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Research Article

The Implementation of the Regional Government Accounting System, Accounting Literacy and Internal Control on Performance Accountability at the Department of Community and Village Empowerment in Trenggalek Regency

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ABSTRACT

This study aims to determine the application of the local government accounting system, accounting literacyand internal control over performance accountability at the Community and Village Empowerment Office of Trenggalek Regency. The research method used by distributing questionnaires to 42 respondents at the Community and Village Empowerment Office of Trenggalek Regency, to test the results of this study using multiple linear regression analysis with the help of SPSS version 26. The results of this study show that the Local Government Accounting System affects Performance Accountability, Accounting Literacy affects Performance Accountability, and Internal Control affects Performance AccountabilityThis research contributes to all employees in the Community and Village Empowerment Office that it is important to understand the local government accounting system, accounting literacy and internal control when doing work so that they are able to increase performance accountability at the Community and Village Empowerment Office.The limitation of this research is that the number of respondents is less than 50 respondents and can be further refined by adding variables in testing performance accountability.

Keywords: Performance accountability; Accounting Literacy; Internal Control; Regional Government Accounting System

1. INTRODUCTION

Accountability is becoming increasingly important nowadays, especially in the era of globalization that encourages governments to build good and clean governance. In this context, improving the operational efficiency of the public service sector has also become a top priority. We hope that government agencies can provide better public services to the community because the needs and expectations of the public for public services are increasing. To achieve this, it is very important to consider elements that can enhance or reduce the efficiency of government accountability (Hendrianto, 2022). To what extent the government is able to adapt to the demands of the industry and society, as well as optimize the organization's operations to achieve specific goals, is a way to measure governance and government performance. Because this will impact good governance, the Indonesian government is striving to enhance the operational accountability of government institutions. The political and economic fields are widely influenced by this increase in accountability. In the economic sector, increased accountability will encourage an improved investment environment. Conversely, increased political accountability can enhance public trust in the government. However, the major issue at present is the lack of accountability in Indonesian government institutions.This problem is also caused by factors such as the increase in technology-related fraud in various government agencies. Indonesia is one of the most corrupt countries in Southeast Asia and the world, with corruption as one type of fraud being a major problem for its government. Government agencies are responsible for reporting the success or failure of programs and activities that have been approved by stakeholders in terms of performance accountability.

The goal is to achieve the organization's mission in a measurable way and in accordance with the previously established operational objectives and targets. To measure the achievements of government organizations, performance indicators are usually set periodically (Puturani, 2020). There are several variables that can affect the performance accountability of government organizations, including the implementation of regional government accounting systems, knowledge of accounting, and the organization's internal control.The Regional Government Accounting System (SAPD) is a systematic collection of rules, organizations, tools, and other components to carry out accounting functions, from transaction analysis

to financial reporting within government organizations. On the other hand, the government accounting system is a systematic collection of rules, organizations, tools, and other components to perform accounting functions, from transaction analysis to financial reporting within government organizations. Recording, summarizing, and reporting are usually indicators of the regional government accounting system.It is important to ensure that financial reports are prepared correctly and that accounting runs smoothly. implementing the planned empowerment program, which includes activity coordination, training, and infrastructure development in accordance with the established priorities and objectives. Third, their quarrel was conducted by officials from the PMD Office due to allegations of corruption in the management and installation of local village communication and information networks project worth 27 billion rupiah in the 2019-2023 budget.Anaan (2020) states that accounting literacy is the ability to understand financial accounting methods based on government accounting standards. Fibriyani et al. (2021) state that accounting knowledge can be understood from two perspectives: as a specific skill used in real-life practice and as a subject taught in higher education institutions. Friyani (2020) states that formal and non-formal education, as well as courses and training, can help people understand accounting. An accounting background can make understanding easier because they know a lot about accounting. As policymakers, accountants must be trustworthy.

Internal control is a process initiated to provide evidence that control objectives have been achieved. This is an important part of management activities and applies to all business operations. Internal control involves organizational structure, techniques, and other actions aimed at safeguarding the organization's assets, ensuring accurate and reliable accounting data, and reducing inefficiency and unavailability (Puturani, 2020). To monitor and supervise management performance in budget implementation, a good reporting system is required. The results of the BPK audit regarding the performance of the Trenggalek Regency government in 2023 provided an unmodified opinion (WTP). Research on the influence of the implementation of the regional government accounting system, understanding of accounting, and internal control on performance accountability at the Community Empowerment Office.

2. RESEARCH METHOD

This study adopts an explanatory research approach, aiming to explain the position of each variable under investigation, as well as the relationships and effects among them. The research was conducted at the Department of Community and Village Empowerment of Trenggalek Regency, located at Jl. KH. Wachid Hasyim No. 5, Sosutan, Trenggalek. The study involved all 42 employees of the department, using a saturated sampling technique, as all members of the population were included, in line with Sugiyono (2019). Data were collected using a questionnaire, which contained a series of structured questions to be answered directly by the respondents. To measure responses, this study used the Likert scale, which captures individual or group attitudes, opinions, and perceptions toward social phenomena. Each item in the questionnaire was assigned a specific weight based on the type and frequency of responses, allowing for quantifiable data analysis.

The data analysis began with quantitative descriptive statistical techniques, which serve to test, measure, and evaluate hypotheses through mathematical and statistical calculations. Prior to conducting further analysis, data quality tests were performed, including validity and reliability testing. The validity test assessed whether the questionnaire items accurately measured the intended variables. According to Sugiyono (2019), an item is considered valid if the correlation between the item score and the total score exceeds 0.05. The reliability test determined the consistency of the instrument using the reliability coefficient; a value greater than 0.06 indicates that the instrument is reliable.

Following this, classical assumption tests were conducted, including the normality test, multicollinearity test, and heteroscedasticity test. The normality test was performed using the Kolmogorov-Smirnov (K-S) test to evaluate whether the residuals in the regression model followed a normal distribution. A significance value greater than 0.05 indicates a normal distribution. The multicollinearity test examined whether high correlations existed among the independent variables. This was assessed through the Variance Inflation Factor (VIF) and Tolerance Value using SPSS software. Multicollinearity is considered absent if the Tolerance Value is above 0.10 and the VIF is less than 10. The heteroscedasticity test, based on Ghozali (2018), aimed to identify whether the variance of residuals across observations was consistent. The presence or absence of heteroscedasticity was determined by analyzing scatterplot patterns; a random scatter above and below zero indicates no heteroscedasticity. To examine the effects of the independent variables on the dependent variable, multiple linear regression analysis was employed. This analysis assessed the influence of the Implementation of the Regional Government Accounting System (X1), Accounting Literacy (X2), and Internal Control (X3) on the Performance Accountability (Y) of the department. The regression model used is as follows:

$$\mathbf{Y = a + \beta 1X1 + \beta 2X2 + \beta 3X3 + e}$$

Where:

- **Y** = Performance Accountability of the Department of Community and Village Empowerment of Trenggalek Regency
- **X1** = Implementation of the Regional Government Accounting System
- **X2** = Accounting Literacy

- **X3** = Internal Control
- **a** = Constant
- **β1, β2, β3** = Coefficients of the independent variables
- **e** = Error term

To statistically verify the research hypotheses, **hypothesis testing** was conducted, including the **t-test (partial test)** and the **F-test (simultaneous test)**. The **t-test** was used to assess the individual significance of each independent variable on the dependent variable. If the t-calculated value exceeds the t-table value and the significance (Sig.) is less than 0.05, the variable is considered to have a significant partial effect. On the other hand, the **F-test** evaluated whether the independent variables jointly influenced the dependent variable. A significant F value (Sig. < 0.05) and F-calculated greater than F-table indicate that all independent variables simultaneously affect performance accountability. Lastly, the **coefficient of determination (R^2)** was used to measure how well the regression model explains the variation in the dependent variable. The R^2 value ranges from 0 to 1, with a higher value indicating a stronger explanatory power of the model.

3. RESULTS AND DISCUSSION

3.1 Results of Validity Test

3.1.1. Results of the Validity of the Regional Government Accounting System

Here are the results of the validity test given to 42 respondents, and the results can be seen in the **Table 1.**

Table 1. Results of the Validity Test
Regional Government Accounting System (X1)

	R Count	R Table	Descriptions
Regional Government Accounting System	,750	0.2573	Valid
Regional Government Accounting System	,804	0.2573	Valid
Regional Government Accounting System	,783	0.2573	Valid
Regional Government Accounting System	,689	0.2573	Valid
Regional Government Accounting System	,728	0.2573	Valid
Regional Government Accounting System	,804	0.2573	Valid

Source: Processed data, 2024

Based on the validity results (**Table 1**), the Pearson Correlation value (r count) is obtained. Meanwhile, the rtabel can be calculated from the r statistical table with a two-tailed test, where df = 40 (obtained from the df formula n-2, where n is the sample size of 42 respondents). Thus, the rtabel result is 0.2573, obtained from the rtabel formula with a significance level of 0.05. So it can be concluded that the Pearson Correlation value (rhitung) is greater than the value of 0.2573 (rtabel), which means it is valid.

Table 2. Results of the Validity Test
Accounting Literacy (X2)

	R Count	R Table	Description
Accounting Literacy	,642	0.2573	Valid
Accounting Literacy	,824	0.2573	Valid
Accounting Literacy	,824	0.2573	Valid
Accounting Literacy	,896	0.2573	Valid
Accounting Literacy	,842	0.2573	Valid
Accounting Literacy	,807	0.2573	Valid

Source: Processed data, 2024

Based on the validity results (**Table 2**), the Pearson Correlation value (rhitung) is obtained. Meanwhile, the rtabel can be calculated from the r statistical table with a two-tailed test, where df = 40 (obtained from the df formula n-2, where n is the sample size of 42 respondents). Thus, the rtabel result is 0.2573, obtained from the rtabel formula with a significance level of 0.05. So, it can be concluded that the Pearson Correlation value (rhitung) is greater than the value of 0.2573 (rtabel), which means it is valid.

Table 3. Results of the Validity Test

Internal Control (X3)

	R Count	R Table	Description
Internal control	,882	0.2573	Valid
Internal control	,923	0.2573	Valid
Internal control	,865	0.2573	Valid
Internal control	,923	0.2573	Valid
Internal control	,882	0.2573	Valid
Internal control	,923	0.2573	Valid
Internal control	,882	0.2573	Valid
Internal control	,895	0.2573	Valid
Internal control	,882	0.2573	Valid
Internal control	,827	0.2573	Valid
Internal control	,760	0.2573	Valid
Internal control	,768	0.2573	Valid
Internal control	,718	0.2573	Valid
Internal control	,768	0.2573	Valid

Source: Processed data, 2024

Based on the validity results (**Table 3**), the Pearson Correlation value (rhitung) is obtained. Meanwhile, the rtabel can be calculated from the r statistical table with a two-tailed test, where df = 40 (obtained from the df formula n-2, where n is the sample size of 42 respondents). Thus, the rtabel result is 0.2573, obtained from the rtabel formula with a significance level of 0.05. So it can be concluded that the Pearson Correlation value (r count) is greater than the value of 0.2573 (r table), which means it is valid.

Table 4. Validity Test Results

Performance Accountability (Y)

	R Count	R Table	Description
Performance accountability	,655	0.2573	Valid
Performance accountability	,802	0.2573	Valid
Performance accountability	,810	0.2573	Valid
Performance accountability	,849	0.2573	Valid
Performance accountability	,655	0.2573	Valid
Performance accountability	,764	0.2573	Valid
Performance accountability	,711	0.2573	Valid
Performance accountability	,755	0.2573	Valid
Performance accountability	,655	0.2573	Valid
Performance accountability	,608	0.2573	Valid
Performance accountability	,655	0.2573	Valid

Source: Processed data, 2024

Based on the validity results (**Table 4**), the Pearson Correlation value (r count) is obtained. Meanwhile, the rtabel can be calculated from the r statistical table with a two-tailed test, where df = 40 (obtained from the df formula n-2, where n is the sample size of 42 respondents). Thus, the r table result is 0.2573, obtained from the rtabel formula with a significance level of 0.05. So it can be concluded that the Pearson Correlation value (rhitung) is greater than the value of 0.2573 (rtabel), which means it is valid.

3.1.2. Reliability Test Results

The results of the reliability test are presented in the **Table 5.**

Table 5. Reliability Test Results

No	Variable	Value of Cronbach'Alpha	Reliability	Description
1.	Regional Government Accounting System (X1)	0,912	0,06	Reliability
2.	Accounting Literacy (X2)	0,948	0,06	Reliability
3.	Internal Control (X3)	0,976	0,06	Reliability
4	Performance Accountability (Y)	0,922	0,06	Reliability

Source: Processed data, 2024

The results of the reliability test show that each variable, namely Performance Accountability (Y) with a Cronbach's Alpha value of 0.922 indicating >0.60, Regional Government Accounting Standards (X1) with a Cronbach's Alpha value of 0.948 indicating >0.60, Accounting Literacy (X2) with a Cronbach's Alpha value of 0.948, and Internal Control (X3) with a Cronbach's Alpha value of 0.976 indicating >0.60, are declared reliable because they have Cronbach's Alpha values greater than 0.60.

3.1.3. Results of the Normality Test

Here are the results of the normality test.

Table 6. Results of the Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		42
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,23145412
Most Extreme Differences	Absolute	,381
	Positive	,381
	Negative	-,381
Test Statistic		,381
Asymp. Sig. (2-tailed)		,000[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Based on **Table 6,** it shows that the significance value (Asymp.sig. 2-tailed) is 0.000. Because the significance value is less than 0.05 (Sig. > α), it can be said that the data in this study do not follow a normal distribution.

3.1.4. Multicollinearity Test

Here are the results of the multicollinearity test from the SPSS output that was conducted.

Table 7. Result of Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Collinearity Statistics	
		B	Std. Error	Tolerance	VIF
1	(Constant)	22,595	3,760		
	Regional Government Accounting System (X1)	,904	,176	,414	2,413
	Accounting Literacy (X2)	-,384	,143	,314	3,189
	Internal Control (X3)	,251	,073	,441	2,266

a. Dependent Variable: Performance accountability (Y)

Based on the test results in **Table 7**, it can be seen that the Tolerance value for the Local Government Accounting System variable (X1) has a tolerance value of 0.414 > 0.10, and a VIF value of 2.413 < 10, so it can be concluded that there is no multicollinearity in this study. Accounting Literacy has a tolerance value of 0.314 > 0.10 and a VIF value of 3.189 < 10, and Internal Control (X3) has a tolerance value of 0.441 > 0.10 and a VIF value of 2.266 < 10. from all these variables, there is no multicollinearity, so the data is well-prepared and can be used for further testing.

3.1.5. Heteroscedasticity Test

Here are the results of the heteroscedasticity test as follows:

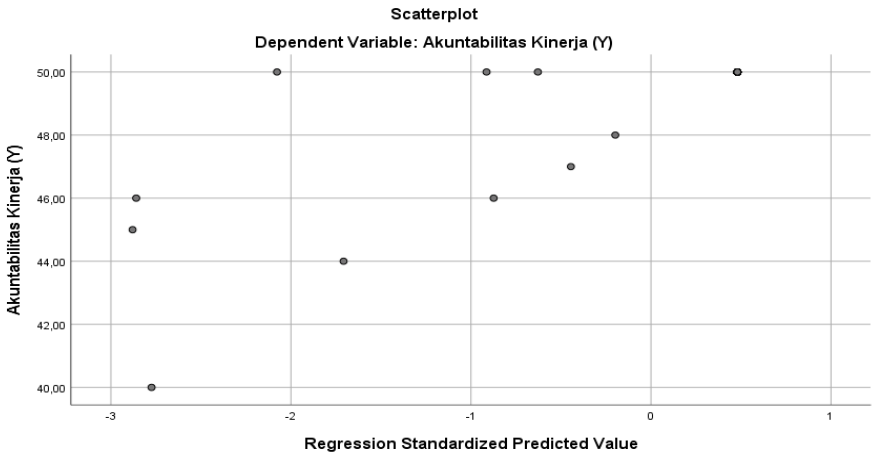

Figure 1. The Heteroscedasticity Test

Based on the results of the data healing method or the transformed natural logarithm data in Figure 1 above, if there is no clear pattern, and the points are scattered above and below the number 0 on the Y-axis, then heteroscedasticity does not occur. Then the data does not exhibit heteroskedasticity. Thus, the regression model proposed in this study is free from the symptoms of heteroscedasticity.

3.1.6. Multiple Linear Regression Test

Multiple linear analysis aims to test the influence of two or more independent variables on one dependent variable using multiple regression, as shown in the **Table 8.**

Table 8. Results of Multiple Linear Regression Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,595	3,760		6,009	,000
	Regional Government Accounting System (X1)	,904	,176	,763	5,127	,000
	Accounting Literacy (X2)	-,384	,143	-,460	-2,690	,011
	Internal Control (X3)	,251	,073	,498	3,454	,001

a. Dependent Variable: Performance accountability (Y)

Based on the SPSS output above regarding the results of the multiple regression test, it can be seen that the constant value is 22.595, the coefficient value for the Regional Government Accounting Standards (X1) is 0.904, the coefficient value for Accounting Literacy (X2) is -0.384, and the coefficient value for Internal Control (X3) is 0.251. Thus, the equation formed for the multiple regression test can be seen as follows:

Y = 22,595 + 0,904X1 + (-0,384X2) + 0,251 + e

From the regression equation above, it can be elaborated as follows:
a) The constant value is 22.595. means that if in the regression model there are no Regional Government Accounting Standards (X1), Accounting Literacy (X2), and Internal Control (X3) or both variables are valued at zero, then the Performance Accountability value is 22.595.
b) The coefficient value is 0.904. means that if there is an increase in the Regional Government Accounting Standards by one unit, the Performance Accountability value will be 0.904.
c) The coefficient value of -0.384 means that if there is an increase in Accounting Literacy by one unit, the Performance Accountability value will decrease by 0.384.
d) The coefficient value of 0.251 means that if there is an increase in Internal Control by one unit, the Performance Accountability value will increase by 0.251.

3.1.7. T-Test

The T-test shows how far the influence of the explanatory (independent) variable individually explains the variation of the dependent variable. This test uses a significance level of 5% and compares *h* and. If the value of *h* >, then every independent variable being studied has a significant effect on the dependent variable. Conversely, if the value of *h* < , then every independent variable being studied does not have a significant effect on the dependent variable.

Table 9. T-Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,595	3,760		6,009	,000
	Regional Government Accounting System (X1)	,904	,176	,763	5,127	,000
	Accounting Literacy (X2)	-,384	,143	-,460	-2,690	,011
	Internal Control (X3)	,251	,073	,498	3,454	,001

a. Dependent Variable: Performance accountability (Y)

Based on the test results in **Table 9**, it can be seen that the Tolerance value for the Local Government Accounting System variable (X1) has a tolerance value of 0.414 > 0.10, and a VIF value of 2.413 < 10, thus it can be concluded that there is no multicollinearity in this study. Accounting Literacy has a tolerance value of 0.314 > 0.10 and a VIF value of 3.189 < 10, and Internal Control (X3) has a tolerance value of 0.441 > 0.10 and a VIF value of 2.266 < 10. from all these variables, there is no multicollinearity, so the data is well-prepared and can be used for further test.

Table 10. Results of Multiple Linear Regression Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,595	3,760		6,009	,000
	Regional Government Accounting System (X1)	,904	,176	,763	5,127	,000
	Accounting Literacy (X2)	-,384	,143	-,460	-2,690	,011
	Internal Control (X3)	,251	,073	,498	3,454	,001

a. Dependent Variable: Performance accountability (Y)

Based on the **Table 10**, regarding the results of the multiple regression test, it can be seen that the constant value is 22.595, the coefficient value for the Regional Government Accounting Standards (X1) is 0.904, the coefficient value for Accounting Literacy (X2) is -0.384, and the coefficient value for Internal Control (X3) is 0.251. Thus, the equation formed for the multiple regression test can be seen as follows:

Y = 22,595 + 0,904X1 + (-0,384X2) + 0,251 + e

From the regression equation above, it can be elaborated as follows:

a) The constant value is 22.595. means that if in the regression model there are no Regional Government Accounting

Standards (X1), Accounting Literacy (X2), and Internal Control (X3) or both variables are valued at zero, then the Performance Accountability value is 22.595.

b) The coefficient value is 0.904. means that if there is an increase in the Regional Government Accounting Standards by one unit, the Performance Accountability value will be 0.904.

c) The coefficient value of -0.384 means that if there is an increase in Accounting Literacy by one unit, the Performance Accountability value will decrease by 0.384.

d) The coefficient value of 0.251 means that if there is an increase in Internal Control by one unit, the Performance Accountability value will increase by 0.251.

3.1.8. T-Test

The T-test shows the extent to which the influence of the explanatory (independent) variable individually explains the variation in the dependent variable. This test uses a significance level of 5% and compares *h* and . If the value of *h* > then every independent variable being studied has a significant effect on the dependent variable. Conversely, if the value of *h* <, then every independent variable being studied does not have a significant effect on the dependent variable.

Table.11. The Result of T Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,595	3,760		6,009	,000
	Regional Government Accounting System (X1)	,904	,176	,763	5,127	,000
	Accounting Literacy (X2)	-,384	,143	-,460	-2,690	,011
	Internal Control (X3)	,251	,073	,498	3,454	,001

a. Dependent Variable: Performance accountability (Y)

Based on **Table 9**, the t-value obtained is 5.127 with a significance of 0.000, while the t-table value is 1.30364. Since the t-value is smaller than the t-table value or the significance value is > 0.05, it can be concluded that the variable Regional Government Accounting Standards (X1) has an effect on Performance Accountability. Whereas for the variable Accounting Literacy (X2), the t-value obtained is -2.690 with a significance of 0.011, while the t-table value is 1.30364. Based on the data, it can be said that t-count is greater than t-table, indicating that accounting literacy affects performance accountability. the Internal Control variable (X3) is obtained from a t-value of 3.454 with a significance of 0.001, while the t-table value is 1.30364 Based on the data, it can be said that t-count is greater than t-table, indicating that accounting literacy has an impact on performance accountability.

3.1.9. F Test

The results of the SPSS output for the simultaneous test (F statistical test) are as follows:

Table 12. The Result of Anova Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	116,301	3	38,767	23,693	,000[b]
	Residual	62,176	38	1,636		
	Total	178,476	41			

a. Dependent Variable: Performance accountability (Y)

b. Predictors: (Constant), Internal Control (X3), Regional Government Accounting System (X1), Accounting Literacy (X2)

Based on the **Table 12**, the calculated F value is 23.693. Because the calculated F value (23.693) > the table F value (2.85), and the sig value 0.000 < 0.05, it can be concluded that the three independent variables (Regional Government Accounting Standards, Accounting Literacy, and Internal Control) have a simultaneous effect on Performance Accountability.

3.1.10. Coefficient of Determination (R^2)

Table12. The Result of Coefficient of Determination (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,807[a]	,652	,624	1,27914

a. Predictors: (Constant), Internal Control (X3), Regional Government Accounting System (X1), Accounting Literacy (X2)

b. Dependent Variable: Performance accountability (Y)

Based on the **Table 12**, it shows an adjusted R square value of 0.652 or 65.2%. This result shows that the Performance Accountability variable can be explained by the Regional Government Accounting Standards. Accounting Literacy and Internal Control amount to 65.2%. Meanwhile, the difference of 0.348 or 34.8% is explained by variables that are not included in this study.

4. CONCLUSION

The results of this study conclude that the variable of the Regional Government Accounting System affects Performance Accountability, the variable of Accounting Literacy affects Performance Accountability, and the last variable of Internal Control affects Performance Accountability. From these results, the Department of Community Empowerment and Villages upholds the performance accountability of its employees to create transparency regarding good public sector accounting and its proper implementation. The limitation of this research is the number of respondents, which is below 50, and it can be further improved by adding variables to test performance accountability.

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