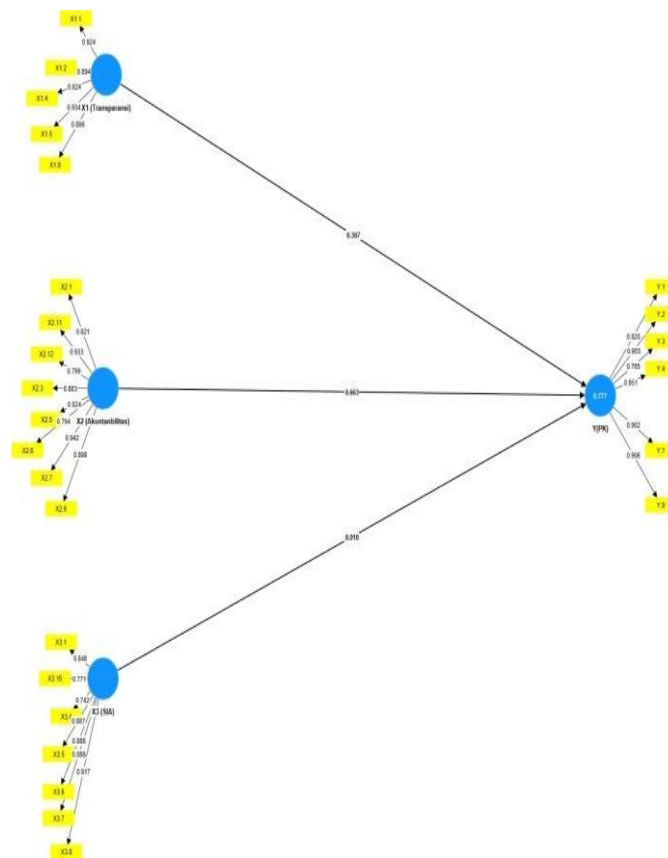


Figure 1:
Algorithm Analysis Results

Figure 2 shows that on the targeted buildings, the loading factors for every indication are more than 0.7. So, each of the above signs is reliable.

Discriminant Validity

The idea behind discriminant validity is that there should not be a strong correlation between measures of different constructs.

Table 2
Cross Loading

	Transparency	Accountability	Accounting Information System	Financial Management
Transparency	1,000			
Accountability	0.577	1,000		
Accounting Information System	0.838	0.610	1,000	
Financial Management	0.740	0.869	0.677	1,000

Source: Primary data processed using SmarthPLS (2023)

If the cross loading value of the target construct is greater than the outer loading value of the other constructs, then the indication on that variable is considered valid. Table 2 shows that the cross-loading value of the transparency indicator is greater than other constructs. As with the other four constructs, the targeted construct has a higher value than the other constructs.

Trust Test

Reliability tests can be measured using composite reliability values and strengthened by looking at the Cronbach's Alpha values of the indicator blocks that measure each construct.

Table 3.
Composite Reliability and Cronbach's Alpha values

	Cronbach's Alpha	Composite Reliability
Transparency	0.936	0.943
Accountability	0.951	0.963
Accounting Information system	0.935	0.947
Financial Management	0.934	0.944

(Source: processed primary data, 2023)

Table 3 presents the Composite Reliability results which show a satisfactory value because it is greater than 0.7 and Cronbach's Alpha is greater than 0.60.

Evaluation of Inner Model

The significance of the structural parameter coefficients is used along with the R-Square model for endogenous constructs and the t-test to evaluate the inner model.

Table 4.
R-Square Value

	R- Square
Financial Management	0.777

(Source: Processed primary data, 2023)

Table 4 shows that 77.7% of the variance in financial management variables is explained by exogenous variables, namely transparency, accountability and accounting information system variables. The remaining variation is explained by other variables not covered in this study.

Hypothesis testing

Hypothesis testing can be tested using the bootstrapping method, namely by looking the significance of the model in testing the structural model can be seen from the statistical t value.

Table 5.7
Hypothesis Testing Summary

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistic (Io/STDEVI)	P values
Transparency > Financial Management	0.307	0.303	0.092	3,347	0.001
Accountability > Financial Management	0.663	0.665	0.057	11,565	0,000
Accounting Information Systems > Financial Management	0.010	0.014	0.088	0.111	0.912

Source: Data processed by SmartPLS version 4

The following is a diagram of t-statistic values based on output with SmartPLS:

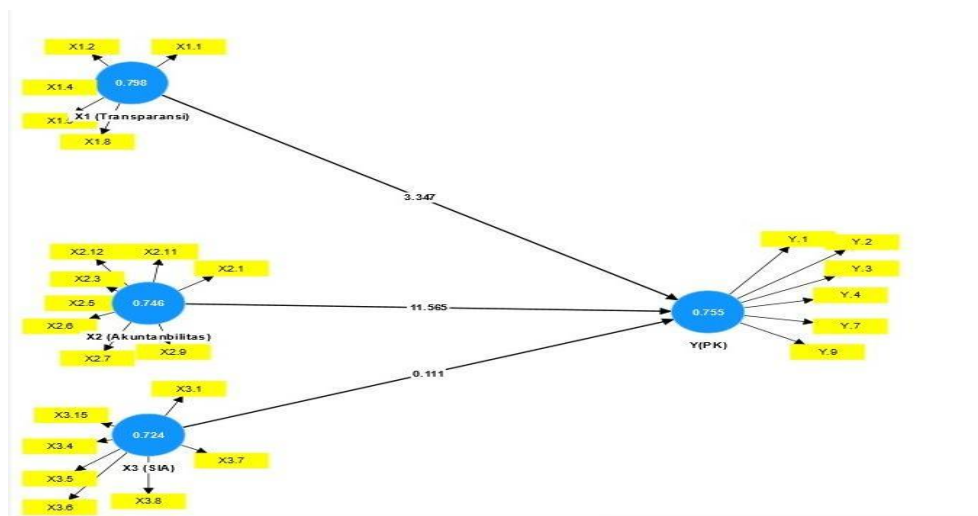


Figure 3. Bootstrapping Output

- Transparency has a significant impact on financial management (0.307) with t (3.347 > 1.96) or p value (0.001 < 0.05).
- The management of (0.663) is significantly influenced by accountability, which is indicated by a t statistical value (11.565 < 1.96) or p value (0.000 < 0.05). Improved financial management is influenced by changes in accountability.
- Financial management is not significantly influenced by the accounting information system (0.010) with t statistic (0.111) > 1.96 or p value (0.912 > 0.05). Every modification made to the accounting information system creates accountability of financial management.

CONCLUSION

a. Conclusion

The following conclusions can be drawn from research findings regarding the impact of accounting information systems, accountability and openness on the financial management of BLUD Puskesmas:

1. Based on the results of PLS-SEM calculations, it can be concluded that transparency has a significant influence on financial management of (0.307) with t (3.347 > 1.96) or p value (0.001 < 0.05). Any changes to transparency will significantly improve financial management. Transparency has an effect on financial management because it provides clarity and completeness of information to the public, there is a website or organizational publication media from the health center and so that financial management can be carried out efficiently and effectively.
2. Based on the results of PLS-SEM calculations, it can be concluded that Accountability has a significant influence on management of (0.663) with t statistics (11.565 < 1.96) or p value (0.000 < 0.05). Every change in accountability has an impact on improving financial management. Accountability influences financial management because it provides complete information in financial reports so that it can be used in decision making and provides accountability for performance effectively and efficiently.
3. Based on the results of PLS-SEM calculations, it can be concluded that the accounting information system has an insignificant influence on financial management of (0.010) with t statistics (0.111 > 1.96) or p value (0.912 > 0.05). Every change to the accounting information system has the impact of increasing financial management accountability.

b. Research Limitations

In writing this article, researchers still have many shortcomings and limitations so improvements are needed for the future. These limitations include:

1. The subjects of this research were 38 public health facilities spread across three districts in province of Riau.
2. By using three independent variables and one dependent variable, the variables used in this study are limited.

c. Research Suggestions

Based on several research limitations above, the researcher provides suggestions for further research, namely:

1. Increase the number of research samples and observation period, so that the data produced is better.
2. The research object studied is broader, not only limited to 3 districts/cities spread across Riau Province.
3. Future research should add other independent variables that are not explained in this research. Future researchers are expected to develop this research by adding other variables that can influence financial management.
4. Future researchers can conduct research at other Regional Public Service Agencies such as hospitals, so that this research can be used as a comparison for research that will be carried out.
5. The Regional Public Service Agency (BLUD) Community Health Center further improves Transparency, Accountability and Accounting Information Systems because it will make it easier for agencies to manage finances, resulting in good financial management.

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