



# An analysis of the impact of accounting information technology usage, planning, implementation, and administration factors on the financial accountability of village-owned enterprises (BUM Desa)

Muhammad Kadafi<sup>1\*</sup>, Antung Maulida Putri Safira<sup>1</sup>, Muhammad Khozin Ahyar<sup>1</sup>, Ratna Wulaningrum<sup>1</sup>

<sup>1</sup> Accounting Department, Politeknik Negeri Samarinda, Samarinda, Indonesia

\* Corresponding author email: [kadafi\\_aqila@polnes.ac.id](mailto:kadafi_aqila@polnes.ac.id)

## Abstract

This research aims to understand and examine the impact of accounting information technology, including its planning, implementation, and administration, on financial accountability. This research applies descriptive quantitative analysis methods. using multiple linear regression analysis tools, a validity test, a reliability test, a partial test (t test), a simultaneous test (f test), a correlation coefficient test (R test), and a coefficient of determination test (R<sup>2</sup>). The equation of this research is  $Y = 0,938 + 0,263X_1 + 0,214X_2 + 0,319X_3 + e$ . Based on the results of the f test for independent variables, it is known that the significance value for the variables Use of Accounting Information Technology ( $X_1$ ), Planning ( $X_2$ ), and Implementation ad Administration ( $X_3$ ) is  $0.000 < 0.05$ , and the calculated f value  $> f$  table ( $17.192 > 2.71$ ). So it can be concluded that all independent variables, use of accounting information technology ( $X_1$ ), planning ( $X_2$ ), and implementation and administration ( $X_3$ ) simultaneously influence financial accountability (Y).

## Keywords

Financial, Accountability, BUM Desa

## Introduction

The government acknowledges the strategic significance of rural development in mitigating economic inequality. Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi has supported the village economy by establishing BUM Desa. Following the establishment of Republic of Indonesia Law Number 6 of 2014 pertaining to Villages, Pasal 1, Ayat 6, BUM Desa have experienced very rapid growth in Indonesia. In 2014, there were 1,022 BUM Desa units recorded; this number increased to 12,155 in

Published:  
May 2, 2025

This work is licensed  
under a [Creative  
Commons Attribution-  
NonCommercial 4.0  
International License](#)

Selection and Peer-  
review under the  
responsibility of the 6<sup>th</sup>  
BIS-HSS 2024 Committee

2015, increased again to 18,446 units in 2016, and experienced another increase to reach 60,417 units in 2022.

In preparing its financial reports, BUM Desa adopts Financial Accounting Standards for Entities Without Public Accountability. The main aim is to ensure that all businesses, whether operating in the medium- or small-scale sector, are able to present financial information in accordance with established standards. This standard is designed to be simple and easy to implement by companies or small entities without causing difficulties for users in implementing the standard [1].

Following developments in information technology, BUM Desa financial management activities have also shifted to the realm of accounting information technology. This reflects BUM Desa efforts to utilize technological advances to increase efficiency, transparency, and accuracy in financial management. Information technology is a procedure or system used by humans to transmit messages or information [2].

The goal of this research is to comprehend and investigate how accounting information technology, including its administration, implementation, and planning, affects financial accountability.

## Method

This research applies descriptive quantitative analysis methods. using multiple linear regression analysis tools, a validity test, a reliability test, a partial test (t test), a simultaneous test (f test), a correlation coefficient test (R test), and a coefficient of determination test (R<sup>2</sup>).

The regression equation:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

Y = Financial Report Accountability

a = Constanta

$\beta$  = Multiple linear coefficient

X<sub>1</sub> = The use of Accounting Information Technology

X<sub>2</sub> = Planning

X<sub>3</sub> = Implementation and Administration

e = Standard error.

## Results and Discussion

The result of research showing that all independent variables, use of accounting information technology (X<sub>1</sub>), planning (X<sub>2</sub>), and implementation and administration (X<sub>3</sub>) simultaneously influence financial accountability (Y).

## Results

Table 1 shows test results for the multiple linear regression model:

Table 1. Multiple Regression Model Outcomes

Variables	Unstandardized Coefficients (B)	t	Sig	Information
(Constant)	0,938	1,932	0,057	
The Use of Accounting Information Technology	0,263	3,015	0,003	Significant
Planning	0,214	2,249	0,027	Significant
Implementation and Administration	0,319	1,996	0,049	Significant
R		0,610		
R Square		0,372		
Count F		17,192		
Table F		2,71		
Sig F		0,000		

Dependent Variable: financial report accountability

The regression equation used in this research is as follows, based on the table above:

$$Y = 0,938 + 0,263X_1 + 0,214X_2 + 0,319X_3 + e.$$

The results of the f test can be seen in the Table 2:

Table 2. The Result of the F Test

Hypothesis	Nilai		
Accounting Information Technology, Planning, and Implementation and Administration simultaneously influence the Financial Accountability of Village BUMs	F calculated	=	17,192
	F table value	=	2,71
	Sig	=	0,000

Source: processed data

Based on the results of the f test for independent variables, it is known that the significance value for the variables Use of Accounting Information Technology ( $X_1$ ), Planning ( $X_2$ ), and Implementation and Administration ( $X_3$ ) is  $0.000 < 0.05$ , and the calculated f value  $>$  f table ( $17.192 > 2.71$ ). So it can be concluded that all independent variables, use of accounting information technology ( $X_1$ ), planning ( $X_2$ ), and implementation and administration ( $X_3$ ) simultaneously influence financial accountability (Y).

The results of the correlation coefficient test (R) can be seen in the Table 3:

Table 3. The Result of The Correlation Coefficient Test (R)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,610 <sup>a</sup>	0,372	0,351	,455
a. Predictors: (Constant), Use of Accounting Information Technology, Planning, and Implementation and Administration				

Source: processed data

Table 3 correlation coefficient test results show that the coefficient (R) value is 0.610, or 61%. The correlation coefficient interpretation value of 0.60 to 0.799 means that the independent variables, namely Use of Accounting Information Technology ( $X_1$ ),

Planning ( $X_2$ ), and Implementation and Administration ( $X_3$ ), have a strong relationship with the dependent variable, namely Financial Responsibility ( $Y$ ).

### Discussion

The results of the test show that there is a positive and significant influence between the variable use of accounting information technology and financial accountability. This means that the better the use of accounting information technology by Village BUM managers, the more it can increase the financial accountability of Village BUMs; adopting information technology really helps Village BUM managers to create computerized standard financial records [3]. [4] stated that the quality of data and information has an influence on the quality of decision-making with the use of accounting information technology; data and information processed using information technology is an important foundation for effective and appropriate decision-making.

The results of this research are not in line with research conducted by [5], which found that information technology has no influence on financial accountability. This result is because BUM Desa employees do not yet have the knowledge and process of adapting to new technology related to applications used for preparing financial reports or accountability reports. [6] revealed that Non-Governmental Organizations (NGOs) use digital information systems for accountability. External pressures from welfare providers and local institutions as well as private donors can be met by using digital information systems.

[7] measured sustainable business performance in Malaysian hotels: the role of green information, green innovation strategic orientation, and digital technology implementation. This study found that digital technology implementation is positively related to green information proactivity and transparency. Another research, [8] found that the use of fintech affects financial stability in the United Arab Emirates (UAE).

The results of the test show that there is a positive and significant influence between the planning variables and financial accountability. The findings of this research are consistent with those of a study by [9], which discovered that planning positively affects village BUMs' financial accountability.

The results of this research are in line with research conducted by [9], which found that planning has a positive influence on the financial accountability of village BUMs. In managing Village BUMs, planning must follow applicable regulations and operational standards, which will then have an impact on management accountability. Optimal Village BUM. Other research that is in line with this research is research conducted by [10], which states that planning influences financial accountability. With proper financial planning, Islamic social enterprises (ISEs) can communicate with stakeholders regarding the funds needed, propose social benefits, and evaluate performance [11].

The results of this research are not in line with research conducted by [3], which states that planning has no effect on the financial accountability of BUM Desa. This result was caused by BUM Desa managers not understanding the purpose of establishing BUM

Desa, which triggered doubts in the budget planning process. BUM Desa must develop the competencies or technical skills of managers to plan and manage strategies and steps to increase resilience [12].

The results of the test show that there is a positive and significant influence between the implementation and administration variables on financial accountability. This means that the better the implementation and administration carried out by the BUM Village management, the more it can increase the financial accountability of the BUM Village. The results of this research are in line with the research findings of [3,9], which state that implementation and administration have a positive and significant effect on the financial accountability of village BUMs. Village BUM management, implementation, and administration must follow applicable regulations and operational standards, which will then have an impact on optimal accountability for Village BUM management.

[12] said that management or administration practices influence organizational performance, which will then be included in activity reporting. The research states that efficient management practices will result in higher organizational performance. It could be said that efficient BUM Desa management practices are an important tool for improving the performance of BUM Desa. By implementing these practices, BUM Desa can increase productivity, reduce costs, improve quality, increase customer satisfaction, and increase competitive advantage. Identification of village potential must be fully aligned with local resource policies, particularly regarding the effective use of village assets and community empowerment as economic drivers [13].

## Conclusion

The results of testing show that there is a positive and significant influence between the variable Use of Accounting Information Technology on Financial Accountability. This means that the better use of accounting information technology by the managers of village-owned enterprises can increase the financial accountability of village-owned enterprises. Further research can include variables on the role of the village head, the role of management conflicts of interest that can influence the financial accountability of BUM Desa.

## Acknowledgment

Author would like to express gratitude to the Samarinda State Polytechnic management, for which the DIPA Samarinda State Polytechnic provided funding for this research. The author also thanks the reviewers who provided input in the form of writing revisions. The author does not forget to thank the students who conducted a field survey at the 19 BUM des in the Tenggarong Seberang sub-district, Kutai Kertanegara Regency.

## References

1. Hasanah, L. Pengaruh Tingkat Pendidikan, Pengalaman Kerja, Pelatihan, Teknologi Informasi Dan Pengendalian Internal Terhadap Kualitas Laporan Keuangan BUMDES Di Kabupaten Kutai Kartanegara Tahun 2022, Politeknik Negeri Samarinda, 2023.
2. Istiana, Y.M.; P., P. *Teknologi Informasi & Komunikasi 1*; Yudhistira Ghalia Indonesia, 2007;
3. Masjidi, U.L.; Yuliani, N.L. Determinasi Pertanggungjawaban Keuangan BUMDes. *Borobudur Account. Rev.* **2021**, *1*, 156–166.
4. Al-Okaily, M.; Alghazzawi, R.; Alkhwalidi, A.F.; Al-Okaily, A. The Effect Of Digital Accounting Systems On The Decision-Making Quality In The Banking Industry Sector: A Mediated-Moderated Model. *Glob. Knowledge, Mem. Commun.* **2023**, *72*, 8–9.
5. Ratmasari, D.I.; Yuliani, N.L.; Purwantini, A.H. Kualitas Laporan Keuangan BUMDES Dan Faktor Yang Mempengaruhinya. *Borobudur Account. Rev.* **2021**, 66–77.
6. Cavicchi, C.; Vagnoni, E. Digital Information Systems in Support of Accountability: The Case of a Welfare Provision Non-Governmental Organisation. *Br. Account. Rev.* **2023**, 55.
7. Patwary, A.K.; Tosun, C.; Sharif, A.; Ismail, N.A.; Abuelhassan, A.E. [Title Not Provided]. *Int. J. Hosp. Manag.* **2024**, 123.
8. Elsayed, A.H.; Guedira, I.; Alghussein; Almheiri, H.; Alomari, M.; Elmassri, M. [Title Not Provided]. *Heliyon* **2024**, 19.
9. Widodo, T.; Suharyono, S. Pengaruh Perencanaan Serta Pelaksanaan Dan Penatausahaan Terhadap Pertanggungjawaban Keuangan BUMDESA Di Kabupaten Bengkalis. *At-Tadbir J. Ilm. Manaj.* **2021**, *5*, 35.
10. Kamaruddin, M.I.H.; Auzair, S.M. The Impact Of Financial Management Practices On Accountability Of Islamic Social Enterprise (ISE). *Int. J. Islam. Middle East. Financ. Manag.* **2023**, 16.
11. Ghods, A.M. Entrepreneurial Marketing: The Missing Link In Social Enterprise Studies. *J. Glob. Entrep. Res.* **2019**, 9.
12. Otoo, F.N.K. Assessing The Influence Of Financial Management Practices On Organizational Performance Of Small- And Medium-Scale Enterprises. *Vilakshan - XIMB J. Manag.* **2024**.
13. Kennedy, P.S.J. Governance of Village-Owned Enterprises (BUM Desa) in Achieving Village Resource Independence in Bogor District. *Asia Pacific Fraud J.* **2024**, 9.