JURNAL AKSI (Akuntansi dan Sistem Informasi). 2021. 6 (2): 167-175

JURNAL AKSI
Akuntansi dan Sistem Informasi
http://aksi.pnm.ac.id

Implementation of The Village Government's Internal Control System Through Independent Learning Programs: Integrated Independent Campuses

Meliana Puspitasari[1)] and Ihsan Nasihin[2)]

[1)2)] Buana Perjuangan Karawang University

ARTICLE INFO

Keywords:
Independent Campus Concept, Internal Control System

Article History:
Received: 08-08-2021
Accepted: 15-09-2021

Corresponding author:
Meliana Puspitasari and Ihsan Nasihin
E-mail:
meliana@ubpkarawang.ac.id

ABSTRACT

This study aims to propose a scheme for implementing an internal control system in the Village Government with the concept of an independent campus. The research method used is qualitative research with a literature review approach. The data used in this study are primary data and secondary data, with data collection techniques using literature and documentation. The data analysis technique used is qualitative data analysis by carrying out three stages of data analysis, namely data reduction, data display and conclusion and verifying. The results of the study illustrate that the implementation of the Village Government Internal Control System through the policy of independent learning: an Integrated independent campus and encourages the Contribution of the Role of Higher Education through a continuous Research Scheme. The integration model that uses several steps, namely literary research, campus collaboration with stakeholders, pilot projects to achieve the objectives of effective village government operations, produce reliable reporting (reliable bias), safeguard village assets, comply with statutory regulations and become input for drafting regulations. area of the Village Government's internal control system.

INTRODUCTION

One of the goals of the Indonesian State as stated in the Preamble to the 1945 Constitution is to promote public welfare through national development. A transformational government effort related to development is to make the village the starting point for national development through Law Number 6 of 2014 concerning Villages. The Transformational Impact of this Law at least has significant implications for (1) realizing legitimacy and autonomy for Village governments, (2) Participation of the Central Government in village development through the allocation of village funds (Wida, Djoko, & Taufik, 2017).

Law no 6/2014 provides transformational Legitimacy and Autonomy to village governance that has never been done before. At least this legitimacy and autonomy is regulated in Law No. 6/2014 through article 18 regarding village authority, Article 67 regarding village rights and obligations, articles 71-75 regarding village finances, articles 76-77 regarding village assets, articles 87-90 regarding BUMDes, and article 91- regarding Village Cooperation. This law encourages village government practices and activities to become more complex with a broad scope of authority. Village Administration is not only part of the implementation of administrative services for the community but simultaneously becomes an organization that receives state finances, manages wealth, and carries out business activities (I Wayan, 2016). Therefore, the public and laws and regulations encourage the implementation of accountability and transparency in village government (Wida, Djoko, & Taufik, 2017).

p-ISSN: 2528-6145, e-ISSN: 2541-3198 Accredited Accredited Third Grade by Ministry of Research, Technology of The Republic of Indonesia, Decree No: 148/M/KPT/2020

Cite this as: Meliana Puspitasari and Ihsan Nasihin. (2021). Implementation of The Village Government's Internal Control System Through Independent Learning Programs: Integrated Independent Campuses. JURNAL AKSI (Akuntansi dan Sistem Informasi), 6 (2), 167-175

The objectives of Law 6/2014 in the economic field are to improve the economic life of rural communities, reduce gaps and strengthen rural communities as the subject of national development. One form of its policy is through the allocation of Village funds. Village Fund Allocation is the participation of the central government in the framework of village development through APBN transfer funds to Regency / City APBD which are used to manage the costs of implementing village government, implementing national development, fostering and empowering village communities (Boedijono, et al, 2019; Irmawan & Aryani, 2019).

Throughout 2015-2017 the Ministry of Finance has allocated village funds amounting to Rp. 127.6 Trillion. The disbursement of village funds resulted in development output in the form of (1) 95,200 KM of roads for villages, (2) 914,000 KM for bridges, (3) 22,616 units for clean water connections, (3) 1,338 units for village reservoirs, (4) 4,004 units for Village polyclinics, (5) 3,106 units for village markets, (6) 14,957 units for village PAUD, (7) 19,485 units for wells, and (8) construction of 103,405 drainage and irrigation units in villages. In addition, the allocation of these funds was able to reduce the Village Gini Ratio by 0.34 percent in 2014 to 0.32 percent in 2017. In 2014 to 2017 there was a decrease in the Gini ratio followed by the percentage and number of poor people in rural areas by 14, 09 percent in 2014 became 13.93 percent which experienced a decline.

The main problem in managing village funds is the very low level of accountability (Ade Irma, 2015). So that the use of village funds in the context of village development is not optimal (Jamaluddin, et al, 2018). The problem of village fund accountability is demonstrated by the corruption case of village funds (Nur Rahimah, Murni, & Shanti, 2018). We note that cases of corruption in village funds in 2015-2020 show an increasing trend of cases and are increasingly worrying.

Based on ICW data (2018), the total cases of corruption in village funds in 2015-2017 were 154 cases. Village fund corruption cases reached 17 cases in 2015 and in 2016 there were an increase of 41 cases. In 2017, corruption cases had doubled, with a total of 96 cases. According to ICW (2018), the large amount of state losses incurred as a result of corruption in village funds in 2015 and 2016 reached Rp.9.12 billion and Rp.8.33, respectively. Meanwhile, in 2017, the loss experienced an increase in the amount of Rp. 30.11 billion. State losses are proportional to the basic allocation of APBN funds that can be distributed to 77 villages, the total recorded amounting to Rp. 47.56 billion in state losses resulting from corruption in village funds.

ICW (2020) noted the prosecution of corruption cases in the procurement of goods and services in 2019, that there were 271 corruption cases that occurred during 2019 with a total value of losses reaching Rp. 957.34 billion which ensnared 389 people. The data shows that the sector with the most cases of corruption in the procurement of goods and services is the village budget, with 36 out of 271 cases. The corruption case ensnared 33 village heads and 15 village officials. In semester 1 of 2020, cases of corruption in village funds still show a worsening condition. ICW noted that there were 169 corruption cases during the first semester of 2020. Of these, corruption in the village fund budget sector is still the most prevalent, with 44 cases.

The problems with the Implementation of Internal Control in the Village Government are (1) the absence of regulations governing the internal control system of the village government, and (2) The limitations on the availability of both the quantity and quality of human resources. In our opinion, the implementation of SPIP which is based on Government Regulation no. 60/2008 on the Village Government needs to be adjusted, because of various considerations (1) the complexity of the operation that is different between the Village Government and K / L / D, and (2) the relatively high cost to be able to implement it. SPIP PP Number 60/2008. Therefore there needs to be a guideline that can provide an ideal picture of a model of government internal control system that is compatible with village government activities (Arifin, 2018). The implementation of the internal control system in the village government is actually a new challenge in itself. Thus, it is necessary to have higher education involvement, in this context, to solve the problems as described. This is in accordance with Law number 12 of 2012 which is contained in Article 48 paragraph (2) which states that the Government, Local Government, and Society can utilize Higher Education as a Research or Development center for Science and Technology. Through the Free Learning Program: Free Campus, universities as universities can expand their contribution as mandated in Law Number 12/2012 article 48 paragraph (2).

Based on the explanation as described, the problem can be formulated as follows (1) How to formulate an Internal Control System Model that is most compatible with the Village Government so that Accountability and Transparency can be improved? Village ?, and

(3) What Policy Models can be applied by Higher Education in Implementing the Village Government Internal Control System ?.
This paper intends to examine how to implement the Village Government Internal Control System through the policy of independent learning: an Integrated independent campus and encourage the Contribution of the Role of Higher Education through a sustainable Research Scheme. Stakeholders can empower the University to become a Science and Technology Development or Research Center.

MATERIALS AND METHODS

The research method used in this research is qualitative research with a literature review approach or literature study. The literature review in this study was conducted to measure and analyze the internal control system in the implementation of the concept of independent learning which is integrated with the campus. The following are the steps for a literacy study using a flowchart:

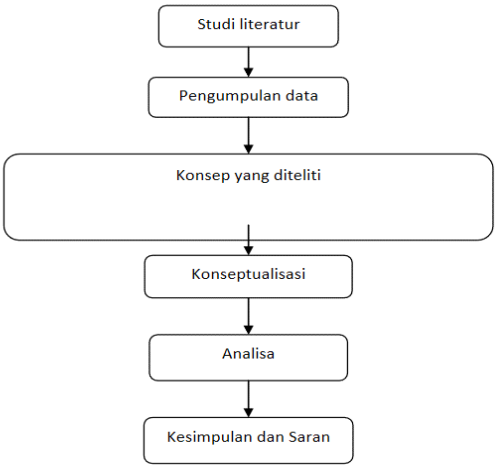

Figure 1
Flowchart of literacy studies

The data used in this research are primary data from journals, scientific articles, and literature reviews which contain the concepts to be studied with regard to the independent learning program and the internal control system of the Village Government, the data collection method in this study is carried out by means of literature studies. and documentation to find various sources of literature related to problem formulation, so that the data that has been obtained from various literary sources are collected as a document used to answer the problem formulation. The data obtained will be processed, analyzed, and concluded so that researchers get conclusions about the literature study.

Literature sources consist of various kinds of documents or sources including journals, research results, scientific magazines, newspapers, relevant books, scientific articles both published and unpublished, decrees and sources (Sukardi, 2003). Sources that researchers use are journals, research results, scientific articles that have been published or not and letters of decree.The technique of data analysis used in this research is qualitative data analysis by carrying out three stages of data analysis, namely data reduction, data display and conclusion and verifying (Sugiyono, 2014). The following is an illustration of conducting data analysis:

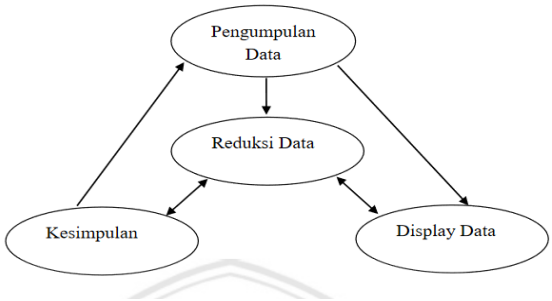

Figure 2
Data Analysis Process (Mattew, et al, 2014)

The steps for performing data analysis techniques in this study are as follows:

1. Data Reduction
   The data that has been collected will be selected relevant data, data reduction is carried out by means of literature studies regarding the data on the internal control system of the Village Government and the concept of independent learning.
2. Data Display (Presentation of Data)
   The presentation of the data in this study can be in the form of a short narrative describing the relationship between the internal control system of the Village Government with the concept of independent learning.
3. Conclusion Drawing / Verification
   The data that has been collected will be linked by comparing with each other so that conclusions can be drawn easily. To test the validity and reliability of the data in qualitative research, the triangulation method was used.

RESULTS AND DISCUSSION

This project focuses on how the Village Government Internal Control System can be implemented through the Merdeka Learning: Merdeka Campus policy by integrating its policy programs. Eight Independent Learning Policy Programs: Free Campus consists of (1) Student

Exchange between tertiary institutions; (2) carry out an apprenticeship or work practice with the cooperation of non-tertiary institutions and / or institutions; (3) Carry out teaching activities in schools; (4) Research Research conducted by students; (5) Humanitarian Project; (6) encouraging Student Entrepreneurial Activities; (7) undertake an Independent Study or Project; and (8) Building a Village or Thematic Real Work Lecture. Specifically, this project will develop the potential of a village building program or Thematic Real Work Lecture (KKNT) and a Research Program conducted by students. Building a model with the Thematic Real Work Lecture (KKNT) program scheme that is integrated with the Research Program conducted by students. In addition, this project will also focus on one of the ways in which the function of the college tridrama, namely conducting research, can increase the value of its contribution through an integrated and sustainable research scheme. Integrated research is a schema of interrelated research networks based on the same research objective. Meanwhile, continuous research is a mutually sustainable research network scheme based on the same research objective. In this context the same research objectives are articulated with the implementation of a village government internal control system model that is compatible with the scope of its operations.

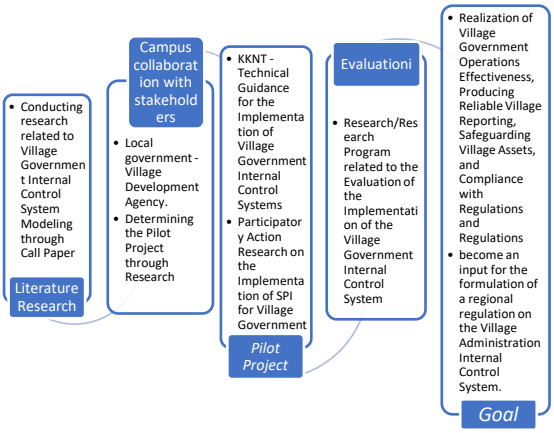

Figure 4
Integrated Model of Independent Campus Policy: Independent Learning and Sustainable Research Schemes

We have developed a model framework for how the implementation of the Merdeka Belajar: Merdeka Campus policy program and sustainable research schemes are integrated. In this context the model is intended for the implementation of the Village Government Internal Control System. This model was built with 5 (five) stages consisting of (1) Literature Research; (2) Campus Cooperation with Stakeholders; (3) Pilot Project; (4) Evaluation; and (5) Goal. In this model we also try to apply participatory action research in the field of accounting. Their Research Scheme and their Campus Program: Independent Learning is formulated in a more holistic context, namely this model consists of separate studies but in an integrated subject matter so as to produce continuous research.

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Literature Research: Building an Internal Control System Model Compatible with Village Government

Literature research in this context is a planning stage in the implementation scheme model for the Independent Campus: Integrated Independent Learning and sustainable research. This planning stage consists of three integral stages, namely (1) Problem Identification and Limitation. Identification is a problem inventory stage, where there is a gap between the identified realities and existing theories; (2) Obtaining information, according to Mills (2007) in Mertler (2009), obtaining information is a process that refers to reconnaissance (examination / investigation), which is a process that involves taking time to reflect on the researchers' beliefs which aim to gain a better understanding of the nature and context of the research problem; (3) Literature review, can be loosely defined as existing sources of information so as to explain the topic chosen for investigation (Mertler, 2009).

Literature research is intended to find a village government internal control system model that is most compatible with the scope of its operations. Efforts to find the best model for the village government internal control system are carried out through a call paper scheme. At this stage participation between tertiary institutions in the field of research is needed. The call paper is intended to obtain as many literacy research results as possible in relation to modeling the internal control system of village government. The research results will be selected and selected to obtain the modeling that is considered to be the most ideal, which is compatible with the operational scope of the village government. In order for the selected model to be a model articulated as the most ideal model, the reviewers involved in this project consisted of academics and professional accountants. The selected research results will be used as a reference for the implementation of the village government internal control system through a participatory action research scheme.

As previously described, we consider that the Government Internal Control system based on Government Regulation No. 60/2008 cannot be fully implemented in the village government so it is necessary to conduct a literature review aimed at adjusting the Government Internal Control System based on Government Regulation number 60/2008 in order to seek the internal control system model that is most compatible with the scope of operation of the village government. The most basic thing to do in adjusting the implementation of SPIP PP no 60/2008 in Village Government is the Organizational Characteristics in Village Government which can be categorized as small entity organizations. According to COSO (2012), the things that need to be considered in implementing an Internal Control system in organizations categorized as Small / Smaller Entities are as follows:

Numb	Aspect	Explanation
1	Organizational structure	Leadership by management with significant importance
2		Fewer levels of management with wider span of control Fewer personnel, many with a wider range of duties
3		Fewer personnel, many with a wider range of duties
4		Less complex transaction processing system
5	Separation of Responsibilities	Smaller entities have a limited number of employees performing a variety of functions, which sometimes results in an inadequate segregation of duties
6	Management Override	Many smaller entities are dominated by strong leaders who enforce many Policies and provide personal direction to other personnel. This position may be the key to enabling the entity to meet its growth and objectives, and it can also contribute significantly to effective internal control. However, such concentration of knowledge and authority has a downside: leaders are usually able to override established procedures.
7	Information Technology	Many smaller entities do not have the extensive technical resources necessary to develop, maintain, and operate software in an adequately controlled manner.
8	Control Activities	Management in many of the smaller entities regularly performs control activities, but does not adequately contribute to the effectiveness of internal control.

Source: compiled from COSO (2012) Internal Control — Integrated Framework

Campus Collaboration with Stakeholders and Determination of Pilot Project Villages through Research / Research Programs by Students.

At this stage, the campus builds cooperation with village governments related to the implementation of the village government internal control system. The implementation of the Village Government Internal Control System includes (1) Implementation of Real Work Lectures related to the implementation of the village government internal control system and (2) Implementation of the village government internal control system through the participatory action research scheme As for the matters that will be agreed upon in this cooperation scheme include (1) the willingness of universities to complete their aims and objectives; (2) Willingness of regional governments to provide technical support for the implementation of activities; (3) designating several villages as Pilot Projects for the implementation of the Village Administration Internal Control System; and (4) Tertiary Education Institutions provide all results of their activities to the Regional Government.

At the stage of building collaboration with stakeholders, the campus builds collaboration with village governments who will become the pilot project. The matters that will be agreed upon in the cooperation scheme include (1) the willingness of universities to complete their aims and objectives; (2) Willingness of regional governments to provide technical support for the implementation of activities; (3) designating several Villages as Pilot Projects for the implementation of the Village Government Internal Control System; and (4) Tertiary Education Institutions provide all results of their activities to the Regional Government. The activities of implementing the Village Government Internal Control System model can be carried out with the scheme (1) implementation of the village government internal control system through the Implementation of Real Work Lectures and (2) Implementation of the village government internal control system through a participatory action research scheme.

A very crucial and important stage is the determination of the village that will be used as the Pilot Project. According to Stewart, et al. (2002) in Setiawan et.al (2014) the success factor of the implementation and innovation of Information Systems and Information Technology is the design required for the development of the implementation of the

strategic plan prior to the commencement of the Information System / Information Technology project. At this stage of determination is carried out through the research / research scheme in the Independent Campus program: Learning Merdeka. This program encourages students to conduct research related to the determination of a Pilot Project on the implementation of the Village Government Internal Control System model. So that the determination process is carried out in a structured and systematic manner.

The methodology chosen in conducting research or student research to determine this pilot project village is to use the Analytical Hierarchy Process (AHP). At least this methodology has been used extensively in research related to determining the pilot project. In Setiawan et.al (2014) Research using the Analytical Hierarchy Process method approach is related to determining priorities or determining pilot projects carried out by Dutta (2009) where the focus of research is to solve problems faced by Higher Education Institutions (PT) in determine the priority scale for the implementation of information systems (SI) projects in tertiary institutions. Furthermore, research conducted by Gunadi (2008), in which in his research determines the priority scale in the implementation of empowerment-based poverty reduction programs in Kendal Regency. ; as well as by Yusuf (2012) states that in the context of establishing a new branch of BPR X, choosing the right land location is very important.

Pilot Project Implementation of Village Government Internal Control Systems through KKNT and Participatory Action Research Research Scheme.

In order to show the level of effectiveness of a program implementation, the implementation of pilot project activities that have been designed as tests or trials and know the impact of program implementation and its economy can refer to the Pilot Project (BPPT, 2013 in Setiawan et al. 2014). The implementation of the Village Internal Control System Pilot Project is carried out with the independent learning program scheme: independent campuses that are separate but interconnected and carried out simultaneously or simultaneously. The programs are (1) KKNT Program and (2) Participatory Action Research Research by Lecturers and / or by Students.

In the KKNT program to build villages, student groups that have been formed are assigned to become Catalysts in the Implementation of the Village Administration Internal Control System. A catalyst is defined as someone or something that causes changes and causes new events or accelerates an event (KBBI). The implementation of KKNT is also intended to realize project-based group learning (team-based projects) and the form of case-solving learning methods. With a project-based learning approach (PjBL), students carry out in-depth exploration of problems, themes, or problems in depth without predetermined answers (Harada et al. 2008). Student groups will face the reality of the problems of the Village Government in carrying out their Internal Control and students are required to solve existing problems. Apart from students, the parties who will be directly involved in the implementation of this internal control system are lecturers. The involvement of this lecturer is not only as a supervisor, but the lecturer conducts research / participatory action research related to the implementation of the Village Government Internal control system.

In Laksono et. al (2019) The process of solving problems either directly or through a reflective process of progressive problems carried out by individuals who work with others in a team or as part of the target community to improve the way they solve problems and solve problems is an understanding of Action Research (Weerman). and Abma, 2019) (Hyra et al., 2019). Participatory Action Research in Indonesia has been developed, such as the research conducted by Laksono et. al (2019) they conducted participatory action research in the field of health with the object being the village. Simatupang (2008) conducted a participatory action research in the field of Agricultural Technology regarding the use of good quality potato seeds and was selected by the village of Partibi Lama in Brand District, Karo Regency, North Sumatra Province.

It is in this stage where the results of previous research are literacy research related to the Village Government internal control system model, and research to determine the village pilot project for the implementation of the internal control system of the Village Government is continued by being implemented through a participatory action research scheme Implementation of the Village Government Internal Control System. This research is an implementation of participatory action research in accounting. In administration and management, Participatory Action Research should help people make their practice and the consequences of their practice more systemically and socially integrated (MacIntyre 1981 in Kemmis and Nixon, 2014). In this context, participatory action research is intended to assist villages and village officials to improve and increase the effectiveness of their

operations, improve and encourage the reliability of village fund financial reporting, increase asset security, and increase compliance with laws and regulations.

Evaluation of the Implementation of the Internal Control System through the Student Research Scheme in the Independent Learning Program: Merdeka Campus

The post-implementation stage of the village government internal control system is to evaluate its effectiveness. It is very important to monitor what happens when implementing a plan, if it does not collect evidence, it will lose a solid basis for reflection and re-planning later (Kemmis and Nixon, 2014). Evaluation of the results of the implementation of the Internal Control System through KKNT and Participatory Action Research is needed in order to gather evidence to ensure its effectiveness. This evaluation is carried out with a student research program scheme in the Independent Campus Policy: Independent Learning.

The scheme that can be built to carry out this evaluation consists of several alternatives, including (1) Evaluation can be carried out by benchmarking the effectiveness of village government operations, reporting reliability, level of asset security, and their compliance with regulations and laws between village governments that have become pilot project implementation of an internal control system with village administrations that have not implemented the village government internal control system; (2) Evaluation can be done by comparing the times series between pre-implementation and post-implementation with a focus on investigations on the effectiveness of village government operations, reporting reliability, level of asset security, and their compliance with laws and regulations.

An important note in carrying out an implementation evaluation is the length of time it takes. We expect that if the implementation evaluation process is carried out with a relatively small number of research units being investigated, then the time required for evaluation will require a substantially long time. This situation will create stagnation. The most relevant effort to take is to increase the number of pilot projects, so that it will increase evaluation research activities and the availability of sufficient information. Then the time required to conduct evaluation research will be effective. We can avoid a situation of stagnation in this evaluation process.

Goal: Achieving the Goals of Implementing the Implementation of Village Government Internal Control Systems through the Merdeka Campus Program: Integrated Independent Learning and Sustainable Research

The implementation of this model is expected to (1) Realize the Effectiveness of Village Government Operations, Produce Reliable Village Reporting, Safeguard Village Assets, and Compliance with Regulations and Regulations, and (2) become input of academic texts for drafting Regional Regulations relating to the Internal Government Control System. Village.

Often managers of smaller entities view control as an administrative expense that will be added to existing business processes, rather than recognizing the business needs and benefits of effective internal control that is integrated with core processes (Coso, 2012). That it is necessary to make adequate consideration regarding the balance between costs and benefits arising from the Implementation of the Internal Control System. However, according to COSO (2012) the implementation of an internal control system provides benefits to the board of directors and company management, namely to increase their confidence in achieving goals, helping reduce surprises by providing feedback on how the business is functioning. COSO (2012) adds other benefits of effective internal control, namely:

1. Reliable reporting that supports management and board decisions regarding resource use.
2. Process transactions, support the overall quality of communication and information contained in the organization, increase speed and reliability when transactions are initiated and completed, and provide reliable recording and data integrity that is ongoing and the mechanisms for its execution must be consistent.
3. Functions and processes have increased efficiency.
4. Highly subjective and substantial judgments are needed in a basis for decision making.
5. The continuity of operations of the entity is supported by confidence and the ability to communicate detailed business performance with stakeholders.

The significant benefits felt from an effective internal control system for many organizations are the ability to meet certain requirements, access funding, provide capital-driven innovation and economic growth

(COSO, 2012). Effective internal control will result in the presentation of reports that are reliable and reflect accountability and transparency in organizational management. Accountability and transparency are often prerequisites for regional / provincial governments, central government, and even other stakeholders in order to provide additional financial incentives.

Based on the regulations regarding academic papers contained in Article 56 paragraph (2) Law No.12 of 2011 that as intended by the Draft Provincial Regulations in paragraph (1) provides an explanation or information and / or about Academic Manuscripts, namely manuscripts from the results of research or legal studies regarding regulatory the problem is in a Draft Law, Draft District / City Regional Regulation and Draft Provincial Regulation, or as a solution to problems and legal needs of the whole community as well as to certain problems that can be scientifically accounted for. The results of the implementation of the Village Administration Internal Control System through the Independent Campus Policy: Integrated Independent Learning and a continuous Research Scheme are expected to provide adequate input for the preparation of Academic Texts and Regulations / Legislation in Provincial / District Governments relating to the Internal Control System. Village Administration.

CONCLUSIONS AND SUGGESTION

A continuous research scheme is built with 5 stages consisting of (1) Literature Research; (2) Campus Cooperation with Stakeholders; (3) Pilot Project; (4) Evaluation; and (5) Goal. The limitation of this research is that the research object is still limited in the village government, for further researchers it is hoped that it can expand the object of research to the local government so that it can produce more comprehensive research.

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