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The Effect of Governance and Accounting Information Systems on Village-Owned Enterprise Performance in Bengkalis District

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Abstract

This study aims to determine and examine the factors that affect the performance of Village-Owned Enterprises (Village-Owned Enterprise). The factors tested in this study are governance and accounting information systems. The source of data used in this study is primary data and data collection is carried out directly using a questionnaire which is measured using a Likert scale. The population in this study were all Village-Owned Enterprise in Bengkalis Regency, amounting to 136 Village-Owned Enterprise. The total sample of this research is 58 Village-Owned Enterprise with 174 respondents. The sampling technique used is purposive sampling, simple random sampling, which holds the position of Village-Owned Enterprise director, Village-Owned Enterprise secretary or treasurer, and Village-Owned Enterprise supervisor. Data analysis was performed using multiple linear regression which was processed with the help of SPSS (Software Platform Offers Advanced Statistical Analysis) version 23 program.

INTRODUCTION

The Indonesian nation is one of the developing nations. Currently, the Indonesian people are eager to catch up in all fields. Development is one of the efforts made to catch up. The development is carried out in various fields, such as the fields of economy, politics, socio-culture, security, and defense. The Indonesian government divides several regions in Indonesia with the Regional Government as the leader so that welfare and equitable development can be obtained as well as effective and efficient governance from the central government.

Villages directly touch the needs of the community for welfare because the village is the smallest unit of the State that is closest to the community. The solid basis of the community system in the village is a strength to be able to develop political, economic, social and cultural systems. The village as a level in the most basic economic structure has great potential to become a reliable economic center. Each village has a variety of unique resources as a source of economic growth and prosperity.

The number of villages scattered in Indonesia has continued to increase in recent years. Due to the large number of villages and regions in Indonesia, each village and region is expected to be able to advance its territory to be more efficient and effective. However, in reality, there are still many villages that have difficulty in processing every potential they have. This has resulted in the neglect of the potential possessed by many villages that should be able to be processed into village income. This is very unfortunate because in addition to increasing village income, this can also help the government to reduce the unemployment rate in the village (Reyndra, 2017).

In the third point of the vision of NAWACITA which is owned by President Joko Widodo, it is written that development starts from the edges by strengthening the regions and villages that are in the territory of the Unitary State of the Republic of Indonesia. This point mentions that one of them is village development by providing increasing funds to each village by the Central Government. With the enactment of the Village Law, the village seems to be the smallest government unit as a support for Indonesia's development. The government's slogan "Desa

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Build and Build a Village" became Indonesia's development plan that started from the most basic administrative area, which is the village (Widiastuti et al., 2019).

The Law of the Republic of Indonesia Number 11 of 2020 in lieu of Law Number 6 of 2014 concerning Villages contains the existence of Village-Owned Enterprises or commonly termed Village-Owned Enterprise. According to Law no. 11 of 2020, Village-Owned Enterprise are legal entities established by villages and/or together with villages to manage businesses, utilize assets, develop investment and productivity, provide services, and/or provide other types of businesses for the greatest welfare of the village community.

In the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration number 4 of 2015 it is written that Village-Owned Enterprise is a business unit with a legal entity that can run business in the social sector, use local resources, rental businesses and others related to the potential and opportunities of the village. . Thus, Village-Owned Enterprise become an economic driving factor that has an impact on improving the welfare of rural communities.

The role of Village-Owned Enterprise must be maximized because it is very necessary to be able to increase the Village Original Income (Savitri et al., 2019). In its implementation, there are still some problems in the management of Village-Owned Enterprise, the Ministry of Village, Development of Disadvantaged Regions, and Transmigration issued Regulation of the Minister of Villages No. 13 of 2020 concerning Priority for the Use of Village Funds based on Village SDGs (Sustainable Development Goals). However, there is still misuse of funds as quoted from https://www.voicetrust.com (2020) which occurred in the Al-Ihsan Village-Owned Enterprise, Puteri Sembilan Village, North Rupat District, which is the alleged procurement of 3 kg LPG (Liquefied Petroleum Gas) cylinders of Rp. 141,000,000.00 the amount does not match the gas cylinders that should be distributed to the public.

The Bengkalis Regency Government continues to demand Village-Owned Enterprise managers to improve their performance and professionalism. In order to help improve performance, Village-Owned Enterprise managers take part in the Village-Owned Enterprise Accounting Information System training. as quoted from https://www.riauter Depan.com (2018) in general, Village-Owned Enterprise face obstacles in accessing, processing, and utilizing information, especially financial information. With the implementation of the SIA, it is hoped that the financial management of Village-Owned Enterprise will be of higher quality, considering that Village-Owned Enterprise are one of the driving forces of the economy and improving the welfare of rural communities.

There are factors that affect the performance of Village-Owned Enterprise. The first factor is governance. By applying the principles of good governance and in accordance with the rules can improve the performance of an organization and assist in achieving organizational goals. To manage Village-Owned Enterprise optimally and on target, Village-Owned Enterprise managers must implement 6 governance principles, which are transparency, accountability, cooperative, participatory, emancipatory, and sustainable. The second factor is the accounting information system. By implementing an accounting information system, it can help Village-Owned Enterprise to improve their performance and get the information they need quickly.

This study seeks to re-examine how the influence of governance and accounting information systems on the performance of Village-Owned Enterprise. This research is a development of researchHafiez Sofyani et al (2020) entitled Implementation of Good Governance Principles and Their Role on Performance in Village-Owned Enterprises. The difference between this research and the research conducted byHafiez Sofyani et al (2020) where this study adds an independent variable accounting information system conducted by Sajjad Hosain (2019). With samples and respondents in Bengkalis Regency Village-Owned Enterprise.

LITERATURE REVIEW

Social Enterprise Theory

Social Enterprise is a business entity that has a concern in the social field with the existence of a goal and is able to make a profit in order to cope with the needs of the social mission (Nasruddin & Misaridin, 2014). Social Enterprise can be a solution to social problems by

establishing a business (business). Village-Owned Enterprise as a social enterprise have a role in solving social problems by creating added value, managing assets and potential, and can provide the maximum benefit to the society.

Social enterprise theory provides a fairly quick problem solving in dealing with problems through the operationalization of social business models. Social business models can be a form of new value for the society in getting new opportunities and can overcome gaps in efforts to eradicate social problems. Social enterprise exists to respond to the existence of shared interests and social contracts that combine individual interests by recognizing human values and the role of each individual in a social circle (Byerly, 2014).

Village-owned enterprises provide added value to existing community businesses. Village-owned enterprises are not players, but form holdings or cooperate and do not displace village community businesses. For example, a village-owned business entity runs a basic food trading business and some local residents also run the same business, so it is better for a village-owned business entity to act as a wholesaler who does not sell retail (Hastowiyono & Suharyanto, 2014).

Stewardship Theory

Stewardship Theory provides an overview of the situation in which servants or government (steward) are not motivated by individual goals but set goals for the benefit of the organization in order to achieve the desired target or goals (Donaldson & Davis, 1991) in (Sofyani et al., 2020). This theory illustrates that stewards will behave in accordance with the common interest.

Stewardship theory behaves as a steward because it is guided by the behavior or organizational goals that can be achieved. Stewards try to improve performance within the organization in order to produce a satisfaction and be able to satisfy most other organizations, because they have interests that have been served well with an increase in the prosperity achieved by the organization (Donaldson & Davis, 1991) in (Sofyani et al., 2020).

This theory is suitable to be applied in this study because of the existence of a link to service or servant as stewardship with the function of managing resources and the people as the principle. There is an agreement between the government (stewardship) and public (principal) about trust according to the goals of the organization. The government manages regional wealth, regional income, such as natural wealth that can be used to improve public's welfare.

Performance

Mahsun in (Hakim et al., 2017) stating performance (performance) is a description of the level of achievement, implementation of a program or policy to realize the goals, objectives, mission, and vision of the organization listed in the strategic planning of an organization. Thus, performance is a measure of an organization's success in realizing its goals and has a strong connection with the organization's strategic goals, customer satisfaction, and contributing to the economy.

Kaplan and Norton in (Sari et al., 2019) assume that the financial perspective alone is not sufficient to describe organizational performance. Therefore, the concept of performance measurement from the resulting Balanced Scorecard is not only seen from a financial perspective, but also from a non-financial perspective consisting of a customer perspective, internal process perspective, and organizational capacity. Along with the development of various types of businesses, the type of business whose main goal is to create added value for the community is increasingly popular (Certo & Miller, 2008) in (Sari et al., 2019).

In this study, the performance of Village-Owned Enterprise is measured by looking at financial and non-financial performance such as social performance. Because Village-Owned Enterprise in running their business have two functions, which are financial functions and social functions. The two functions are interrelated, where the financial function encourages Village-Owned Enterprise to continue to improve their social performance for the community (Sari et al., 2019).

Village-Owned Enterprises

Village-Owned Enterprises are rural-based businesses with legal entities that are managed by the Village Government in order to create added value for community agricultural products (Syahza et al., 2021). Village-Owned Enterprises have two roles. On the one hand, they have a

function as a social institution in providing services for the maximum welfare of the village community, on the other hand Village-Owned Enterprise must be independent from a financial perspective to be able to support their business and be able to contribute to Village Original Income. (Sari et al., 2021). This means that Village-Owned Enterprise must not only increase their income to be able to provide additional income for the village, but Village-Owned Enterprise must also provide benefits to the community in order to carry out their social mission.(Junita et al., 2020).

According to article 3 of government regulation number 11 of 2021, village-owned enterprises aim to:

1. Conducting economic business activities through business management, and investment development and economic productivity, and village potential.
2. Carrying out public service activities through the provision of goods and services as well as meeting the general needs of rural communities and managing village food barns.
3. Get a profit or net profit for increasing the village's original income and developing the maximum benefits or economic resources of the village community.
4. Utilization of village assets to create added value for village assets
5. Developing a digital economy ecosystem in the village.

Governance

Governance is often defined as regulation. Governance as an organization's internal control system has the main objective of managing significant risks to achieve organizational goals (Effendi 2009:34) in (Trivena Y.P. Karinda, 2020). Stoker (1999) in (Waterbury, 2018) defines governance as self organisisng, interorganisational networks with four characteristics. These are interdependence between organisations, including public, private, and voluntary sectors; continuing interactions between members to exchange resources and negotiate shared purpose; game-like interactions rooted in trust and regulated by agreed rules; and a significant autonomy from the state.

Wibowo (2010) defines that Governance is a series of processes carried out to create organizational conditions to be more effective and efficient. Governance is an organizational mechanism to manage organizational resources effectively, efficiently, economically, and productively. According to Purnomo (2016), in (Widiastuti et al., 2019), there are six governance principles in the management of Village-Owned Enterprise, which are: 1) Cooperative, meaning that all parties involved in the management of Village-Owned Enterprise need to have good cooperation; 2) Participatory, meaning that all parties involved are willing to voluntarily provide support and contributions; 3) Emancipatory, meaning that all parties involved are treated equally regardless of class; 4) Transparent, meaning that openness in providing relevant and easily accessible information; 5) Accountable, meaning that all Village-Owned Enterprise activities must be accountable; 6) Sustainable, means that the business must be developed and preserved by the community.

Accounting Information System

According to Krismiaji (2015:4), an accounting information system is a system used to process data and transactions to produce useful information for planning, controlling, and operating a business. In business processes, companies really need a system in accounting records that can facilitate management in making decisions. In fact, accounting information systems are one of the key components of today's information systems (Ahmad & Al-Shbiel, 2019).

To be able to produce the information needed by decision makers, accounting information systems must carry out the following tasks:

1. Collect transactions and other data which then enter data into the system.
2. Processing transaction data.
3. Save data for future use
4. Generate the required information by producing reports or allowing users to view the data for themselves
5. Controlling the entire process in such a way that the resulting information is accurate and reliable.

According to Diana and Setiawati (2011) in (Endiana, 2020), the accounting information system has the following objectives:

1. Securing company assets or assets, in the form of cash, inventories, and company fixed assets;
2. Generate information for decision making;
3. Generate information for external parties;
4. Produce information for employee or divisional performance appraisal;
5. Provide past data for audit purposes;
6. Generate information for budget preparation and evaluation;
7. Generate information needed for planning and control activities.

Hypothesis Development

Governance is generally defined as a structure and process or technique to be able to direct and control the company so that the company can achieve its objectives effectively (Widiastuti et al., 2019). Village-Owned Enterprise must be managed optimally and on target, therefore the management of Village-Owned Enterprise must be managed with governance principles. The six principles of Village-Owned Enterprise in implementing governance are transparency, accountability, cooperative, participatory, emancipatory, and sustainable.

Previous research conducted by Sofyani et al., (2020) and (Winarsi & Moechthar, 2020) shows that there is a positive connection between governance and the performance of Village-Owned Enterprises (Village-Owned Enterprisea). However, different things were found in researchPurbawati et al., (2019) and Trivena YP Karinda, (2020)shows that there is a negative connection between governance and performance of Village-Owned Enterprises (Village-Owned Enterprisea). Based on the description above, the proposed hypothesis is as follows:

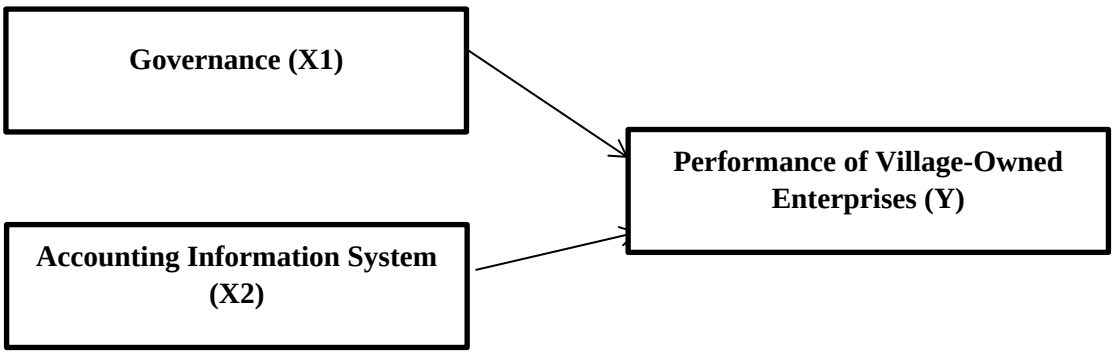
H1: Governance Affects the Performance of Village-Owned Enterprises.

Accounting information systems are one of the key components of today's information systems (Ahmad & Al-Shbiel, 2019). A reliable accounting information system can be an influence for business ventures, the more reliable an accounting information system is, the easier the organizational goals to achieve and more well-directed.

Previous research conducted by IM Alnajjar (2017) and Sajjad Hosain (2019) shows that there is a significant connection between accounting information systems on organizational performance. However, in contrast to the research conducted by Dewi et al., (2017) and Endiana (2020)shows that the accounting information system has no effect on organizational performance. Based on the description above, the proposed hypothesis is as follows:

H2: Accounting Information System Affects the Performance of Village-Owned Enterprises.

Based on the framework of thought, the display of the research model is as follows:



METHODS

The population is all Village-Owned Enterprises (Village-Owned Enterprisea) in Bengkalis Regency. In this study, the researchers narrowed the population by counting samples using the Slovin technique, so that the number of samples was determined as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{136}{1 + [136x(0,1)^2]}$$

$$n = \frac{136}{2,36}$$

n = 57.63 rounded up to 58 samples

Based on the above calculations, the sample in this study was 58 Village-Owned Enterprises in Bengkalis Regency. Because each sub-district in Bengkalis Regency has a different number of Village-Owned Enterprise, the researchers used the following calculation method to determine the number of Village-Owned Enterprise per sub-district:

$$\frac{\text{Number of sub} - \text{district Village} - \text{Owned Enterprise}}{\text{Total number of Village} - \text{Owned Enterprise}} x \text{ Number of samples}$$

This is managed in order to represent each sub-district and facilitate data processing and for better test results.

Table 1. Bengkalis Regency Village-Owned Enterprise Sample List

No.	Districts	Number of Village-Owned Enterprise
1.	Bengkalis	12
2.	Bantan	9
3.	Bukit Batu	4
4.	Mandau	1
5.	Rupat	5
6.	Rupat Utara	4
7.	Siak Kecil	7
8.	Pinggir	3
9.	Bandar Laksamana	3
10.	Talang Muandau	4
11.	Bathin Solapan	6
	Total	58

In this study, the researcher used probability sampling: somple random sampling, ie the sampling of members from the population was carried out randomly without regard to the deepest strata in the population. (Sugiyono, 2017:82) This type of research is quantitative research with data sources using primary data.

This study uses a data collection method with a questionnaire method, this is done to obtain information from respondents in each Village-Owned Enterprise in Bengkalis Regency through questions that reveal the performance of Village-Owned Enterprise. To answer the questions on the questionnaire, the type of measurement scale used is the Likert scale.

Operational and Measurement of Variables

Performance of Village-Owned Enterprises (Y)

The dependent variable in this study is the performance of Village-Owned Enterprises. Performance is the result or goal that has been achieved by a person, group, or business entity. Organizational performance refers to the success of an organization in being able to achieve its goals, both financial and non-financial goals (Li et al., 2006).

The indicators used to measure the performance variables are financial and non-financial performance. This indicator is a development of research indicators conducted by (Qomariyah et al., 2018) and adapted to the characteristics of Village-Owned Enterprise and take points in PERMENDES Number 4 of 2015

Governance (X1)

Village-Owned Enterprise governance is one of the things that can affect the performance of Village-Owned Enterprise. To be able to measure governance variables, the indicators used are derived from 6 governance principles. They are transparency, accountability, cooperative, participatory, emancipatory, and sustainable (Widiastuti et al., 2019). This indicator can be a reference for assessing Village-Owned Enterprise in carrying out good governance.

Accounting Information System (X2)

At this time, accounting information systems become an unavoidable organ for organizations. Although it has several limitations, the benefits of using an accounting information system are enormous, which is to achieve a better quality of work environment and get the various information needed more quickly (Sajjad Hosain, 2019). The indicators used in this study are 6 elements of an accounting information system. They are: human resources, equipment, forms, records, procedures, and reports (Dewantara, 2018).

Data Analysis Method

In this study, the researcher used multiple regression analysis to find out whether there was an effect of the independent variable (governance and accounting information system) on the dependent variable (the performance of the Village-Owned Enterprise). The data analysis tool used is the SPSS (Statistical Package for Social Science) software version 23.

The researcher uses multiple regression analysis if the researcher intends to predict how the condition (up and down) of the dependent variable will be, if there are two or more independent variables as a predictor factor to be manipulated (increase in value) (Sugiyono, 2014). The regression equation used in this study is as follows:

$$Y = a + B1X1 + B2X2 + e$$

Information:
Y = Performance of Village-Owned Enterprises
a = Constant
e = Confounding variable
B1, B2 = Regression coefficient
X1 = Governance
X2 = Accounting information system

RESULTS

In this study, the population is all Village-Owned Enterprises in Bengkalis Regency. The sample in this study were 58 Village-Owned Enterprises in Bengkalis Regency. The selected respondents in this study were the Director of Village-Owned Enterprise, Treasurer or Secretary of Village-Owned Enterprise, and Supervisors of Village-Owned Enterprise.

In each Village-Owned Enterprise 3 questionnaires were distributed, so that the respondents in this study were 174 respondents. The return rate for the questionnaires was 168 questionnaires or 96,55% and 168 questionnaires were eligible to be processed. While those who did not return were 6 questionnaires or 3,44%.

Table 1. Descriptive Statistics Results

	N	Minimum	Maximum	mean	Std. Deviation
Village-Owned Enterprise Performance	168	67.00	102.00	85.7500	7.12905
Governance	168	159.00	265.00	210.5476	21.81435
Accounting information system	168	31.00	59.00	46.3214	5.61576
Valid N (listwise)	168				

Source: SPSS 23 Output Data, (2021)

Based on the results of descriptive statistical tests, it is known that the governance variable has a minimum value of 159, a maximum value of 265 and an average (mean) of 210.5476 with a standard deviation of 21.81435. The accounting information system variable has a minimum value of 31, a maximum value of 59 and an average (mean) of 46.3214 with a standard deviation of 5.61576. The performance variable of Village-Owned Enterprise has a minimum value of 67, a maximum value of 102 and an average (mean) of 85.7500 with a standard deviation of 7.12905.

On the results of descriptive statistics, it can be seen that the mean value is greater than the standard deviation. This indicates a fairly good result because the standard deviation is reflection of a very high deviation. In this result, it can be seen that the deviation is low and the data distribution is normal and dose not cause bias.

Multiple Linear Regression Analysis Test Results

The hypothesis test in this study uses a significant level of (alpha) 5%. If P value (sig) < (alpha), then there is a joint effect of the independent variable on the dependent variable. The test on research variables using multiple linear regression analysis is intended to be able to find out whether there is a significant effect or not among all independent variables on the performance of Village-Owned Enterprise.

Table 2. Multiple Linear Regression Analysis Test Results

Coefficients*

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	24,984	2.650		9,429	.000
	Governance	.212	.019	.648	11.288	.000
	Accounting information system	.350	.073	.275	4,800	.000

a. Dependent Variable: Village-Owned Enterprise Performance

Source: SPSS 23 Output Data, (2021)

Based on the results of multiple linear regression analysis, the regression equation formed in this regression test is:

$Y = 24,984 + 0.212X + 0.350X + e$

Coefficient of Determination Test Results

The coefficient of determination (R2) shows how big the percentage of the influence of the independent variable on the dependent variable. This percentage shows how much the independent variable can explain the dependent variable.

Table 3. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.874a	.764	.761	3.48701

a. Predictors: (Constant), Governance, Accounting Information Systems
b. Dependent Variable: Performance of Village-Owned Enterprises

Source: SPSS 23 Output Data, (2021)

Based on the table of determination coefficient test results, it can be seen that the Adjusted R2 value is 0.761. This means that the contribution of the independent variable to the dependent variable is 76.1% while the remaining 23.9% is influenced by other variables not observed in this study.

DISCUSSION

Based on the test results using the SPSS 23 program, it can be seen that the governance variable with tcount of 11.288 > table of 1.974 with a significance level of 0.00 <0.05. This shows that governance significantly affects the performance of Village-Owned Enterprises. With a significance value of 0.00 < 0.05 indicating that Ha1 is accepted, the higher the governance, the higher the performance level of the Village-Owned Enterprises.

Governance is generally defined as a structure or process to be able to direct and control the organization so that organizational goals are achieved effectively (Widiastuti et al., 2019). Therefore, governance is very important in improving the performance of Village-Owned Enterprise, because if governance has been carried out properly it will make it easier for Village-Owned Enterprise to carry out programs and activities to achieve their goals.

The results of this study support research conducted by Sofyani et al., (2020) which shows that there is a positive connection between governance and the performance of the Village-Owned Enterprise of the Special Region of Yogyakarta, it is found that the implementation of the principles of governance is quite good and quite satisfactory.

Research conducted by Winarsi & Moechthar, (2020) shows positive results between governance and Village-Owned Enterprise performance. The application of governance principles to Village-Owned Enterprise can increase Village-Owned Enterprise revenues which will contribute to increasing Village Original Income. As a result, the village economy improves and the community becomes more prosperous

Based on the test results using the SPSS 23 program, it shows that the accounting information system variable with $t_{count}$of 4,800 > t table 1,974 with a significance level of 0.00 < 0.05 so that Ha2 is accepted. This means that the higher the accounting information system, the performance level of Village-Owned Enterprise will also increase.

According to Bodnar and Hopwood (2003) in (Endiana, 2020) An accounting information system is a collection of resources, such as equipment and people, designed with the aim of converting financial data and other data into information that will be provided to various decision makers.

The results of this study support research conducted by IM Alnajjar, (2017), Trabulsi, (2018) and Sajjad Hosain, (2019)shows that there is a significant connection between accounting information systems and organizational performance. Accounting information systems can help to control business performance and having an accounting information system is very important because of its role in helping the success of business programs.

CONCLUSION

Based on the results of the study, several conclusions were obtained, that the results of testing the first hypothesis proving that governance variables affect the performance of Village-Owned

Enterprises (Village-Owned Enterprisea) in Bengkalis Regency. The second hypothesis proves that accounting information system variables affect the performance of Village-Owned Enterprises (Village-Owned Enterprisea). in Bengkalis Regency. Based on the results of this study, the researchers provide some suggestions on the implications for further researchers to add other independent variables and add moderating variables, as well as intervening variables to see their effect on the performance of Village-Owned Enterprises so that the results obtained are more accurate and varied.

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