

Implementation of SISKEUDES Based on Top Management Support and Education and Training

(Survey On Ambawang Village Apparatus, Ambawang River District, Kubu Raya)

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ABSTRACT

The basis of this research is to find a phenomenon about the lack of support from top management support, the limited education and training of village officials in implementing SISKEUDES, and the weaknesses in implementing SISKEUDES that occurred within the village government organization. This study aims 1) to determine the form of top management support to the implementation of SISKEUDES; 2) to find out what education and training has been gained by village apparatus in implementing SISKEUDES; and 3) to know the implementation of SISKEUDES in Village Government. The research method used is qualitative, with case study. The object of research in this research is Implementation of SISKEUDES, Top Management Support, Education and Training. Research subjects that become data sources are, village head, village secretary, head of financial affairs, Chairman of BPD. This research uses primary data and secondary data. Techniques of collecting data by observation, documentation, and interviews to the unit of analysis in this case is the village apparatus in the village Ambawang Kuala Ambawang River District Kubu Raya. Data analysis techniques with 1) Data Collection; 2) Data Condensation; 3) Display Data; and 4) Conclusion Drawing. The results of the research are 1) Top Management Support, in this case the Village Head and the Sekdes, has provided support for improving the quality of SISKEUDES applied, for example by including head of financial affairs and village secretary to follow education and training held by PEMDES Kubu Raya, Inspectorate of Kubu Raya and BPKP of West Kalimantan Province; 2) Education and Training followed by head of financial affairs and Sekdes, has provided benefits in order to implement or implement SISKEUDES. With the implementation of SISKEUDES the village financial reporting process can be run more easily and quickly; 3) SISKEUDES are implemented to provide benefits for the management of village funds, because financial reporting becomes more efficient, effective, and integrated so that village financial reports can be more qualified.

Keywords : Top Management Support, Education and Training and SISKEUDES

I. INTRODUCTION

Nawa Cita programs that have been on the government's agenda to make rural communities and communities on the borders of the united Republic of Indonesia more attention. For that system built with the concept of Nawa Cita, must provide a broad impact for the community, especially related to the

welfare of the community. One of the provinces which has a land border with neighboring Malaysia is the Province of West Kalimantan. From the information obtained by the researchers that the implementation of the Nawa Cita Program, which the government plans in particular in West Kalimantan Province, still has not had a real impact this can be seen from Percentage of poor people in

the period of March 2016 - September 2016 showed an increase from 7.87 percent of March 2016 to 8.00 percent in September 2016 or up 0.13 points. Nominally the number of poor people increased from 381,350 people in March up 0.13 points. Nominally the number of poor people increased from 381,350 people in March 2016 to 390,320 people in September 2016. This means that the number of poor people in West Kalimantan increased by 8,970 (News Official Statistics, 2017).

During the period of March 2016 - September 2016 the increase of percentage of poor people occurred in rural areas. For urban areas decreased from 5.16 percent to 4.97 percent while for rural areas increased from 9.11 percent to 9.38 percent. The number of poor people, in September 2016 in rural areas in West Kalimantan Province is still more 314,340 people than in urban areas as many as 75,980 people (News Official Statistics, 2017). In relation to the poverty occurring in villagers in West Kalimantan, in the period from March to September 2016, the government has disbursed enormous village funds, to have an impact on the welfare of villagers. The village funds are trustworthy, so they must be managed to mobilize village development and community empowerment. By taking these steps it is expected that these funds can make the village grow and prosper the community (Marwan Jafar, 2015). Marwan Jafar, as Minister of Village, Disadvantaged Regions, and Transmigration at the time, also reminded the village heads to look closely at and understand precisely the priority of the use of village funds as set out in Permendes Number 5 of 2015 on Stipulation of Village Fund Usage Priority. One of the priority programs is capacity building or rural capacity building as an important part of community empowerment program (Marwan Jafar, 2015).

The Ministry of Village, Disadvantaged Areas and Transmigration (Kemendesa PDPT) held by Eko Sandjojo stated, as a bodyguard in realizing the ideals to raise the village people's *marwah*, build on the

aspirations of the village set four priorities in rural development in 2017. The four priorities are: 1) Development of Primary Product of Village (Prudes) or Rural Product of Rural Area (Prukades) in order to increase economics scale based on technology and innovation or so far often called one village one product (OVOP); 2) BUMDes with a focus on the objectives of improving management capacity, expanding market access, increasing economies of scale, providing capital support, creating a conducive business climate, and providing post-harvest *sarpras*; 3) Embung Development; and 4) Development of village sports facilities (SORGA Desa) (Eko Sandjojo, 2017). Furthermore Eko Sandjojo stated that the development of one village one product (OVOP) program is to facilitate the e-commerce of village products.

Currently, there are 74,910 villages in Indonesia that hold economic potential if empowered with the maximum. Increasing the standard of living of villagers is important for promoting rural progress. With this potential, Eko Sandjojo (2017) hopes that the management of the *prukes* in utilizing village funds from the government, which is then managed through a village-owned enterprise (BUMDes), can bring in revenues for the village. Furthermore, private companies and state enterprises are expected to invest in villages especially in postharvest form. In reality, the village funds disbursed by the central government are not in line with expectations. Village funds should be for the welfare of the villagers, but by the top management officers in Pamekasan District, the Chief Inspectorate, the Chief of Kejari, and the village head, even corrupt in congregation. Supposedly top management in each organization to provide full support for the interests of the people. But on the contrary, as happened in the hand-catch operation conducted by the Corruption Eradication Commission (KPK) in Pamekasan District, East Java, is suspected to be related to the management of village funds. OTT allegedly related to ongoing legal process. The KPK is also observing its relationship with village funds. A number of officials were taken

by KPK officials related to this operation, including Pamekasan Regent Achmad Syafii, Head of Inspectorate of Sucipto Utomo and Head of Rudi Indra Prasetya. Thus statement KPK spokesman Febri Diansyah (2017). Together with them, the KPK also brought Intel Sugeng Section Head, Special Crimes Section Head Eka Hermawan and two Kejari staff, as well as two Inspectorate staff from Pamekasan Regency. In addition, two village heads were also taken, namely Agus Dasuk Village Head, District Pademawu, Muhammad Ridwan Village Head Mapper, District Proppo (kompas.com, 2017).

The next problem is the weakness of top management support in the village administration, also happened in West Kalimantan Province, for example as stated by the Head of Sanggau District Prosecutor's Office, Sabar Evrianto Batubara, stated for special crime s has been arrested in the case of misuse of financial management budget of Ilai Village Budget Year 2016. And has been set up as a suspect in the name of Lorentius Sikin, Village Head Ilai said. Furthermore, Rusman Ali (2016), as the Regent of Kubu Raya, revealed that there are three heads of villages indicating irregularities in the use of village funds, Kades Parit Baru, Kades Tanjung Harapan and Kades Pinang Dalam. Rusman Ali, continued recently he has also received a letter from Kapolresta Pontianak who asked himself as head of the region to then instruct the inspectorate in checking or following up the case. Johan Budi (2015), as Chairman of the Provisional KPK at the time, stated that the importance of guarding village funds since the enactment of Law No. 6 of 2014 on the Village. The government poured village funds more than Rp 20 trillion. Darisana, KPK is worried that many parties are trying to misuse the funds from the authority until the funds reach the public. Johan Budi continued KPK to conduct a Financial Management System Study Village for the implementation of the Village Act can run well and smoothly. This review is to avoid the emergence of parties who try to abuse the authority for their own interests or groups.

The KPK study results a number of potential issues of village fund management during the first phase of distribution in 63 districts. There are at least 14 potential problems. One of them, the issue of regulation. There was a change of regulation from PP No 60/2014 to PP No 22/2015 which resulted in the formula of distribution of village funds changed. Meanwhile, Secretary General of the Ministry of Development of Disadvantaged Areas and Transmigration (KDPDPT) Anwar Sanusi, (2015), gives an example that in making RPJMDes then APBDes. When conducting several coordination meetings, it turns out that the problem is a lot of areas whose human resource capacity has not been fulfilled or still low. Anwar said that of the 74,093 villages, there are 5 village heads who have S3 diploma. The low educational level of the village head becomes a problem for the need to develop this APBDes. Next distribution of village funds is about 80%. It's just that the absorption is still low due to constrained human resources in the village and prudential factors (Chairul Amri Chan (2015), Head of Women Empowerment and Village Community (BPPMD) Banten). Furthermore, one of the fundamental problems facing the village today is the relatively low quality of human resources (HR) in the village, including the village apparatus that holds the administrative power of government and the management of village funds (Marwan Jafar, 2015). What was previously expressed shows the low level of human resources of the existing village apparatus. This indicates that the low level of education and training in the village apparatus, which is mandated to manage the village funds amounting to billions of rupiah.

In managing substantial village funds in order to improve the livelihood of rural communities, human resources (SDM) are needed, especially for village officials, to be able to manage village funds properly. But in reality there are still many village officials who have not understood and are able to manage the village funds well, as revealed in several phenomena that occur in the field such as, as revealed from the

results of R & D, Kemedagri, 2015, that based on problems at the district and village levels in the management of the Village Fund, is found as follows: District Budget (APBD) for budgeting coaching by the district or sub-district apparatus to the village government to increase the human resource capacity of the village fund management apparatus urgently needs the assistance of the village assistant to support the implementation of activities and to assist the smoothness of the village apparatus in managing the village funds.

The need for training / training budgeting for all village apparatus following village head elections in the form of real field practice with deconcentration funds, as well as the direction of the minister of interior in the preparation of APBD and the direction of the Village Fund Allocation in improving the capacity of village governance and village community development. There is a need to strengthen training to village government officials. Indeed, the preparation of accounting systems at the village level has become quite complicated due to human resource problems and the number of villages that will implement them, ie as many as 78 thousand villages.

The problem of administrative and governance capacity of village government officials is still minimal. Then the system of accountability and supervisory institutions are still weak, including the community has not been critical of the management of revenue and expenditure budget villages. Next Robert Endi Jaweng (2014), states that there is a problem of administrative and governance capacity of village government officials who are still minimal. Furthermore, Jan Hoesada, (2014), as the Government Accounting Standards Committee (KSAP) stated that the preparation of government regulations (PP) on accounting and reporting of village financial statements should be carefully arranged. Allegedly the entire village is very backward in accounting technology. Next Director of the Center for Regional Policy Studies, Nabil Ahmad

Fauzi, (2015), said that the disbursement of village funds has the potential to cause many problems. This problem, derived from upstream to downstream regulation. Related to the village fund still contains many potential problems from upstream in the regulation up to downstream in the context of distribution and use and reporting. Currently, the Corruption Eradication Commission (KPK) has mapped the potential for corruption of village funds. As reported by the KPK on the potential corruption of village funds. KPK found 14 findings on four aspects, namely regulatory and institutional aspects, governance aspects, supervision aspects, and aspects of human resources. Meanwhile, Member of Commission II of the NasDem Faction, Syarif Abdullah Al Kadrie, (2015), said that the mechanism of channeling village funds already exists. Going forward, training will be held to account for the fund. He asserted, law enforcers such as KPK, Police, and Attorney General will conduct supervision. The next 90 heads of villages in Kubu Raya District belonging to the Association of All Village Villages (Apdesi) held legal education management counseling related to Village Fund Allocation (ADD) and Village Fund. Apdesi also invited the Chief of District Attorney (Kajari) as the speakers on the event held at Gardenia Spa and Resort, Jalan Ayani 2 Kabupaten Kubu Raya (Moses, 2016).

Secretary Apdesi Kubu Raya, Moses said the legal counseling aims to provide enlightenment to all village heads and BPD in terms of management of Village Fund and Village Fund Allocation. Implementation of legal extension activities should be done by Apdesi, since there are still many human resources from the village head has not been so deep into the implementation of financial management issues. There are some village heads who have not mastered the issues related to the management of ADD and the Village Fund. Hence the need for special counseling. A number of village heads in Kubu Raya district of West Kalimantan expect the local government to provide technical guidance regarding the detailed management of village funds.

So far Pemkab Kubu Raya indeed provide technical guidance related to the Village Law. However, it is only a general exposure, while the village apparatus wants a more detailed exposure as it has been stated in the Bupati's Regent on Village Governance. In 2016, Muhammad Syaifullah, conducted a study on the Understanding of Village Officials in Desa Ambawang Kuala Against Village Accounting Implementation, the results of the study found that in general the village officials of Ambawang Kuala still do not understand about the Village Accounting. Furthermore, research from Ayu Lestari et al, 2016, found that the main factor that hampers the understanding of Village Accounting Challenge is the lack of socialization and training conducted by the government and the facilities available in the village are inadequate so it becomes an obstacle in supporting the implementation of the village program. Among the districts that have potential and directly adjacent to the Provincial Capital, namely Pontianak City is Ambawang River District. Among the potential, owned besides directly adjacent to Pontianak City, Ambawang River District has an inter-state bus terminal located in Sungai Ambawang Village.

II. THEORITICAL REVIEW

2.1. Top Management Support

Top Management Support is the willingness of top management in devoting most of its time, to taking action through planning and organizing resources. In order to improve the quality of accounting information systems, so that the resulting information is more qualified to be used in decision making, with the aim of improving organizational performance (Romney and Steinbart (2009: 64) (Lee and Kim (1992), and Verhag Jones and George (2013: 13) in Adeh Ratna Komala, 2015)).

Dimensions and indicators of top management support refers to Lucas (1993) in Muhammad Syaifullah (2017) said that top management has

several important roles in accounting information systems namely:

- 1) Interpersonal, there are three roles of engagement management with internal and external parties regarding system usage. First, the role as the main character. In this case, managers to perform in social or symbolic tasks such as working with a burning spirit. Second, the role of leader. Managers should try to motivate their subordinates and see that the organization is well structured. Third, the role of manager as a liaison, namely maintaining the contacts that can refine the information into or outside the organization.
- 2) Informational Roles, in a system, managers have two major roles that are essential for system planning and development. First, the manager acts as a monitor, observing and processing various information. Most of the information is new and has been developed from surrounding organizations and organizations. Second, in terms of information handling, managers act as data spreaders. Information is disseminated to appropriate colleagues, including subordinates, superiors, and parties outside the organization.
- 3) Decisional Roles, there are four important roles in decision making and also related to the design of information systems: (1) A manager functions as an entrepreneur seeking and initiating a project to bring positive change to the organization; (2) The manager shall serve as the controller of interference, take corrective action if the organization is exposed to any consequences beyond the calculation; (3) Manager as resource allocation; (4) The manager acts as a negotiator, trying to judge disputes.

2.2. Education and Training

Education and Training is an effort of learning process to improve knowledge and job skills inside and outside the education system, with periods that have been specified in the framework of human resource development, especially developing intellectual ability and human personality

(Notoatmodjo 2003: 28 in Muhammad Syaifullah, 2017); Edwin B. Flippo (2002: 69); (Malayu SP Hasibuan, 2001: 69); and Mangkunegra (2002: 30)). The main objectives of the training can essentially be grouped into six fields ie: (Simamora, 1999: 346).

- a. Improving performance, employees who work unsatisfactorily due to lack of skills are the main candidates for training. While training can not solve all ineffective performance problems, sound training and development programs are often useful in minimizing these problems. As the number of vacancies exceeds the number of applicants, the only alternative of management is to appoint and promote applicants with little or no job skills and cover the lameness with training.
- b. Upgrading the skills of employees in line with technological advances, through training ensures that employees can effectively use new technologies. Technological change, in turn, means that jobs change frequently and the skills and skills of employees must be updated through training, so that technological progress can be successfully integrated into the organization.
- c. Reducing the learning time for new employees to become competent in the job, often a new employee does not have the skills and skills required to be "job competent" that is capable of achieving the expected output and quality standards, because first, the imperfect selection system, although test results, interviews and other data may indicate a high probability of job success by job applicants. Second, it intends to appoint employees who need training to work at a standard level. Third, management often lifts talented employees to learn talents to study low-level or semi-skilled jobs compared to skilled employees in a particular field of work. To learn the special skills of these employees follow the training provided by the organization.
- d. Helping to solve operational problems, leaders must achieve their goals with scarcity and abundance of resources: scarcity of financial resources and human technological resources

(human, technological, resource), and financial abundance, people and technology. A series of training in various fields provided by outside organizations and consultants helps employees to solve organizational problems and carry out their work effectively.

- e. Preparing employees for promotion, one of the interesting ways, holding and motivating employees is through a systematic career development program. Developing employees' promotional skills is consistent with the policy with personnel for in-house promotion, training is orienting new employees to the organization and work.
- f. Meet personal needs, for example most leaders are achievement-oriented and need new challenges to their work. Training and development can play a dual role by providing activities that result in greater organizational effectiveness and enhancing personal growth for all employees.

2.3. Implementation of SISKEUDES

The system is a collection of sub-systems both physical and non-physique that are interconnected with one another and work together in harmony to achieve a certain goal (Azhar Susanto, 2013: 22; Sri Mulyani NS, 2018: 2; Marshall B Romney and Paul John Steinbart , 2015: 3; O'Brien and Marakas, 2008: 4). Information is the result of data processing, which gives meaning and benefit to the user in taking a decision. (Azhar Susanto, 2013: 38; Sri Mulyani NS, 2018: 14; Kenneth C. Loudon; and Jane P. Laudon, 2012: 15; O'Brien & Marakas, 2008: 324; Marshall B Romney and Paul John Steinbart, 2015 : 4). While the information system is a collection of sub-sub systems both physical and non-physical, in which there are people, hardware technology, software, communication networks, data sources, policies and procedures are interconnected with each other and work together harmonious to achieve one goal that is processing data into information useful for users in making decisions for specific purposes (Azhar Susanto, 2013: 52; O'Brien and Marakas, 2008: 324;

Laudon Kenneth C and Jane P. Laudon, 2005: 8; Alter, Steven, 2002: 6). Azhar Susanto, grouping the components of information systems as follows 1) Hardware; 2) Software; 3) Brainware; 4) Procedures; 5) Database; and 6) Communication network (Azhar Susanto, 2008: 58). One other grouping is: 1) Hardware; 2) Software; 3) Brainware; 4) Procedures; 5) Database; and 6) Communication network (Azhar Susanto, 2013: 58).

Hardware are physical tools that can be used to collect, input, process, store and output data processing in the form of information. This hardware consists of the input section, the main processing and memory parts, the output part and the communication part. Software is a collection of programs used to run certain applications on a computer. In essence software is grouped into 3 (three) groups of operating system, interpreter and compiler. Elements of brainware in the information system is an integral part with other components in the manufacture of information systems, data collection and processing, distribution and utilization of information. Data base resources are a collection of data stored in storage media in a company (in a broad sense) or in the computer. Network resources are a collection of appropriate hardware and software to communicate various information from one location to another. Procedure is a series of activities or activities repeatedly performed in the same way (Azhar Susanto 2013: 207-312).

2.4. Accounting Information System (SISKEUDES)

Accounting information system is as a collection or integration of the sub-sub systems / components are interconnected and work together with each other in harmony to process financial transaction data into accounting information useful for decision makers both by internal and external organizations. While village accounting is an accounting information system (SISKEUDES) which produces village accounting information that is useful for users (Azhar Susanto, 2013: 72; Sri Mulyani NS, 2008: 21;

Romney, Marshall B., and Steinbart, Paul J, 2012: 6 ; Ulric J. Gelinas, JR Richard B. Dull Patrick R. Wheeler, 2012: 15; George H. Bodnar William S. Hopwood, 2010: 6; Nancy A. Bagranof, Mark G. Simkin, Carolyn S. Norman, 2010: 5). The dimensions of the quality of accounting information systems are 3 (three) that consist of efficiency, effectiveness and integration (Marshall B. Romney and Paul John Steinbart, 2015: 11-12); (Horan and Abichandani, 2006); (Sedera et.al, 2004); (Todd, 2005: 85-102); (Ralph M. Stair and George W. Reynolds 2010: 57-74); (Kenneth C. Laudon and Jane P. Laudon, 2012: 548); (Stair & Reynolds, 2010: 8-9; Weygandt et al., 2010: 303; Azhar Susanto, 2013: 72; Dunn et al., 2005: 2) in Muhammad Syaifullah (2017) . Efficiency is the minimum use of resources to obtain optimum results (Weygandt et al, 2010: 303; Stair & Reynolds, 2010: 8-9; O'Brien and Marakas, 2011: 51) in Muhammad Syaifullah (2017). Effectiveness is a measure of the extent to which a system can achieve its goals (Stair & Reynolds, 2010: 8-9; Weygandt et al., 2010: 303; O'Brien and Marakas, 2010: 51) in Muhammad Syaifullah (2017). Integration is the interrelation of all related elements and subunsures in establishing accounting information systems to produce quality accounting information (Azhar Susanto, 2013: 72; Sacer et al., 2006: 62; Dunn et al, 2005: 2) in Muhammad Syaifullah (2017) .

Application of Village Financial System (SISKEUDES) is an application developed by the Financial and Development Supervisory Board (BPKP) in order to improve the quality of village finance governance. The features available in the Village Financial Management Application are made simple and user friendly making it easier for users to operate SISKEUDES applications. With the input process once in accordance with the existing transactions, can produce output in the form of administration documents and reports in accordance with the provisions of legislation.

2.5. Sharia Accounting

Accounting that we know, is the result of the adoption of the concept of balance, which has been created by Allah SWT (God Almighty). It is the result of the contemplation of accounting science experts, finally they are able to concoct the concept of balance in financial reporting organizations that grow and develop in the life of this world. The concept of balance is present in the concept of debit and credit, income statement, balance sheet report and so on (Muhammad Syaifullah, 2016). Sharia accounting can be interpreted as an accounting process for transactions in accordance with the rules set by Allah SWT (Sri Nurhayati and Wasilah, 2011: 2). Hasbi Ramli (2005: 13-14), states that sharia accounting is an activity of identification, clarification, data collection and reporting through the calculation process related to financial transactions as information material to take economic decisions based on the principles of syariah akad, does not contain zhulum, usury, maysir (gambling), gharar (fraud), goods are forbidden, and harmful. Thus Sharia Accounting is an accounting information system that is adopted from the concept of the balance of the universe created by Allah SWT (God Almighty), to produce accounting information, in accordance with the principles of sharia, with no zhulum (tyrannical), riba, maysir (gambling), gharar (fraud), forbidden goods, and harm (Sri Nurhayati and Wasilah, 2011: 2; Hasbi Ramli, 2005: 13-14; and Muhammad Syaifullah, 2016;

2.6 Theoretical Framework

2.6.1 The Influence of Top Management Support on Accounting Information System (SISKEUDES)

The greater the support of top management to the accounting information system can be a very important factor in determining the effectiveness of accounting information system acceptance in the organization and the success of all activities related to accounting information system and accounting

information system performance (Soegiharto, 2001 and Jen (2002) in Muhammad Syaifullah (2017). Furthermore, Komara (2004: 24) in Muhammad Syaifullah (2017) stated that the development of accounting information system is integrated with the company's plan known to top management, therefore the development of accounting information system is also required in line with company planning, so as to support the objectives to be achieved company. Thus, decision making in the development of accounting information system becomes better Accounting information system is a tool used by management (including top management) in organization to provide added value to produce a competitive advantage for the organization (Stair and Reynolds, 2006: 6) in Meiryani and Muhammad Syaifullah (2015). The result of this research shows that organizational commitment and commitment of top management have a significant effect on the quality of accounting information system (Muhammad Syaifullah, 2012; Muhammad Syaifullah, 2014; and Muhammad Syaifullah (2017); Bamber et al (2010): (Ghonany, 2002: 3; Khosrowpour, 2001: 3; Elysee and Born, 2012; 3; Zaied, 2012; Hussein et al, 2008 in Adeh Ratna Komala, 2015).

2.6.2 The Influence of Education and Training on Accounting Information Systems (SISKEUDES)

The involvement of human resources as a monitoring, operational, and user of information system or accounting information system has had an impact on management as well as determining the success level of an organization's organization (Azhar Susanto, 2013: 253-254). Azhar Susanto continued, the human resources of a company that has operated Information system, HR must be able to adjust to changes that occur as a result of the application of Information System. Human resources in the SI have a role as giver and user of information. HR that acts as a giver of information such as information systems and accounting and finance sections. While the role as user information is grouped into two users, namely

internal and external users (Azhar Susanto, 2013: 253-254). Related to the influence of education and training on accounting information system (SISKEUDES), some research results are from Dyah Nastiti, Anugraheni, 2013).

III. RESEARCH METHODS

This research uses qualitative research methods where according to Moelong (2007: 6) qualitative research is a qualitative approach. The purpose of qualitative research is to understand the phenomenon of what is experienced by the subject of research holistically, and with the description in the form of words and language, in a special context that is natural and by utilizing various scientific methods. Furthermore, Sugiono explains that qualitative research methods can be interpreted as research methods based on postpositivesme philosophy, used to examine the condition of natural objects (as opposed to experiments) in which researchers as key instruments and qualitative research results emphasize the meaning of generalization (Sugiono, 2016: 24). The object of research can be declared as a social situation of research that want to know what happened in it. In the object of this study, researchers can observe in depth activity (actors) that exist in a place particular (Sugiyono, 2007: 215). The object of research in this research is SISKEUDES Implementation Viewed From Top Management Support, Education and Training. The subject of the research is the source of data asked for the information according to the research problem. As for the purpose of data sources in this study is the subject from which data obtained (Suharsimi Arikunto, 2002: 107). In this case the data source is the village head, village secretary, head of financial affairs, chairman of BPD. Sources of data in scientific research that is qualitative data and quantitative data. Qualitative data is data in the form of words, sentences, motion tubu, facial expression, charts, images and photos. Quantitative data is data in the form of numbers or qualitative data that is suspected / scorsing (Sugiono, 2016: 27). On the other hand

Arikunto, states that the primary data, is data in the form of verbal or words spoken in oral, gestures or subject behavior that can be trusted, ie the subject of research or informants regarding the variables studied or data obtained from respondents directly (Arikunto, 2010: 22). Secondary data is data obtained from data collection techniques that support primary data. In this study obtained from the observations made by the author as well as from literature studies. Can be said secondary data comes from documents and others (Arikunto, 2010: 22). In this research use primary data and secondary data. Data collection methods can be obtained from the results of observation, interviews, documentation (Sugiono, 2016: 24). In this research, the researcher uses data collection technique by observation, documentation, and interview to unit of analysis in this case is Ambawang Village Apparatus, Ambawang River District, Kubu Raya Regency.

Technique of Legal Inspection Data, data that have accumulated do not always have correctness according to focus of research, even possibly still there is deficiency and incompleteness, hence the necessary examination to the validity of data collected, so that research data have high credibility (Windy Indah Yulianda, 2017). The researcher will use in this research is to hold member check technique and triangulation. Namely 1) Member check is by showing the data of research results to informants to be responded, added or reduced to revise the data so as not to be a mistake of interpretation and recording, informants will check the whole process of data analysis. Frequently asked questions with the informants related to the interpretation of the researcher about the reality and meaning of the informant will confirm the truth value of the data (Cresswell, 2014: 299 in Windy Indah Yulianda, 2017). 2) Triangulate different sources of data by examining evidence from these sources and using them to coherently justify themes. Themes built on a number of data sources or perspectives from participants will add to the validity of the research (Cresswell, 2014: 299 in Windy Indah

Yulianda, 2017). The triangulation used by researchers is by conducting an interview with the Chairman of BPD Desa Ambawang Kuala. Technical data analysis is the process of arranging the sequence of data, organizing it into a pattern, category and basic description Patton in (Moleong, 2001: 103). Data analysis in this study is a type of data analysis of interactive models of data collection, data condensation, display data and conclusions. The step of data analysis in this research is shown in the following figure:

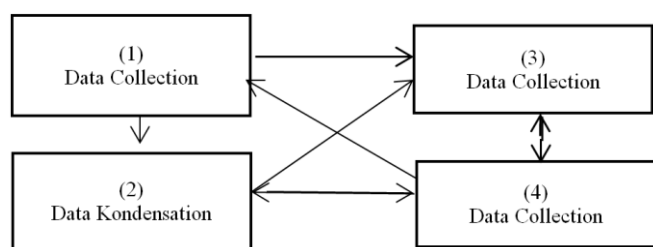


Figure 1. Data Analysis Process

(Source: Model Miles and Huberman (2014))

From the picture above can be explained that the process of data analysis has 4 stages, namely 1) Data Collection, data collection activities in this study is to conduct interviews and documentation studies; 2) Data Condensation is the process by which a researcher needs to conduct a preliminary study of the data that has been produced, by testing the data in relation to aspects or research focus (Ibrahim, 2015: 109). Steps in this stage, researchers try to reduce or re-determine the data that has been produced in the study by compiling field data, making summaries, putting them in the classification and categorization according to focus and focus aspect. The researcher makes sure that the appropriate data are unrelated or unrelated to this research so that the data can be separated (Miles and Huberman); 3) Display Data. Display data is an effort to clearly display, present, or present the data. The resulting data can be images, graphs, charts, tables or the like. Display data is done with the aim of ensuring the data generated has been included in the appropriate categories, then ensure the data is complete; and 4) Conclusion Drawing. In this stage,

the researchers confirm in order to sharpen the data and clarify the understanding and interpretation that has been made before the researchers reach the final conclusion of the study (Ibrahim, 2015: 110).

IV. RESULT AND DISCUSSION

4.1 Result and Discussion

After the presentation of research results and research findings, the researchers will provide analysis related to Implementation of SISKEUDES Viewed from the Support of Peak Management as well as Education and Training (Survey On Ambawang Village Apparatus, Ambawang River District, Kubu Raya). In managing an organization required a system that is a collection of sub systems both physical and non-physical are interconnected with each other and work together in harmony to achieve a certain goal. The system will produce quality information. Quality information is the result of data processing, which gives meaning and benefit to the user in taking a decision. The establishment of an information system that merges the collection of sub-systems both physical and non-physical, in which there are people, hardware technology, software, communication networks, data sources, policies and procedures that are interconnected with each other and work together in harmony to achieve a goal that is processing data into information useful for users in making decisions for a particular purpose. In the information system there are 1) hardware (hardware) components; 2) software; 3) Brainware; 4) Procedures; 5) Database; 6) Communication network (Azhar Susanto, 2013: 58).

Hardware resources are physical tools that can be used to collect, input, process, store and output data processing in the form of information. This hardware consists of the input section, the main processing and memory parts, the output part and the communication part. Software resources is a collection of programs used to run certain applications on a computer. In essence software is

grouped into 3 (three) groups of operating system, interpreter and compiler. Elements of brainware resources in the information system is an integral part with other components in the manufacture of information systems, data collection and processing, distribution and utilization of information. Data base resources are a collection of data stored in storage media in a company (in a broad sense) or in the computer. Network resources are a collection of appropriate hardware and software to communicate various information from one location to another. Procedure is a series of activities or activities repeatedly performed in the same way (Azhar Susanto 2013: 207-312)

Talking about the accounting information system which is a collection or integration of the sub-system / component that are interconnected and cooperate with each other in harmony to process financial transaction data into accounting information useful for decision makers both by internal and external organizations. While village accounting is an accounting information system (SISKEUDES) which menghasilkan accounting information village that is useful for users (Muhammad Syaifullah, 2017). We need to know that according to researchers Accounting or Accounting Science that we know, is the result of the adoption of the concept of balance, which has been created by Allah SWT (God Almighty). It is the result of the contemplation of accounting science experts, finally they are able to concoct the concept of balance in financial reporting organizations that grow and develop in the life of this world. The concept of balance is present in the concept of debit and credit, income statement, balance sheet report and so on (Muhammad Syaifullah, 2016). Sharia accounting can be interpreted as an accounting process for transactions in accordance with the rules set by Allah SWT (Sri Nurhayati and Wasilah, 2011: 2). Hasbi Ramli (2005: 13-14), states that sharia accounting is an activity of identification, clarification, data collection and reporting through the calculation process related to financial transactions as information material to take

economic decisions based on the principles of syariah akad, does not contain zhulum, usury, maysir (gambling), gharar (fraud), goods are forbidden, and harm. In producing accounting information or quality financial statements in need of a quality accounting information system. In an accounting information system there are various components in it that is human, data base, procedure, network, information technology consist of software technology and hardware technology. All components of accounting information systems have their respective qualities.

Quality information system among them must be efficient, effective, and integrated. As in the expression of some opinions of several provinces the quality of the system there are 3 (three) that consists of efficiency, effectiveness and integration (Marshall B. Romney and Paul John Steinbart, 2015: 11-12); (Horan and Abichandani, 2006); (Sedera et.al, 2004); (Todd, 2005: 85-102); (Ralph M. Stair and George W. Reynolds 2010: 57-74); (Kenneth C. Laudon and Jane P. Laudon, 2012: 548); (Stair & Reynolds, 2010: 8-9; Weygandt et al., 2010: 303; Azhar Susanto, 2013: 72; Dunn et al., 2005: 2) in Muhammad Syaifullah (2017) . Efficiency is the minimum use of resources to obtain optimum results (Weygandt et al, 2010: 303; Stair & Reynolds, 2010: 8-9; O'Brien and Marakas, 2011: 51) in Muhammad Syaifullah (2017). Effectiveness is a measure of the extent to which a system can achieve its goals (Stair & Reynolds, 2010: 8-9; Weygandt et al., 2010: 303; O'Brien and Marakas, 2010: 51) in Muhammad Syaifullah (2017). Integration is the interrelation of all related elements and subunsures in establishing accounting information systems to produce quality accounting information (Azhar Susanto, 2013: 72; Sacer et al., 2006: 62; Dunn et al, 2005: 2) in Muhammad Syaifullah (2017) . Application of Village Financial System (SISKEUDES) is an application developed by the Financial and Development Supervisory Board (BPKP) in order to improve the quality of village finance governance. The features available in the Village Financial Management Application are made

simple and user friendly making it easier for users to operate SISKEUDES applications. With the input process once in accordance with the existing transactions, can produce output in the form of administration documents and reports in accordance with the provisions of legislation.

To improve the quality of an accounting information system in this case SISKEUDES required qualified human resources, to need top management support is how top management requires accounting information generated and how the process produces accounting information, that is by making the goals and objectives of information systems accounting, review accounting information systems and allocate the funds needed to build a quality system. Top management support is an act that is done as a form of responsibility for setting organizational goals. Any management action in devoting much of its time to planning and organizing resources to maintain and improve organizational performance is a top management commitment (Jones and George (2013: 13) in Adeh Ratna Komala, 2015).

Lucas (1993) in Muhammad Syaifullah (2017) said that top management has several important roles in the accounting information system that is 1) Interpersonal / Interpersonal Roles, there are three management roles involvement with parties inside and outside the organization related to system usage. First, the role as the main character. In this case, managers perform in social or symbolic tasks such as working with high spirits. Second, the role of leader. Managers must provide motivation to their subordinates and see that the organization is well structured. Third, the role of manager as a liaison, namely to maintain the communication network into and outside the organization; 2) the role of informational, in sebuah accounting information system, the manager has two major roles are very important namely planning and development of accounting information systems. First, managers act as a monitor, observe and process various data into accounting information quality. Most of the

accounting information is new and has been developed from surrounding organizations and organizations. Second, in the case of handling accounting information, managers act as data spreaders. Accounting information is disseminated to the various parties requiring, including subordinates, superiors, and parties outside the organization; 3) Decisional Roles, there are four important roles regarding decision making and also relating to the design of accounting information systems: (a) A leader serves as an entrepreneur seeking and initiating an improved accounting information system to bring positive change to the organization; (b) The Leader functions as a controlling interference, taking corrective action if the organization is faced with various problems resulting from the calculation; (c) Leaders as the allocation of resources both facilities and infrastructure and human resources; (d) The Chief is able to act as a negotiator, resolve disputes within the organization.

4.2. Top Management Support Against SISKEUDES Implementation

Related to the role as the main character in the village government. So the morale of Peak Management in this case is the village head in Ambawang Kuala Village. As the village head, a leader must have more work morale than his employees. With a high morale of leadership will increase work productivity, so that work programs that have been set by the village head along with his staff can be implemented according to the established plan. In connection with the implementation of SISKEUDES in Ambawang Kuala Village Government. As the village head with the village secretary, he has shown good morale in supporting the implementation of SISKEUDES in his government operations. It seems that, for example, in helping to smoothen village government operations, the village head has already registered with one of the telecommunication service providers, to subscribe to the internet. Where during this time, village operations in particular in helping run

SISKEUDES using internet network by using modem. So that the work is done less effective and efficient. In addition to anticipate power outages by PLN. The village head has provided the genset for the operation of the village administration, to keep going despite the power outage. Related to the motivation of the leadership given to the staff.

Head of village with sekdes, have tried to give motivation to subordinate, in order to implement SISKEUDES as accounting information system of village, for example the leader has included Kaur Finance and Village Secretary that is Mr. Rhino Purwanto that is Mrs. Rohana to follow palatihan SISKEUDES which organized by BPKP Area West Kalimantan. Related to the way of communication of leadership both internal organization and with external side, already done, seen from head of village and sekdes in making planning in determining priority program in each area of hamlet, RW-RW and RT -RT, always involves the heads of hamlets, the heads of RT and RW, and BPD. So also in the implementation and supervision of the leadership also involves the head of the hamlet, the heads of RT and RW and members of the community both in supervising and in the implementation of programs. In connection with the support of the leadership of the planning and development of SISKEUDES. Communication with outside parties has also been done well, such as government in kecamatan, regency, BPKP, communication with provider of goods, pendaping desa, BPD and others. With regard to decisions taken by the leadership in terms of improvement and control. The village head and the village secretary, have made improvements and controls related to the implementation of SISKEUDES, for example by involving Kaur Keuangan and Village Secretary as trainees on SISKEUDES of 3 similar training. Furthermore, renovating the village office as a whole, which until this research is done, the village office renovation is still ongoing. Next also by recruiting 2 honorary staff, to assist the operation of the village administration.

With regard to the support of top management (Village Head and Village Secretary), it is still necessary to improve. For example 1) there is still a lack of staff who understand or are able to run SISKEUDES, it is seen that in Ambawang Kuala Village Government, still a lack of human resources capable of running SISKEUDES; 2) Head of Financial Affairs concurrently double position, as cashier and accounting. This is not good for the internal control information system. It should be separated between the recording function and the revenue and spending function of money; 3) The lack of budget, the number of staff and the volume of education and training followed by the staff, especially in following the education and training of SISKEUDES; 4) There is still no formation of BUMDES, which is needed for the community in order to accelerate the development of advanced and prosperous villages. Due to the establishment of BUMDES, the people who are competent, trustworthy and able to lead and able to manage natural resources and village human resources, will be accommodated to promote the village and improve the welfare of its people; 5) Leadership support in order to improve the welfare of employees by increasing the honorarium of employees, through the Association of Village Heads can recommend that the central government can make new policies related to the increase of honorariums of village officials; 6) Leadership support in order to improve the welfare of employees by increasing the honorarium of employees, through the Village Head Assosiation can provide recommendations to the government of Kubu Raya district, so that in the future PERBUB can be revised in relation to the increase in the budget allocation of honor village apparatus.

4.3. Education and Training on SISKEUDES Implementation

In improving Education and Training for employees in implementing SISKEUDES, it is necessary to have a larger number of workers or employees attending education and training, either the number of participants who participate or the number of

training frequencies that are multiplied, with educational materials and related training with the application of SISKEUDES. Education and Training is an effort to develop human resources, especially developing intellectual ability and human personality (Notoatmodjo, 2003: 28 in Muhammad Syaifullah, 2017). There are several factors that influence education as follows: a) Ideology, all human beings are born into the world have equal rights especially the right to get education and increase knowledge and education; b) Socio-economics, the higher the socioeconomic level allows a person to attain a higher level of education; c) Socio-Culture, there are still many parents who are less aware of the importance of formal education for their children; d) The development of science and technology, the development of science and technology demands to always renew knowledge and skills so as not to lose with developed countries; e) Psychology, conceptual education is a tool to develop individual personality to be more valuable (Hasbullah, 2001: 63).

Training is an educational part of the learning process to acquire and improve skills beyond the prevailing educational system, in a relatively short period of time and a method that prefers practice rather than theory (Malayu S.P. Hasibuan, 2001: 69). The main objectives of education and training are essentially (Simamora, 1999: 346): a) Improving performance, employees who work unsatisfactorily due to lack of skills are the main candidates for training. While training can not solve all ineffective performance problems, training and development programs are useful in minimizing the problems that occur in the organization. As the number of vacancies exceeds the number of applicants, the only alternative of management is to appoint and promote applicants with little or no job skills and cover the lameness with training; b) Updating staff skills in line with technological advances, through training ensuring that employees can effectively use new information technologies. The change in information technology, in turn, means that jobs are changing frequently and the skills and abilities of employees

must be updated through training, so that such technological advances can be successfully integrated into the organization; c) Reduce the learning time for new employees to become competent in the job, often a new employee does not have the skills and skills required to be "job competent" that is capable of achieving the expected output and quality standards, because first, the selection system that does not perfect, although test results, interviews and other data may indicate a high probability of job success by job applicants. Second, management deliberately lifts employees who need training to work at a standard level. Third, management often lifts talented employees to learn a variety of talents so that they can learn a variety of low or semi-skilled jobs compared with skilled employees in a particular field of work. To learn special skills, the employee follows the training provided by the organization; d) To help solve non-national problems, leaders must achieve their goals with scarcity and abundance of resources: scarcity of financial resources, technological resources, and human resources (human, technological, resource). A series of training in various fields provided by outside organizations and consultants helps employees to solve organizational problems and carry out their work effectively; e) Preparing employees for promotion, one of the interesting ways, holding and motivating employees is through a systematic career development program. Developing employees' promotional skills is consistent with policies with personnel for in-house promotion, training is orienting new employees to the organization and work; f) Meet personal needs, for example most leaders are achievement-oriented and require new challenges to their work. Training and development can play a dual role by providing activities that result in greater organizational effectiveness and enhancing personal growth for all employees.

In relation to SISKEUDES education and training that have been followed by village officials, the impact of education and training on the implementation of SISKEUDES, and the role of

village facilitators towards the implementation of SISKEUDES. In relation to this the researcher found that the village officers of Ambawang Kuala have received training related to SISKEUDES 3 times. Village officials who have received SISKEUDES training are Head of Financial Affairs and Village Secretaries. With the training followed by the village officials, it gives benefits to the apparatus in understanding and applying SISKEUDES, especially for Financial Chiefs that are trusted to impose financial transactions that occur within SISKEUDES, so with the help of SISKEUDES, financial statements can be generated. Furthermore, the role of village counselors, still not optimal in providing assistance to better understand and able to run SISKEUDES well. In terms of information technology to run SISKEUDES, there are already laptop that can be used by Finance Chaur in running SISKEUDES. In addition laptop also, available modem and generator to support SISKEUDES in Ambawang Village Government.

From the results of research, related to Education and Training found that 1) the lack of education and training are followed by employees, both in quantity and in quality; 2) Kubu Raya District Government, BPKP during 2015 until 2017 conducting education and training related to SISKEUDES only 2 times; 3) Duration of SISKEUDES Education and Training is conducted only for a few hours, with limited time, so that it is very less for participants to be able to understand and implement SISKEUDES; 4) The limited cooperation of Education and Training conducted between the Government of Kubu Raya Regency, District and Village with Universities and other institutions; 5) The role of village counselors is still not optimal, especially in assistance with the implementation of SISKEUDES.

4.4. Implementation of SISKEUDES

In connection with the implementation of SISKEUDES in Ambawang Kuala Village Government, in terms of efficiency, effectiveness and integration of SISKEUDES implementation are as

follows: With SISKEUDES financial reporting easier, faster, and integrated. Once the financial data pengimputan can produce SPJ report. Financial reporting and financial reports generated by SISKEUDES on line can be accessed in Kabupaten Kubu Raya. Using the SISKEUDES application helps to facilitate the financial reporting work of village funds. Reports generated from SISKEUDES are Realization Report of APBDES Phase One and Realization Report of APBDES Final Stage.

In the application of SISKEUDES there are some things that become weakness of SISKEUDES, among others is 1) if error occurs pengimputan transaction data, it must be fixed from the beginning; 2) the SPP shall be the same as the receipt and the realization of the SPP must be completed and complete, then the receipt comes out and can be made SPJ. SPJ for receipts should be from the treasurer to the TPK not directly to the Seller's Store of goods or services. Subsequently, there shall be 1 (one) quota of TPK expenditure, on behalf of TPK to pay to the seller of goods and services, as proof of SPJ, but the receipt is not available in SISKEUDES.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

- 1) Top Management Support, in this case the Village Head (Kades) and the Village Secretary (Sekdes), has provided support to the enhancement of the quality of the SISKEUDES applied, for example by including Head of Financial Affairs (Kaur Finance) and Sekdes to follow education and training held by PEMDES Kabupaten Kubu Raya, Inspectorate Kubu Raya and BPKP of West Kalimantan Province.
- 2) Education and Training followed by Head of Financial Affairs (Kaur Finance) and Sekdes, has provided benefits in order to implement or implement SISKEUDES. With the implementation of SISKEUDES village financial reporting process can be run more easily and quickly.

3) SISKEUDES are implemented to provide benefits for the management of village funds, because financial reporting becomes more efficient, effective, and integrated so that village financial reports can be more qualified.

5.2 Suggestions

- 1) In connection with the Top Management Support, in this case the Village Head and Village Secretary Ambawang Kuala, expected to further increase support for the implementation of SISKEUDES, so that the financial statements are produced more qualified. For example, by involving more staff in various seminars, workshop, education and training in village financial management especially related to SISKEUDES. Improving facilities and infrastructure related to the implementation of SISKEUDES, such as improving the internet network by subscribing. Increase the capacity of the engine genset, provision of computers in accordance with the specifications that are needed.
- 2) Relating to Education and Training, to Leaders in Village Governments, in order to keep improving the participation of staff both the number and frequency of education and training, especially the staff in the finance, to continue to improve the competence in understanding village financial reporting, especially government accounting in this is accounting for the village administration. It also continues to improve education and training related to SISKEUDES.
- 3) In connection with the implementation of quality SISKEUDES, in the hope to the Village Leadership, to continue to improve the competence of leaders and staff related to the use of SISKEUDES so that the information system applied can be perceived more efficient, effective and integrated information system from SISKEUDES. So that the financial statements in the results will be more qualified.
- 4) To the Government in this case the Ministry of Home Affairs, Ministry of Village, and Ministry of Finance in this case BPKP and IAI Public Accountant Compartment, to continue to improve

SISKEUDES to be more efficient, effective, integrated by redesigning accounting information system more simple, faster, more effectively integrated, so that the financial statements are produced more qualified. For example a) in the event of an error no longer need SISKEUDES users to retransmit the financial transaction from scratch again, but it should simply imprint numbers or misinformation only; b) For SPJ, the receipt should be from the treasurer to the TPK, not directly to the Goods and Services Store; c) the absence of an invoice form of TPK expenditure on behalf of the TPK to pay to the Goods and Services Retailer, as evidence of the SPJ.

- 5) To the central or regency government to expect for the next period, so that the Regent Regulation (PERBUB) can be issued at the beginning of the period. So that work programs can be implemented as planned and the results of the programs that are done can be more qualified and useful for the village community.
- 6) For further research to develop this research, by adding other variables that affect SISKEUDES and its impact on the financial statements generated. In addition to the generalization of unit analysis not only one village, but can be expanded for example one district, one province or even all villages in the State of Indonesia.

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