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Village Fund Accountability: The Roles of Siskeudes and Internal Control

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ABSTRACT

Accountability in village fund management is essential for ensuring transparent, compliant, and responsible use of public resources. However, the effectiveness of financial information systems and internal control mechanisms in supporting accountability may vary across local government contexts. This study aimed to analyze the effects of the Village Financial System (SISKEUDES) and the Government Internal Control System (SPIP) on Village Fund management accountability in Camba District, Maros Regency. A quantitative survey design was employed, with data collected through questionnaires distributed to village officials involved in village financial management. Respondents were selected using purposive sampling, and the data were analyzed using multiple linear regression with the assistance of the Statistical Package for the Social Sciences (SPSS). The results showed that the implementation of SISKEUDES had no statistically significant effect on Village Fund management accountability, whereas SPIP had a positive and statistically significant effect. Simultaneously, SISKEUDES and SPIP had a significant effect on accountability. These findings highlight the importance of effective internal control in strengthening accountability in village financial governance. They also indicate that the implementation of SISKEUDES requires further optimization to ensure that its use contributes more effectively to accountable financial management. This study provides practical insights for village governments into strengthening internal control mechanisms and improving the utilization of financial information systems to support transparent, compliant, and accountable Village Fund management.

1. Introduction

The era of village autonomy that began with the enactment of Law Number 6 of 2014 concerning Villages has transformed the national development paradigm from a top-down to a bottom-up approach, positioning villages as the primary subjects of development (Republik Indonesia, 2018). A logical consequence of the extensive authority granted to village governments is the allocation of Village Funds sourced from the State Budget (APBN). This allocation has increased significantly, reaching Rp 71.96 trillion in the 2025 Fiscal Year. At the local level, Maros Regency receives an allocation of Rp 510 billion distributed to 82 villages, with Camba District as the research location receiving approximately Rp 42 billion for 9 villages. This fiscal increase demands transparent and accountable village financial governance. However, increased budgets do not always correlate with improved management quality. The Indonesia Corruption Watch (ICW) report (2018) documented more than 150 cases of Village Fund misuse during the 2015-2017 period, with state losses reaching Rp 47.56 billion. In South Sulawesi, the Provincial Inspectorate (2023) still finds reporting delays and discrepancies in budget realization at the village level, indicating that accountability mechanisms are not yet functioning optimally.

In response to these challenges, the government developed the Village Financial System (SISKEUDES), regulated under BPKP Regulation Number 1 of 2020, as a digital instrument to integrate the village financial cycle from planning to accountability. Concurrently, the Government

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Internal Control System (SPIP), regulated under Government Regulation Number 60 of 2008, functions as a structural supervisory framework to ensure regulatory compliance and management effectiveness (Republik Indonesia, 2008). Although these two instruments are available, their implementation in the field faces operational obstacles. The effectiveness of SISKEUDES depends on user competence and technological infrastructure, while that SPIP implementation is often constrained by procedural complexity and limited apparatus understanding. This phenomenon is also evident in Camba District, where initial observations indicate that SISKEUDES utilization is not yet optimal not only due to limited internet infrastructure in the mountainous region but also because of the low consistency of village officials in operating the system, resulting in reporting processes that have not fully adhered to accountability principles.

A review of previous studies reveals several literature gaps that underscore the urgency of this research. First, most studies, such as Susano and Rachmawati (2024) in Banyumas and Mega et al. (2022) in East Bolaang Mongondow, focus only on one variable (either SISKEUDES or SPIP) in isolation, without examining their simultaneous interaction. Second, research that attempts to integrate both variables, such as Ermayani et al. (2024) in Tapin Regency, was conducted in a geographical and digital literacy context significantly different from South Sulawesi. Third, no study has specifically analyzed the implementation of SISKEUDES and SPIP in Camba District, which possesses distinct socio-cultural characteristics and infrastructure challenges. Thus, there remains significant research space to examine how the combined influence of financial information systems and internal control affects accountability in areas with diverse levels of technology adoption, such as Camba. Previous research has also examined the relationship between SISKEUDES, internal control, and village fund accountability in other regional settings (Arfiansyah, 2020). Studies on the implementation of SISKEUDES have further explored its contribution to improving village financial management accountability (Fauziah & Hermawan, 2022). Other research has investigated the factors associated with village fund management accountability, including institutional and managerial determinants (Khoirudin et al., 2024). In addition, research has examined the conceptual and empirical dimensions of village fund management accountability (Kristini et al., 2020). The application of SISKEUDES in supporting accountable village financial management has also been investigated by Mutmainnah and Pramuka (2017). Furthermore, the relationship between SISKEUDES, internal control, and village fund accountability has been examined in Danau Kerinci Barat District, Kerinci Regency, Jambi Province (Safira et al., 2025).

Departing from these gaps, this research formulates a specific and measurable problem, namely: the persistent discrepancy between the objectives of implementing village financial digitalization through SISKEUDES and the actual quality of system usage by officials, as well as the suboptimal synergy between SISKEUDES and SPIP in supporting financial accountability in Camba District. This is reflected in the users' dependence on network conditions and limited adaptation to information technology, resulting in recording and reporting processes that have not been fully realized in a timely and accurate manner.

Therefore, this research is designed to answer three research questions: (1) Does the use of SISKEUDES affect the accountability of Village Fund management in Camba District? (2) Does SPIP affect the accountability of Village Fund management in Camba District? (3) Do SISKEUDES and SPIP simultaneously affect the accountability of Village Fund management in Camba District? Specifically, this study aims to analyze the partial and simultaneous effects of these two independent variables on the accountability of Village Fund management in this area, with the expectation that the findings can serve as a basis for evidence-based policy recommendations.

Theoretically, this research contributes to the development of public sector accounting literature, particularly in testing the Theory of Good Governance at the village government level. This study fills the theoretical void by demonstrating that SISKEUDES functions as an operational instrument for transparency, while SPIP embodies accountability through systematic supervision. Practically, this research holds high significance for stakeholders. For village governments, the findings serve as a basis for improving the effectiveness of SISKEUDES usage and the consistent application of

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SPIP. For the local government of Maros Regency and supervisory institutions such as BPKP and the Regional Inspectorate, these findings can be used as a reference in formulating coaching programs and technical assistance for village officials. The novelty of this research lies in the simultaneous testing of two main pillars of village financial governance the financial information system (SISKEUDES) and the internal control system (SPIP) within a single empirical framework, applied to the specific context of Camba District, which possesses socio-cultural characteristics and digital literacy levels distinct from previous studies. Thus, this research not only examines the effect of each variable but also analyzes their synergy in creating more transparent, orderly, and accountable village financial governance.

2. Literature Review

2.1. Conceptual and Theoretical Foundations

This research is grounded in the Public Finance Theory proposed by Musgrave (1959) as its grand theory. Musgrave stated that government financial management has three main functions, namely the allocation function, the distribution function, and the stabilization function. The allocation function emphasizes the government's role in providing public goods and services through efficient and targeted budget management. The distribution function relates to the government's efforts to create equitable public welfare through fiscal policy, while the stabilization function focuses on the government's role in maintaining economic stability through sustainable financial management (Musgrave, 1959).

In the context of regional and village government, the public finance theory is reinforced by the fiscal decentralization theory proposed by Oates (1972). Oates stated that the delegation of fiscal authority to local governments enables more efficient and responsive management of financial resources to community needs. This authority requires local and village governments to manage finances independently, orderly, and responsibly. In line with this view, the success of fiscal decentralization heavily depends on the quality of local government financial management, particularly in aspects of financial systems, internal control, and accountability.

At the village government level, the three public finance functions as articulated by Musgrave (1959) can be concretely realized in village financial management practices. The allocation function is reflected in the village planning and budgeting process, which is documented in the Village Revenue and Expenditure Budget (APBDes), where village financial resources, particularly Village Funds, are allocated for the provision of public goods and services according to community development priorities. The distribution function is reflected in efforts to equalize development benefits and improve community welfare, where village financial management is expected to reach all segments of society, including vulnerable and marginalized groups. Meanwhile, the stabilization function in the village context can be interpreted as efforts to create orderly, transparent, and sustainable village financial governance to support the long-term social and economic stability of rural communities (Aziiz & Prastiti, 2019).

In addition to Public Finance Theory, this research is also supported by the Theory of Good Governance developed by the United Nations Development Programme. This theory emphasizes the importance of the principles of transparency, accountability, and effectiveness in managing public resources. Mardiasmo (2009) defines accountability as the obligation of a public entity or public official to provide accountability, explain, and report the performance and actions taken to parties who have the right or authority to request such accountability. In the public sector context, accountability is not only related to administrative compliance but also reflects the government's moral and social responsibility in managing public resources transparently and responsibly.

Within this theoretical framework, SISKEUDES serves as an operational instrument for the transparency principle by providing financial information that is accessible, structured, and accurate. Meanwhile, SPIP, as regulated under Government Regulation Number 60 of 2008, embodies the accountability principle through systematic supervisory mechanisms, consisting of five interrelated elements: control environment, risk assessment, control activities, information and communication, and monitoring (Republik Indonesia, 2008; Husain et al. 2023). The synergy between these two systems is expected to produce optimal village financial governance, where SISKEUDES ensures the availability of reliable

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financial information and SPIP ensures that all financial management processes are controlled, supervised, and implemented in accordance with applicable regulations. Thus, the accountability of Village Fund management is a manifestation of the successful application of public finance theory and good governance at the village government level.

2.2. Review of Empirical Studies

A review of previous empirical studies indicates that the influence of SISKEUDES and SPIP on Village Fund management accountability has attracted the attention of many researchers, although with varying results depending on the context and methodology used.

Research on the partial effect of SISKEUDES has been conducted by Mega et al. (2022) in East Bolaang Mongondow Regency. This quantitative study with 60 respondents found that the Village Financial System has a positive and significant effect on village financial management accountability. This finding is reinforced by Susano and Rachmawati (2024), who examined the effectiveness of SISKEUDES in Banyumas, concluding that this system is able to improve village financial transparency and accountability through the standardization of recording and reporting processes. However, the effectiveness of SISKEUDES is highly dependent on moderating factors such as human resource competence, technological infrastructure support, and leadership commitment. Without these supporting factors, the existence of the system alone is insufficient to ensure improved accountability. In their research in Nita and Lusitada Villages also concluded that the implementation of SISKEUDES does not always have a significant effect on the quality of village financial reports if not accompanied by adequate human resource competence.

Meanwhile, studies on the influence of SPIP on accountability more consistently show positive results. Husain et al. (2023) in Gorontalo Regency found that the internal control system has a significant effect on Village Fund management accountability, where village officials who implement good internal control tend to have higher levels of accountability. In their research in West Java revealed that the implementation of SPIP through its five control elements is able to improve financial management discipline and reduce the risk of irregularities. Silooy et al. (2025) in their literature review also affirmed that an effective SPIP plays an important role in preventing irregularities, increasing regulatory compliance, and strengthening village financial accountability.

Research that integrates both variables simultaneously remains relatively limited. Ermayani et al. (2024) in Tapin Regency examined the influence of SISKEUDES, SPIP, and budget target clarity on Village Fund management accountability. Their results showed that all three variables simultaneously have a positive effect on accountability. Aziiz and Prastiti (2019) in Jember Regency also found that village apparatus competence, utilization of information technology (including SISKEUDES), and SPIP collectively influence Village Fund accountability. However, these studies were conducted in regions with different geographical characteristics and digital literacy levels, meaning their results cannot necessarily be generalized to other regions such as Camba District, which faces distinctive infrastructure and technology adoption challenges.

Methodologically, most previous studies used a quantitative approach with questionnaires as the primary instrument. Some studies, , used a qualitative approach to explore Village Fund management practices in depth; however, these qualitative studies only focused on accountability aspects in general without specifically examining the integrated role of SISKEUDES and SPIP.

2.3. Identification of the Research Gap

Based on the synthesis of theoretical foundations and the review of empirical studies above, this research identifies several research gaps that serve as the primary motivation for conducting this study.

First, the contextual gap. Most previous studies were conducted in Java (Aziiz & Prastiti, 2019; Susano & Rachmawati, 2024), Kalimantan (Ermayani et al., 2024), and North Sulawesi (Mega et al., 2022; Husain et al. 2023). No study has specifically analyzed the implementation of SISKEUDES and SPIP in Camba District, Maros Regency, which has distinctive mountainous geographical characteristics, diverse digital literacy levels, and unique internet infrastructure challenges. This condition indicates the need to present new empirical evidence in a regional context with

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different system implementation challenges.

Second, the model gap. Few studies have examined SISKEUDES and SPIP simultaneously within a single empirical framework. Most previous studies only tested one of the two variables separately (Mega et al., 2022; Husain et al. 2023) or included other variables such as apparatus competence and budget clarity (Aziiz & Prastiti, 2019). Yet, theoretically, the combination of a reliable financial information system and an effective internal control mechanism is an essential element in reducing information asymmetry and improving reporting integrity (Ermayani et al., 2024).

Third, the analytical gap. Previous studies have not deeply examined the synergistic relationship between SISKEUDES and SPIP in strengthening accountability. Most studies only measured the effect of each variable separately without exploring how both systems complement each other in creating more orderly, transparent, and accountable village financial governance.

Fourth, the practical gap. Previous research has not extensively analyzed empirically the practical obstacles such as limited apparatus training, digitalization barriers, and varying levels of understanding of system usage at the village level, particularly in the context of villages in Maros Regency. In fact, these factors significantly determine the success of SISKEUDES and SPIP implementation in supporting Village Fund management accountability.

Thus, this research seeks to fill these gaps through a more comprehensive model approach that examines the partial and simultaneous effects of SISKEUDES and SPIP on Village Fund management accountability, applied to the specific context of Camba District, Maros Regency.

2.4. Development of the Conceptual Framework

The conceptual framework of this research is developed based on the synthesis of public finance theory (Musgrave, 1959), fiscal decentralization theory (Oates, 1972), and the Theory of Good Governance (UNDP, 1997), supported by empirical findings from previous studies. This framework illustrates the logical relationships between two independent variables, namely the Village Financial System (SISKEUDES) (X_1) and the Government Internal Control System (SPIP) (X_2), on one dependent variable, namely Village Fund Management Accountability (Y).

Conceptually, SISKEUDES is understood as an operational instrument of regional financial theory that plays a role in supporting the allocation and distribution functions of public budgets at the village level. The use of SISKEUDES reflects the capacity of village officials in managing public finances through technology-based information systems. Village officials who are able to use SISKEUDES effectively will produce financial information that is accurate, timely, and transparent, thereby supporting the efficient implementation of the Village Fund budget allocation function. Meanwhile, SPIP is positioned as a control mechanism that ensures the entire village financial management process aligns with established objectives and regulations. Through the five elements of SPIP control environment, risk assessment, control activities, information and communication, and monitoring village governments can systematically and sustainably control the Village Fund management process (Husain et al. 2023; Government Regulation Number 60 of 2008).

These two independent variables do not work separately but complement each other. The effective use of SISKEUDES requires strong SPIP support so that the resulting financial information can be controlled, verified, and utilized responsibly. Conversely, the effectiveness of SPIP greatly depends on the ability of village officials to operate the village financial system correctly and consistently. The synergy between a reliable village financial system and an effective internal control system creates a village financial management mechanism capable of supporting the optimal achievement of public finance allocation and distribution functions, ultimately realizing Village Fund management accountability.

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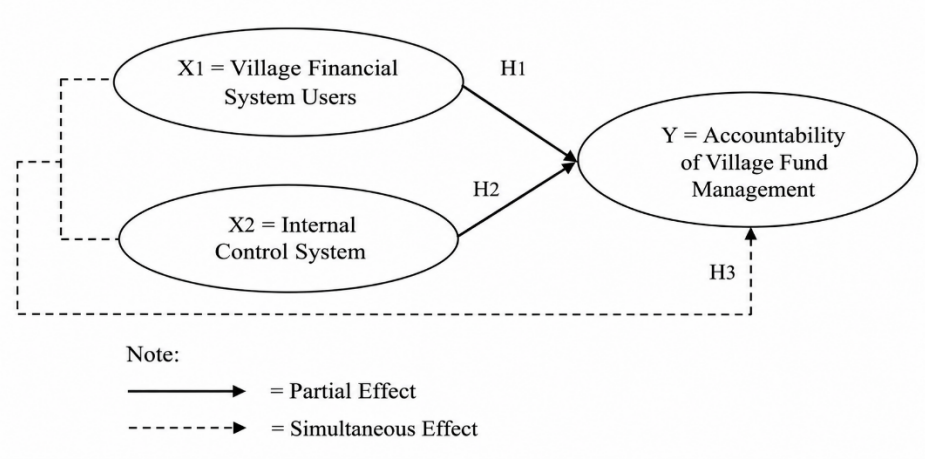


Fig. 1. Conceptual Framework of the study.

2.5. Hypotheses or Research Propositions

Based on the conceptual framework developed, this research formulates three hypotheses grounded in regional financial theory and supported by empirical findings from previous studies. These hypotheses are formulated as follows:

Hypothesis 1 (H1): The use of the Village Financial System (SISKEUDES) affects Village Fund Management Accountability

SISKEUDES, as a technology-based financial information system, is designed to integrate the entire village financial management cycle from planning, budgeting, administration, reporting, to accountability. Research by Mega et al. (2022) and Susano and Rachmawati (2024) shows that SISKEUDES has a positive effect on village financial management accountability because this system is able to minimize recording errors, accelerate reporting processes, and improve financial information transparency. Thus, the better the use of SISKEUDES, the higher the level of Village Fund management accountability.

H1: It is hypothesized that the use of the Village Financial System (SISKEUDES) affects Village Fund Management Accountability in Camba District, Maros Regency.

Hypothesis 2 (H2): The Government Internal Control System (SPIP) affects Village Fund Management Accountability

SPIP functions as a control mechanism that provides reasonable assurance that public financial management is implemented effectively, efficiently, in compliance with regulations, and produces reliable financial reporting (Republik Indonesia, 2008; Husain et al. 2023). Research by Husain et al. (2023) consistently found that an effective SPIP significantly influences the improvement of Village Fund management accountability through supervision mechanisms, risk control, and regulatory compliance. Thus, the more effective the implementation of SPIP, the higher the level of Village Fund management accountability.

H2: It is hypothesized that the Government Internal Control System (SPIP) affects Village Fund Management Accountability in Camba District, Maros Regency.

Hypothesis 3 (H3): The use of the Village Financial System (SISKEUDES) and the Government Internal Control System (SPIP) simultaneously affects Village Fund Management Accountability

In regional financial theory, the financial system and internal control mechanisms are viewed as two complementary instruments in ensuring accountable public financial management. SISKEUDES plays a role in providing structured, accurate, and timely financial information, while SPIP ensures that all financial management processes are controlled, supervised, and implemented in accordance with applicable regulations (Ermayani et al., 2024; Aziiz & Prastiti, 2019). Research by Ermayani et al. (2024) shows that the combination of SISKEUDES and SPIP has a stronger influence on Village Fund management accountability compared to the effect of each variable separately. Thus, the synergy between these two systems collectively will improve Village Fund management accountability.

H3: It is hypothesized that the use of the Village Financial System (SISKEUDES) and the Government Internal Control System (SPIP) simultaneously affects Village Fund Management Accountability in Camba District, Maros Regency.

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3. Research Methods

3.1. Research Design

This study employs a quantitative approach with a causal-associative design aimed at testing the influence of independent variables on the dependent variable. This approach was chosen to empirically measure the causal relationship between the Village Financial System (SISKEUDES) and the Government Internal Control System (SPIP) on Village Fund Management Accountability in Camba District.

3.2. Research Context and Setting

The research was conducted in Camba District, Maros Regency, South Sulawesi, across six villages (Benteng, Cenrana, Pattiro Deceng, Sawaru, Timpuseng, Pattanyamang). The location was selected because it represents the characteristics of village financial governance transformation, variations in technology adoption, and has not been extensively studied simultaneously regarding SISKEUDES and SPIP. The research was carried out over three months (December 2025 – February 2026).

3.3. Population and Sample / Research Participants

The population includes all village officials involved in financial management across the six villages in Camba District. The sample was determined using purposive sampling technique based on the following criteria: (1) directly involved in village financial management; (2) understand the planning, administration, reporting, and accountability processes; and (3) hold structural or functional roles in decision-making and supervision. Each village contributed 7 respondents (Village Head, Secretary, Treasurer, Community Representative, and 3 other village officials), resulting in a total sample of 42 respondents. This number meets the minimum requirement proposed by Hair, which is 15 × the number of independent variables (≥ 30 respondents).

3.4. Data Sources and Data Collection

The primary data source is primary data obtained through a closed-ended questionnaire using a 1–5 Likert scale. Supporting data were collected through direct observation of financial management processes and documentation (APBDes, financial reports, administrative archives). Questionnaires were distributed to 42 respondents with a 100% response rate. The process included obtaining permits, socialization, distribution, and collection of questionnaires.

3.5. Measurement of Variables and Research Instruments

There are three variables:

a. X_1 (SISKEUDES): measured through indicators of technical capability, understanding of system functions and workflow, timeliness, data input accuracy, and commitment to transparency (Susano & Rachmawati, 2024).
b. X_2 (SPIP): measured through indicators of control environment, risk assessment, control activities, information and communication, and ongoing monitoring (Husain et al. 2023; Government Regulation No. 60/2008).
c. Y (Accountability): measured through indicators of transparency, regulatory compliance, community participation, financial report reliability, and public accountability (Mardiasmo, 2009; Aziiz & Prastiti, 2019).

The instrument uses a 5-point Likert scale (Strongly Agree=5 to Strongly Disagree=1). All indicators are adapted from reputable journals and previous studies.

3.6. Data Analysis Techniques

The data analysis technique in this study employs a statistical approach with the assistance of the Statistical Package for the Social Sciences (SPSS) program. The data analysis was conducted through the following stages:

3.6.1. Descriptive Statistical Analysis

Descriptive statistics are used to provide a general overview of the research data characteristics, viewed from the mean, standard deviation, minimum value, and maximum value of each variable. This analysis aims to describe the distribution of research data without conducting hypothesis testing.

3.6.2. Classical Assumption Tests

Prior to conducting regression analysis, classical assumption tests are performed to ensure that the regression model meets the required statistical requirements. The tests include:

Normality Test : Aims to ensure that the

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residual data are normally distributed. The test was conducted using the One-Sample Kolmogorov-Smirnov Test with the Monte Carlo Significance approach for small samples. Criteria: if the significance value > 0.05, the data are normally distributed.

Multicollinearity Test : is used to determine whether there is a high correlation among independent variables. The test was conducted by examining the Variance Inflation Factor (VIF) and Tolerance values. Criteria: multicollinearity does not occur if the VIF value < 10 and the Tolerance value > 0.10.

Heteroscedasticity Test : is used to determine whether there is inequality of variance in the residuals within the regression model. The test was conducted using the Rank Spearman Test. Criteria: if the significance value > 0.05, heteroscedasticity does not occur.

3.6.3. Multiple Linear Regression Analysis

Multiple linear regression analysis is used to examine the simultaneous and partial effects of independent variables on the dependent variable. The regression model used in this study is:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$

Where:

Y = Village Fund Management Accountability

X_1 = Use of the Village Financial System (SISKEUDES)

X_2 = Government Internal Control System (SPIP)

α = Constant

β_1, β_2 = Regression Coefficients

e = Error Term

This analysis is used to determine the extent of the influence of SISKEUDES and SPIP usage on the level of village fund management accountability in Camba District, Maros Regency.

3.6.4. Hypothesis Testing

Hypothesis testing was conducted through three stages:

a. Partial Test (t-test): is used to determine the effect of each independent variable on the dependent variable partially. Criteria: if the calculated t-value > t-table and sig < 0.05, then there is a significant effect.
b. Simultaneous Test (F-test) : is conducted to determine whether the independent variables simultaneously affect the dependent variable. Criteria: if the calculated F-value > F-table and sig < 0.05, then the independent variables simultaneously influence the dependent variable.
c. Coefficient of Determination Test (R^2) : is used to measure the extent to which the independent variables are able to explain the dependent variable. An R^2 value approaching 1 indicates that the regression model is better at predicting the dependent variable.

3.7. Validity, Reliability, and Trustworthiness

3.7.1. Validity Test

The validity test was conducted to ensure that the research instrument is truly capable of measuring the variables under study. The validity test was performed by correlating the respondents' scores on each questionnaire item with the total score of the variable using the Pearson Product Moment correlation technique. The testing criteria: an item is declared valid if the calculated r-value > r-table at a significance level of 0.05. In this study, with 42 respondents and df = 40, the r-table value is 0.304.

3.7.2. Reliability Test

The reliability test was conducted to determine the consistency level of the research instrument. This test uses the Cronbach's Alpha coefficient with the following criterion: the instrument is declared reliable if the Cronbach's Alpha value > 0.70. The higher the Cronbach's Alpha value, the higher the reliability level of the instrument used.

3.8. Ethical Considerations

This research was conducted by adhering to the applicable research ethics principles. All respondents were provided with information regarding the purpose of the research and were asked for their voluntary consent (informed consent) before filling out the questionnaire. The confidentiality of respondents' identities and the data provided was maintained by not including respondents' names in the research report. The collected data was used solely for academic purposes and was not disseminated for any other purposes. This research has also received official permission from the Camba District Government and the respective Village Governments as a form of compliance with administrative procedures and

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research ethics within government institutions

3.9. Research Procedure

The procedure was carried out in four stages:

a. Planning: problem identification, literature review, instrument development, and permit acquisition.
b. Data Collection: socialization, questionnaire distribution, observation, and documentation.
c. Data Processing: tabulation, instrument testing, classical assumption testing, regression analysis, and hypothesis testing.
d. Report Writing: interpretation, discussion, conclusion, and recommendations.

3.10. Methodological Limitations

This research has five main limitations: (1) the data are perceptual in nature, derived from questionnaires, and do not delve deeply into actual practices; (2) it only employs two independent variables (R^2 = 72.4%, leaving 27.6% explained by other variables); (3) the scope is limited to Camba District, thereby restricting generalizability; (4) the purposive sampling technique may introduce bias; and (5) a pilot test was not conducted due to time constraints. Future researchers are advised to employ mixed methods, include additional variables, expand the research area, and utilize probability sampling.

4. Results and Discussion

4.1. Research Results

4.1.1. Sample Description and Descriptive Statistics

This part presents the characteristics of the research sample or units of analysis, including sample size and relevant demographic or organizational profiles. Descriptive statistics such as means, standard deviations, frequencies, and percentages are reported to provide an overview of the data.

Table 1. Descriptive Statistics of Research Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation
SISKEUDES (X_1)	42	20.00	50.00	36.7143	8.56050
SPIP (X_2)	42	38.00	50.00	44.6905	3.81581
Accountability (Y)	42	38.00	50.00	44.3810	4.04820

Source: Primary Data Processed, 2026

The mean values of all variables are greater than their standard deviations, indicating that the data are evenly distributed

4.1.2. Data Quality and Preliminary Analysis

Validity Test: Using Pearson Product Moment correlation with an r-table value of 0.304 (df=40, α=0.05). All items across the three variables had r-calculated > r-table, thus declared valid.

Reliability Test: Using Cronbach's Alpha, all variables had values > 0.70 (SISKEUDES=0.953; SPIP=0.885; Accountability=0.914), indicating the instrument is reliable.

Classical Assumption Tests: Normality (Kolmogorov-Smirnov with Monte Carlo): significance 0.236 > 0.05 → residual data are normally distributed.

Multicollinearity: Tolerance 0.996 (>0.10) and VIF 1.004 (<10) → no multicollinearity.

Heteroscedasticity (Rank Spearman): significance X_1=0.827 and X_2=0.323 (>0.05) → no heteroscedasticity.

4.1.3. Main Analytical Results

Multiple Linear Regression Analysis produced the equation:

$Y = 2.518 + 0.073X_1 + 0.877X_2 + e$

Table 2. Multiple Linear Regression Analysis Results

Table 2. Multiple Linear Regression Analysis Results

Model	B	Std. Error	Beta	t	Sig.
(Constant)	2.518	4.182		0.602	0.551
SISKEUDES (X_1)	0.073	0.040	0.153	1.819	0.077
SPIP (X_2)	0.877	0.089	0.827	9.800	0.000

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Source: Primary Data Processed, 2026

4.1.4. Hypothesis Testing Results / Key Findings

a. t-test (Partial):

1) H_1 ($X_1 \rightarrow Y$): t-calculated 1.819 < t-table 2.021; sig. 0.077 > 0.05 → H_1 rejected.
2) H_2 ($X_2 \rightarrow Y$): t-calculated 9.800 > t-table 2.021; sig. 0.000 < 0.05 → H_2 accepted.

F-test (Simultaneous): F-calculated 51.056 > F-table 3.24; sig. 0.000 < 0.05 → H_3 accepted (SISKEUDES and SPIP simultaneously have a significant effect).

Coefficient of Determination (R^2): $R^2 = 0.724$, meaning 72.4% of the variation in Accountability is explained by SISKEUDES and SPIP, while 27.6% is explained by other variables outside the model

4.2. Research Discussion

4.2.1. Interpretation of Key Findings

Effect of SISKEUDES on Accountability (H_1 rejected). SISKEUDES does not have a significant effect (sig. 0.077), indicating that the financial information system alone is insufficient to improve accountability without adequate apparatus capacity. In practice, SISKEUDES usage is limited to treasurers/village secretaries, with approximately 46% of respondents not yet fully understanding the system. Limited internet infrastructure in the mountainous region also hinders consistent usage. Thus, SISKEUDES as a technical instrument has not been optimal because the user aspect and supporting infrastructure are not yet fully prepared.

Effect of SPIP on Accountability (H_2 accepted). SPIP has a positive and significant effect (sig. 0.000), confirming that effective internal control is the key to accountability. SPIP indicators show very high understanding: control activities (98%), information and communication (90%), and monitoring (100%). Village officials have consistently implemented SPIP through hierarchical supervision, transaction verification, and procedural compliance, promoting orderly and accountable financial management.

Simultaneous Effect (H_3 accepted). The synergy between SISKEUDES and SPIP creates stronger governance than partial effects. SISKEUDES provides structured data, SPIP ensures supervision and control, so their combination produces a transparent and accountable management cycle.

4.2.2. Comparison with Previous Studies

The H_1 finding aligns with that SISKEUDES is not always significant without adequate HR competence and infrastructure. H_2 confirms Husain et al. (2023) that effective SPIP improves accountability through supervision and risk control. H_3 reinforces Ermayani et al. (2024) and Aziiz and Prastiti (2019) that the combination of financial systems and internal control provides a stronger simultaneous effect.

4.2.3. Theoretical Contributions

This research enriches public sector accounting literature by testing the Theory of Good Governance (UNDP, 1997) and Public Finance Theory (Musgrave, 1959) at the village level. The findings show that transparency (SISKEUDES) and accountability (SPIP) complement each other, and the effectiveness of information systems depends on user readiness and infrastructure, expanding understanding of success factors in public sector information system implementation.

4.2.4. Practical and Policy Implications

First, village governments need to enhance apparatus capacity through regular SISKEUDES training for all village officials, not just treasurers. Second, the Maros Regency government needs to provide technical assistance and strengthen internet infrastructure in mountainous areas. Third, strengthening SPIP through regular socialization and evaluation of the five internal control elements. Fourth, apparatus development policies must integrate technical and control aspects simultaneously.

4.2.5. Integration with the Research Gap

This research fills the contextual gap with empirical evidence from Camba District, which has mountainous characteristics and different digital literacy. The model gap is addressed through simultaneous testing of SISKEUDES and SPIP. The analytical gap is filled by examining the synergistic relationship between the two systems, which proved to strengthen accountability together. The practical gap is answered by identifying operational obstacles

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(infrastructure, apparatus understanding) that affect implementation effectiveness.

4.2.6. Acknowledgment of Study Limitations

This research has limitations: the scope is limited to Camba, so generalization should be cautious; data are perceptual from respondents, so future research is advised to use qualitative approaches; no pilot test was conducted due to time constraints; and only two independent variables were used (R^2=72.4%). Future researchers are advised to add variables such as apparatus competence, community participation, and external supervision.

5. Conclusion

In conclusion, this study confirms that accountability in Village Fund management in Camba District is not significantly driven by the mere presence of the SISKEUDES information system, but rather by the effectiveness of the Government Internal Control System (SPIP) and the synergy between both systems. The findings underscore that technological instruments require strong institutional control mechanisms and adequate human resource capacity to produce transparent and accountable financial governance. By addressing the contextual, model, analytical, and practical gaps, this research contributes both theoretically and practically to the improvement of village financial management in the digital era, particularly in regions with unique geographical and infrastructural challenges.

5.1. Summary of Key Findings

This study yielded three main findings. First, the partial use of SISKEUDES does not have a significant effect on Village Fund Management Accountability (sig. 0.077 > 0.05). This indicates that a financial information system alone is insufficient to improve accountability without adequate apparatus capacity and supporting infrastructure. The use of SISKEUDES remains limited to certain officials with uneven levels of understanding.

Second, SPIP partially has a positive and significant effect on Accountability (sig. 0.000 < 0.05). This finding confirms that an effective internal control mechanism through the five SPIP elements is a key factor in achieving orderly, transparent, and accountable village financial management.

Third, SISKEUDES and SPIP simultaneously have a significant effect on Accountability (F-calculated 51.056 > F-table 3.24; sig. 0.000 < 0.05). The synergy between a reliable financial information system and effective internal control creates stronger governance. The coefficient of determination (R^2 = 0.724) shows that both variables are able to explain 72.4% of the variation in accountability, while the remaining 27.6% is explained by other variables.

5.2. Theoretical Contributions

This study provides theoretical contributions to the development of public sector accounting literature. First, it enriches the understanding of the application of the Theory of Good Governance (UNDP, 1997) and Public Finance Theory (Musgrave, 1959) at the village government level. The findings show that transparency (SISKEUDES) and accountability (SPIP) complement each other in creating optimal village financial governance. The effectiveness of financial information systems depends heavily on user readiness and supporting infrastructure, as well as the presence of strong internal control.

Second, this study fills the theoretical gap by simultaneously testing two main pillars of village financial governance within a single empirical framework. The novelty of this research lies in the analysis of the synergistic relationship between SISKEUDES and SPIP, which proved to strengthen accountability together.

Third, this study demonstrates that the successful implementation of information systems in the public sector is not only determined by the technical aspects of the system but also by user factors and the control environment, thereby expanding the analytical framework in public sector accounting studies in the digital era.

5.3. Practical and Policy Implications

The findings have practical implications for various stakeholders. First, for Village Governments, there is a need to enhance apparatus capacity through regular SISKEUDES training for all village officials and to strengthen SPIP through ongoing socialization and evaluation of the five internal control elements.

Second, for the Maros Regency Regional Government and supervisory institutions (BPKP, Inspectorate), these findings can serve as a reference in formulating coaching programs and technical assistance for village officials, as well as

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strengthening internet infrastructure in mountainous areas. Development policies must integrate technical and control aspects simultaneously.

Third, for academics, this study provides empirical references on the implementation of SISKEUDES and SPIP in areas with distinct geographical characteristics and digital literacy, serving as a comparative material for future research.

5.4. Limitations of the Study

This study has several limitations. First, the scope is limited to Camba District, so generalization of the results must be done cautiously. Second, the data are perceptual from respondents through questionnaires, thus not exploring actual practices in depth. Third, it only uses two independent variables (R^2=72.4%), leaving 27.6% explained by other variables outside the model. Fourth, the purposive sampling technique may introduce bias. Fifth, no pilot test was conducted due to time constraints, although the instrument was adapted from previously tested studies.

5.5. Directions for Future Research

Based on the identified limitations, there are several directions for future research. First, expand the research area so that results are more generalizable. Second, use qualitative or mixed methods approaches to explore actual practices more deeply through interviews, observation, and documentation. Third, add other variables such as apparatus competence, transparency, community participation, government oversight, and leadership commitment to gain a more comprehensive picture. Fourth, use probability sampling techniques to reduce potential bias. Fifth, conduct a pilot test before the main questionnaire distribution to test the validity and reliability of the instrument in the local context. Sixth, develop a more comprehensive empirical model by testing mediating or moderating effects to understand the mechanism of SISKEUDES and SPIP's influence on accountability more deeply.

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