

ANALYSIS OF FACTORS THAT INFLUENCE THE PERFORMANCE OF THE VILLAGE FINANCIAL SYSTEM (SISKEUDES) IN TANJUNG PURA DISTRICT, LANGKAT REGENCY

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ABSTRACT

The research aims to analyze the factors that influence the Performance of the Village Financial System (SISKEUDES) in Tanjung Pura District, Langkat Regency in terms of the variables Quality of Village Apparatus, User Involvement, Top Management Support and Supporting Facilities. Research Methods in research use an Associative Approach. The population in this research is all village officials in Tanjung Pura District who use the SISKUEDES application. The sample in the research was 3 people consisting of the Village Head and Head of Financial Affairs and Financial Affairs Staff in 18 Villages, totaling 54 respondents. Data Collection Techniques Use Questionnaires which are distributed to Respondents for 1 day. The research results simultaneously show that the Quality of Village Apparatus, User Involvement, Top Management Support and Supporting Facilities have a positive and significant effect. Meanwhile, partially, the research results show that the quality of village apparatus, user involvement and supporting facilities have a positive and significant effect on SISKEUDES performance. Top Management Support has no effect on SISKEUDES Performance.

Keywords: SISKEUDES Performance, Quality of Village Apparatus, User Engagement, Top Management Support, Supporting Facilities

INTRODUCTION

The existence of villages has now become one of the elements driving the growth of a district in Indonesia, both in the economic, industrial, agricultural, fisheries and tourism sectors. Currently, the Regional Government has also carried out a lot of collaboration and innovation related to increasing development in each village, both in terms of infrastructure, human resources, strengthening development and developing village-owned enterprises (BUMDES). Currently, the Government has allocated funds in accordance with applicable regulations and the Village Fund Allocation (ADD) is also in accordance with the provisions that apply each year. The Village Fund allocation provided is intended to support and assist Village Government programs and activities in the fields of government administration, village development, village community development and community empowerment in the Village. The implementation of an effective village financial system must also be balanced with active community participation. So it is hoped that in the future community participation will be one of the factors in the success of development in the village towards

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a better direction and can also play a role in improving the performance of village government (Siregar, Arnita, & Aulia, 2023). North Sumatra, is one of the provinces in Indonesia which has a very large number of villages, namely 3,945 villages spread across 33 provinces. The geographical, climate, ethnic and cultural conditions in North Sumatera Province are numerous and religious, causing there to still be many villages categorized as Disadvantaged Villages, namely 1,498 Villages and 433 Villages categorized as Very Disadvantaged Villages, but there are also several Villages categorized as Independent. However, it is very small, namely only 4 villages and the Developed Village category is 121 villages. Thus, looking at the information on these conditions, the Regional Government in each Regency and the Central Provincial Government must be able to move together in creating innovations, program breakthroughs so that they can improve the conditions of underdeveloped villages and very underdeveloped villages to become advanced villages and can become independent villages.

One of the assessments of good village quality can be seen from the financial performance of the village government, where the financial performance of the village government is closely related to the implementation of Permendagri No. 20 of 2018 which focuses on village financial management activities. In every aspect of the Minister of Home Affairs Regulation, each Village is required to be more accountable for its Village management functions which are more Accountable, Transparent, Responsible and Fair, one of which uses an information system, in this case the system is called the Village Financial Information System (SISKEUDES). SISKUDES itself is currently still using Permendagri No. 113 of 2014 so there is still the possibility of errors occurring during the implementation of SISKUDES. Some of the Acceleration Programs in improving Village Financial Performance are through Increasing the Competency of Government Apparatus, namely that it can be stated that competence has a significant impact on reporting and accountability of village funds so that Increasing the Competency of Government Apparatus is one of the important things in improving Village Financial Performance (Wahyuningsih & Setyo Budiarto, 2020). Apart from that, there is empirical evidence showing that the performance of the village financial system can be influenced by variations in user involvement which has a positive relationship, but education and training programs and top management support actually have the opposite effect, namely a negative effect (Rupa, 2020). Other findings also state that there is a significant positive influence between user involvement in the system development process on the performance of accounting information systems and there is a significant positive influence between Information Technology on AIS performance, but it is also true that education and training are not able to moderate the influence of user ability in improving performance. Accounting information system (Widiantari & Mertha, 2018).

The quality of Village Apparatus is a reflection of the value of Human Resources (HR). Superior and quality human resources will certainly produce work of higher value and of course will effectively and efficiently improve organizational performance and on the contrary, weak and incompetent human resources will become an inhibiting factor in the success of organizational performance (Malikhah, Nst, & Kaban, 2023). Therefore, every human resource in the public sector must have at least 4 indicators in producing a professional attitude, namely Competence, Effectiveness, Efficiency and Responsibility (Sabrina, Umiyati, & Raharja, 2020). Furthermore, to support the success of an

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organization's performance achievements, Management Support and Supporting Facilities are also needed. Currently, management support is one of the important factors in providing influence and policy for each work unit, where sometimes there are various problems that occur when carrying out work using accounting information systems so that the unit needs management support in making decisions. The research results also state that support from top management has an influence on the performance of the accounting information system and will increase the trust of the users themselves (Safitri, Kuntadi, & Pramukty, 2023). Meanwhile, supporting facilities are very supportive facilities that play a very important role in supporting the performance of SISKEUDES in each village, such as computer equipment and internet networks. With the availability of adequate computer equipment and internet networks, it will greatly facilitate the process of implementing SISKEUDES by each village apparatus, as research results show that supporting facilities influence employee performance (Makatengkeng et al., 2021). Furthermore, from the description above, researchers feel the need to carry out the latest study to see whether these factors can be causes and have similarities in different areas so that researchers feel the need to carry out more in-depth observations of each village apparatus, namely by making mistakes. one sub-district in Langkat Regency as an object in further research. Langkat Regency is one of the regencies in North Sumatra which has quite a lot of villages, namely 240 villages spread across 23 sub-districts and Tanjung Pura sub-district which is the location of the research object has 18 villages and 1 sub-district. Apart from that, it can also be useful in providing ideas for village officials or officials so that they can provide analysis of factors influencing SISKUEDES performance in Tanjung Pura District, Langkat Regency.

METHOD

The research method in this research uses an associative approach with a population consisting of 54 respondents, 18 of whom are at the Village Office and 1 person at the Output Office. The sample in this research uses a Saturated Sample approach, namely the entire population can be used as a sample so that the sample in this research is 54 respondents consisting of Village Heads, Village Secretaries and Financial Affairs Staff. The data collection technique in this research uses questionnaires which are distributed to respondents directly with a return limit of 3 days after submission of the questionnaire. The questionnaire uses a 5 question instrument. Next, the results of the questionnaire are summarized for analysis through testing stages, namely Data Instrument Test, namely Validity Test and Reliability Test, Classical Assumption Test and Multiple Linear Regression Test using SPSS tools with Regression Models.

$$Y_1 = b_0 + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e \dots\dots\dots(1)$$

- Y_1 = Village Financial System Performance
- b_0 = Constant
- $b_{1, 2, 3, 4}$ = Regression Coefficients
- X_1 = Quality of Village Apparatus
- X_2 = User Engagement
- X_3 = Top Management Support
- X_4 = Supporting facilities
- e = error

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RESULTS

Descriptive statistics

The descriptive statistics presented provide a comprehensive overview of research data information and also contain information on the total sample, minimum value, maximum value, mean value and standard deviation with detailed information in the table below:

Table 1. Descriptive Statistics

Model	N	Minimum	Maximum	Mean	Std. Deviation
Quality of Village Apparatus	54	19.00	47.00	33.7963	8.41019
User Engagement	54	16.00	40.00	31.0370	6.26449
Top Management Support	54	24.00	29.00	25.9259	1.27163
Supporting facilities	54	28.00	35.00	31.0556	1.67576
Village Financial System Performance	54	15.00	38.00	27.8519	7.11471

Source: Source: data processed by the author

From the information in the table above, it can be assessed that the Village Apparatus quality variable has the lowest value of 19 and the highest value of 47 with an average value of 33.7 with a Standard Deviation Value of 8.41 so it can be stated that the Mean value is greater than the Standard Deviation value so that the deviation the data that occurs will be low and will result in an even distribution. For the User Engagement variable, it has the lowest value of 16 and the highest value of 40 with an average value of 31.03 with a Standard Deviation Value of 6.26 so it can be stated that the Mean value is greater than the Standard Deviation value so that data deviations that occur will be low and will result in even distribution. The Top Management Support variable has the lowest value of 24 and the highest value of 29 with an average value of 25.9 with a Standard Deviation Value of 1.27 so it can be stated that the Mean value is greater than the Standard Deviation value so that data deviations that occur will be low and will produces an even distribution. For the Supporting Facilities variable, it has the lowest value of 28 and the highest value of 35 with an average value of 31.05 with a Standard Deviation Value of 1.67 so it can be stated that the Mean value is greater than the Standard Deviation value so that data deviations that occur will be low and will result in even distribution and for the SISKEUDES Performance Variable it has the lowest value of 15 and the highest value of 38 with an average value of 27.8 with a Standard Deviation Value of 7.11 so it can be stated that the Mean value is greater than the Standard Deviation value so that data deviations will occur. low and will produce an even distribution.

Validity test

Based on the results of the validity test for the Village Apparatus Quality variable, it can be concluded that all items can be declared valid because all items have a calculated r value greater than the r table so that all items can be used in further data processing. For the

results of the User Involvement validity test, it can be concluded that all items can be declared valid because all items have a calculated r value greater than r table so that all items can be used in further data processing. Furthermore, to test the validity of Top Management Support, it can be concluded that there are 2 (two) items that are invalid, namely question items number 4 and 7 because the calculated r value is smaller than the r table. These items are not included as statement items for processing further data and for question items 1,2,3,5,6 and 8 can be declared valid because all the calculated r value items are greater than the r table so that these question items can be used in further data processing. Furthermore, to test the validity of the Peak Supporting Facilities, it can be concluded that all items can be declared valid because all items have a calculated r value greater than r table so that all items can be used in further data processing. Next, to test the validity of the Village Financial System Performance (SISKEUDES) it can be concluded that all items can be declared valid because all items have a calculated r value greater than r table so that all items can be used in further data processing.

Reliability Test

The results of the Reliability Test in this research show that the Cronbach's alpha value is greater than 0.6 so that the research data is declared reliable to continue with the next research stages which can be seen in Table 2, below:

Table 2. Reliability Test Results

Variabel	Alpha Cronbach's	Batas Reliabilitas	Ket
Quality of Village Apparatus	0,768	0,6	Realibel
User Engagement	0,728	0,6	Realibel
Top Management Support	0,616	0,6	Realibel
Supporting facilities	0,670	0,6	Realibel
Village Financial System Performance	0,773	0,6	Realibel

Source: Source: data processed by the author

Multiple Linear Regression Test

Furthermore, the results of the regression equation in this research are as follows:

$$Y = - 31,711 + 0,325 X_1 + 0,640 X_2 + 0,369 X_3 + 0,616 X_4$$

Based on the information on the regression equation above, it can be stated that: Constant Value - 31.711 means that the Quality of Village Apparatus, User Involvement, Top Management Support and Supporting Facilities is Constant (zero), then the Village Financial System Performance (SISKEUDES) is - 31.711. The quality of Village Apparatus is 0.325, meaning that every 1 increase in the Quality of Village Apparatus will increase the Performance of the Village Financial System (SISKEUDES) by 0.325. User Involvement is 0.640. This means that every 1 increase in User Involvement will increase the Village Financial System Performance (SISKEUDES) by 0.640. Top Management Support is 0.369. This means that every 1 increase in Top Management Support will increase Village Financial System Performance (SISKEUDES) by 0.369. Supporting Facilities is 0.616. This means

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that every 1 increase in Supporting Facilities will increase the Performance of the Village Financial System (SISKEUDES) by 0.369.

Simultaneous Test

F test to test the simultaneous influence of independent variables on the dependent variable with the following results.

Tabel 4. Anova Statistical Test

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2304.305	4	576.076	74.576	.000 ^a
	Residual	378.510	49	7.725		
	Total	2682.815	53			

Source: Source: data processed by the author

From the output results of table 5 above, the results of the anova test obtained F-count of 74.576 which is greater than F-table (41; 0.05) = 2.54, probability level sig = 0.000 < α = 5%. Thus the hypothesis H1 is accepted, meaning it states The Quality of Village Apparatus, User Involvement, Top Management Support and Supporting Facilities Simultaneously Influence the Performance of the Village Financial System (SISKEUDES) in Tanjung Pura District, Langkat Regency.

Partial Test

Next, partial testing was carried out using the t test with the following results.

Tabel 5. T-test Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	-31.711	9.595			
1	Quality of Village Apparatus	.325	.069	.384	4.712	.000
	User Engagement	.640	.093	.564	6.869	.000
	Top Management Support	.369	.307	.066	1.201	.235
	Supporting facilities	.616	.236	.145	2.615	.012

Source: Source: data processed by the author

From the results of table 5 above, the results of the t statistical test can be explained as follows: Village Apparatus Quality Variable: t-count of 4.712 > t-table 1.6746 Then the significant value is 0.000 < 0.005 so Ha is accepted, meaning that the Quality of Village Apparatus Significantly influences the Performance of the Village Financial System

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(SISKEUDES). User Involvement Variable: t-count of 6.869 > t-table 1.6746 Then the significant value is 0.000 < 0.005 so H_a is accepted, meaning that User Involvement Significantly affects the Performance of the Village Financial System (SISKEUDES). Top Management Support Variable: t-count is 1.201 < t-table 1.6746 Then the significant value is 0.235 > 0.005 so H_a is accepted, meaning that the Top Management Support Variable does not significantly affect the Village Financial System Performance (SISKEUDES). Supporting Facilities Variable: t-count is 2.615 > t-table 1.6746 Then the significant value is 0.012 < 0.005 so H_a is accepted, meaning that the Supporting Facilities Variable significantly influences the Village Financial System Performance (SISKEUDES). From the partial significance test, it can be concluded that there are 3 independent variables that partially have a positive and significant effect on the dependent variable, namely Quality of Village Apparatus (X1), User Involvement (X2) and Supporting Facilities (X4) while Top Management Support (X3) partially has no effect. positive and significant for the Dependent variable.

Determinant Test

The results of testing the coefficient of determination can be seen in table 6
Tabel 6. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.933 ^a	.870	.859	2.66955

Source: Source: data processed by the author

Based on the results of table 6 above, an R Square value of 0.859 can be obtained, this shows that the variables Quality of Village Apparatus, User Involvement, Top Management Support and Supporting Facilities have a very strong relationship with Village Financial System Performance (SISKEUDES) while the remaining 14.1% is explained other variables not included in the research model.

DISCUSSION

Quality of Village Apparatus on Village Financial System Performance (SISKEUDES)

The research results show that the quality of village apparatus has a partial influence on the performance of the village financial system (SISKEUDES). The results of this study are certainly in line with the research results (Kunchahyo & Dharmakarja, 2022) which state that the capacity of village officials has a positive and significant influence on the performance of village financial management. Competency is an ability to carry out or carry out a job or task that is based on skills and knowledge supported by the work attitudes required by the job (Saputri & Muhsin, 2019). Apparatus Competency is the most important thing that every individual must have in carrying out their duties in every job. The importance of HR Competency will of course facilitate the function of carrying out work tasks. Village officials consisting of the Village Head, Village Secretary, Village Treasurer are officials who are very important in improving performance in village government, especially in Financial Performance. The Village Head, Village Secretary and Village Treasurer must have adequate competence, namely skills and knowledge so that the

performance produced by each individual will reflect the performance of the agency. Apart from that, the experience factor is also very much needed in improving the quality of the individual (Nst & Malikhah, 2020).

User Involvement in Village Financial System Performance (SISKEUDES)

The research results show that partial user involvement has a positive and significant effect on the performance of the village financial system. The results of this research are certainly in line with research (Ayu, Halimatusadiah, & Lestira, 2020) which states that user involvement in system development has a positive and significant influence on the quality of accounting information systems and (Rupa, 2020) also confirms that user involvement has a positive and significant effect on SISKEUDES' performance. According to (Safitri et al., 2023) Users must be involved in the existing system development process because in the future they will definitely face various problems and challenges both technically and non-technically so they need to ensure that the accounting information system runs well. To achieve a successful system, user participation is needed in the development of the accounting information system and it is also hoped that it can increase the principle of commitment and the principle of user involvement in developing the information system. Thus, it is hoped that each user will be more comfortable and happy with the information system that has been further developed and will be more satisfied (Gani, 2021). User involvement has a role in the system development process of each member of the organization or members of the target user group in influencing the development of SISKEUDES. With high user involvement in managing SISKEUDES, it is hoped that it will have a real impact in improving SISKEUDES' performance. Currently, SISKEUDES in its implementation has taken user aspects into consideration so that it is hoped that it will be able to reduce problems that arise whether they are routine or sudden. User involvement is also expected to be able to provide information in developing SISKEUDES needs in the future. Apart from that, user involvement must be able to influence effective and efficient decision making (Nst, Malikhah, & Oktari, 2023).

Top Management Support for Village Financial System Performance (SISKEUDES)

The research results show that Top Management Support does not significantly influence the Performance of the Village Financial System (SISKEUDES). The results of this research are in line with research (Mahagrita & Rikumahu, 2020) which states that Peuncak Management Support has no effect on SISKEUDES Performance. Conceptually, Top Management Support certainly has a positive and significant influence on SISKEUDES Performance, but in this research Top Management Support did not have an influence on SISKEUDES Performance. Top Management Support itself is an action that directs and maintains the behavior of all people in the organization. In this case, of course, the involvement of Top Management is very necessary in providing facilities and providing other resources needed to support the success of SISKEUDES. In the results of this research, we can of course see that the level of top management support is still not optimal in providing an impact on SISKEUDES performance so that the Regional Government and Village Government in the future can collaborate and innovate more in maximizing SISKEUDES. The more support given to top management in running and developing SISKEUDES, the

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more SISKEUDES performance can be improved and have an impact on improving organizational performance (Sanga & Dince, 2022).

Supporting Facilities for Village Financial System Performance (SISKEUDES)

The research results show that supporting facilities partially have a positive and significant influence on SISKEUDES' performance. The results of this research are in line with (Aulia, 2023) which states that Supporting Facilities have an influence on Performance, both Information System Performance and Individual Performance. Supporting Facilities themselves are the availability of supporting factors in assisting Information System users in supporting the implementation of their daily duties and responsibilities, namely in the form of rooms/places, computers and internet networks (Malikhah & Pratama, 2019). This is very important because with the current high use of Information Technology, the need for supporting facilities in SISKEUDES Management Activities is one of the first priorities in supporting the success of SISKEUDES. The high need for SISKEUDES Supporting Facilities really needs to be paid attention to by the Government as a whole because if even one indicator is not met it will really hinder the work process, for example the availability of rooms and computers but there is no internet network then it will not have an impact on management. SISKEUDES finances are more effective and efficient. Apart from that, it is also necessary to pay attention to the quality of resources that use supporting facilities. It is also necessary to pay attention to whether these human resources are able to be professional and adaptive to all changes, both from changes to the information system but also regulations issued by the Government so that they can immediately be adapted to the SISKEUDES.

CONCLUSION

The conclusion in this research is that the quality of village apparatus, user involvement, top management support and supporting facilities simultaneously influence the performance of the village financial system (SISKEUDES) in Tanjung Pura District, Langkat Regency. For the Quality of Village Apparatus, User Involvement The Quality of Village Apparatus, User Involvement partially simultaneously influences the Performance of the Village Financial System (SISKEUDES) in Tanjung Pura District, Langkat Regency and for Top Management Support partially it has no effect on the Performance of the Village Financial System (SISKEUDES) in Tanjung Pura District, Langkat Regency. For the Determination Value produced by the entire Independent variable, namely the Quality of Village Apparatus, User Involvement, Top Management Support and Supporting Facilities for the Dependent variable, namely SISKEUDES Performance, which is 85.9% and the remaining 14.1 is explained through other variables.

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