

## Village Government Accounting Standards In The Context Of Transparency In Reporting Government Fixed Assets (Case Study: Girikusuma Village, Malangke Sub-District, North Luwu Regency)

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### Abstrak

The purpose of this study is to investigate issues related to the accounting standards used to manage Village Government fixed assets and gain a deeper understanding of how the implementation of Village Government accounting standards can improve the transparency of Village Government fixed asset reporting in Girikusuma Village, Malangke District, North Luwu Regency. This research will focus on the Village Government's perspectives and experiences and the use of technology influences the implementation of such accounting standards and provides a framework that enables the Village Government to report fixed assets accurately and transparently. In this research, the author uses various methods to collect data, both primary data and secondary data by conducting direct observations and interviews and data sources from previous journal references using purposive sampling research subjects with data analysis techniques using a qualitative descriptive approach. The results of the researcher's observations show that the Girikusuma Village Government has not carried out transparency of fixed assets to the community because the Village transparency billboards have not been installed, as said by the Girikusuma Village Head during the interview. However, the Girikusuma Village Government has used supporting applications in accordance with Village Government Accounting Standards in recording fixed asset reports of the Girikusuma Village Government which uses the Sipades application in contrast to the Village financial report which uses the Siskuedes application.

Keywords: Village Government Accounting Standards; Transparency; and Fixed Assets

### 1. Introduction

Local level governments, such as Village Governments, play a very important role in providing basic services to local communities. Village Government is the level of government closest to residents and is responsible for managing various policies, programs and financial resources to meet residents' needs and expectations. Transparency in financial management is very important to carry out this responsibility effectively and accountably[1]. The financial reporting framework for this entity has changed after the Village Government Accounting Standards (SAPD) were recognized as binding accounting standards for Village Governments. SAPD's goal is to increase accountability and transparency through the classification, valuation, record management and disclosure of fixed assets. Many Village Governments face a number of problems in reporting fixed assets consistently with the standards provided by SAPD, including problems related to understanding SAPD, resource availability, and technological capabilities[2]. These problems can hinder the transparency of fixed asset reporting and in turn affect the decision-making and accountability processes. So that the principles of efficiency, effectiveness and transparency can be applied by the Government, especially within the scope of SKPD (Regional Work Units), requiring management to utilize the assets that have been obtained[3]. By presenting financial reports in accordance with the regulations set by the Government, this principle can be implemented properly . The balance sheet is a financial report that

shows how an entity is financially. This can include assets, liabilities, and equity. In financial reports, fixed assets are the part that has the highest value [4].

Girikusuma village faces big problems due to lack of knowledge about government accounting standards. Village government officials and local officials often experience difficulties in interpreting and implementing these accounting standards consistently. This prevents the public from getting clear and accurate information about fixed asset management and reporting. Apart from that, human resources and infrastructure in Girikusuma Village are obstacles. Lack of accessibility to information technology and training on the application of accounting standards can slow down changes and the use of appropriate accounting systems, including a lack of understanding of Village Government accounting standards (SAPD) and a lack of ability to use technology, thereby hampering the transparency of fixed asset reporting [5]. The application of the principle of transparency of fixed asset reports is only known to a few village officials, namely the inspectorate, treasurer, secretary, together with the Village Head.

Various previous studies include research on Village Government accounting, transparency of fixed asset reports, and implementation of Village Government accounting standards. A study conducted by [6] shows that the management of Village assets is carried out in accordance with regulations, although monitoring and utilization have not been successful. Factors that hinder efforts to manage Village assets to improve community welfare include the community's incorrect view of Village assets, inadequate human resources, and a lack of staff. These sources provide the essential knowledge necessary to understand the research context and build a strong research framework. and in research conducted by [7] In managing Village finances using Government accounting standards, accountability for financial reports is only made in the form of a Budget Realization Report which is reported every year on the budget that has been realized. This means they do not use government accounting standards. For further research, you can use research using quantitative methods [8]. Case studies such as employee competency, leadership commitment, and communication are the basis for quantitative research to evaluate factors that influence asset management and the use of government accounting standards as accountability for financial reports.

The purpose of this research is to investigate problems related to the accounting methods used to manage Village Government fixed assets and gain a deeper understanding of how the implementation of Village Government accounting standards can increase the transparency of Village Government fixed asset reporting in Girikusuma Village, Malangke Sub-District, North Luwu Regency. This research will focus on the perspectives and experiences of Village Governments as well as the use of technology influencing the application of these accounting standards. This research will examine whether existing accounting standards are sufficient to provide a framework that allows Village Governments to report fixed assets accurately and transparently. In addition, this research will determine the problems that the Village Government may face in achieving the desired level of transparency in reporting fixed assets in accordance with Village Government accounting standards.

This research is expected to increase our understanding of how Village Government accounting standards can improve the transparency of Village Government fixed asset reporting in Girikusuma Village, Malangke District, North Luwu Regency. As for this research, the theory used is Agency Theory where this theory there is a contractual relationship between two or more parties, one party is called the principal, and the other party is called the agent, the Agent authorizes the principal to perform several tasks on behalf of the principal [9]. Agency Theory aims to solve two problems that

arise in the relationship between Principals and Agents[10]. The first problem is the conflict that occurs between the Principal and the Agent regarding how to achieve the goal, as well as whether the Principal's efforts to ensure that the Agent's actions are in line with the goal. This research can serve as a basis for Village Governments, stakeholders, and policy makers to improve their accounting systems, reduce financial risks that may occur, and increase public trust in Village Government financial management. In this follow-up research, I will further explore the ideas of transparency and relevant Village Government accounting standards, and analyze the experiences and practices in Girikusuma Village, Malangke Sub-district, North Luwu District. It is hoped that the results of this research will provide important insights into efforts to improve Village Government financial governance and increase understanding of Village Government accounting standards to achieve the desired level of transparency in fixed asset reporting so as to ensure that public resources are used effectively for the benefit of local communities.

## **2. Methodology**

### **2.1 Object of research**

The research was carried out in Girikusuma Village, Malangke District, North Luwu Regency, South Sulawesi Province.

### **2.2 Data Collection Sources and Techniques**

In this research, the author used various methods to collect data, both primary data and secondary data needed for this research.

#### **2.2.1 Primary data**

Primary data is data collected by researchers directly from the source through the following methods:

##### **a. Observation**

The method is carried out directly on the object to be studied by systematically recording the required data. The author conducted a direct inspection of Girikusuma Village, Malangke Sub-District, North Luwu Regency, to collect data to be processed and get a more objective general picture of the problems to be discussed.

##### **b. Interview**

To obtain information related to data, interviews were conducted directly with employees and authorized internal parties, such as the Village treasurer, financial staff and Village Head.

#### **2.2.2 Secondary Data**

Data related to information from previous sources, such as journals, important documents, websites, books, and others, is called secondary data. Secondary data is used to complete research data needs.

### **2.3 Research subject**

Purposive sampling technique was used in this research to collect samples from various data sources with various considerations. These particular considerations, such as the individual being thought to have the highest knowledge of what was expected of them, or perhaps because of their position as authority, will make it easier for the researcher to explore the social situation or object under study.

## 2.4 Data analysis technique

In this research, the author uses a qualitative descriptive approach to analyze and assess all relevant data and facts from the selected subjects. By citing relevant theories and provisions, the author then draws conclusions that indicate the problem being discussed. The results can be used as recommendations to increase transparency in fixed asset management in accordance with Village Government accounting standards in Girikusuma Village, Malangke Sub-District, North Luwu Regency

## 3. Results And Discussion

### 3.1 General Description of Research Locations

Girikusuma Village is one of the villages located in Malangke District, North Luwu Regency, South Sulawesi Province, which has an area of 7,422.42 Km<sup>2</sup> (BPS 2022) with area code 73.22.01.2009. The place is located to the north with Pettalandung Village and Tolada Village, to the east with Putemata Village and Tandung Village, to the west with Malangke Village and Benteng Village, and to the south with Pattimang Village. [11].

Village Government Structure according to Law no. 6 of 2014 concerning Villages, implementing Village Government is (1) leading the implementation of the Village Government based on activities determined together with the BPD, (2) proposing a Village regulation plan, (3) establishing Village regulations, (4) submitting a Village APBD plan, (5) fostering the lives of the Village community, (6) fostering the Village economy, (7) coordinating Village development, (8) improving people's welfare, (9) peace and order, (10) establishing cooperative relationships with Village Government partners, and (11) developing Village income etc[10].

As a form of Village independence, each Village apparatus has several authorities to run the Village Government. The Village organizational structure, which consists of the Village Head, Village Body, and Village Committee, determines the authority given to each Village apparatus to run the Village Government effectively and efficiently. The following is the organizational structure of Girikusuma Village, Malangke District, North Luwu Regency:



Figure 1. image of organizational structure

Source: <https://www.bpkp.go.id/sakd/konten/2448/Leaflet-Simda-Desa.bpkp>

### 3.2 Implementation of Village Government Accounting Standards

Girikusuma Village, Malangke District, North Luwu Regency has started using the Village Financial System Application (siskeudes), previously known as Village SIMDA, developed by the Financial and Development Monitoring Agency (BPKB) and the Directorate General of Village Government Development, Ministry of Home Affairs, which is used for Village financial reporting. For reporting fixed assets, the Girkusuma Village Government uses the application (Sipades), which is an information system-based fixed asset administration planning application that includes procurement, administration, procurement and decentralization starting from planning to decentralization. The following is the application used by Girikusuma Village in reporting and recording Village Government fixed assets:

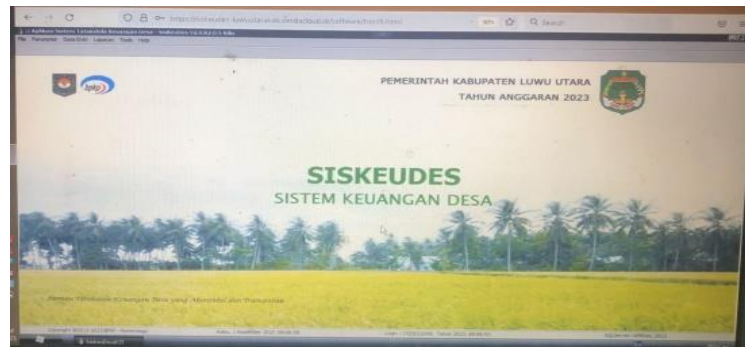


Figure 2. siskuedes application image

Source: <https://www.bpkp.go.id/sakd/konten/2448/Leaflet-Simda-Desa.bpkp>

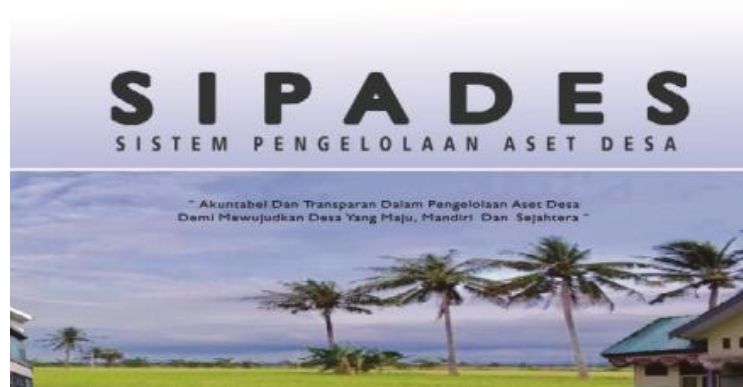


Figure 3. sipades application image

Source: <https://www.bpkp.go.id/sakd/konten/2448/Leaflet-Simda-Desa.bpkp>

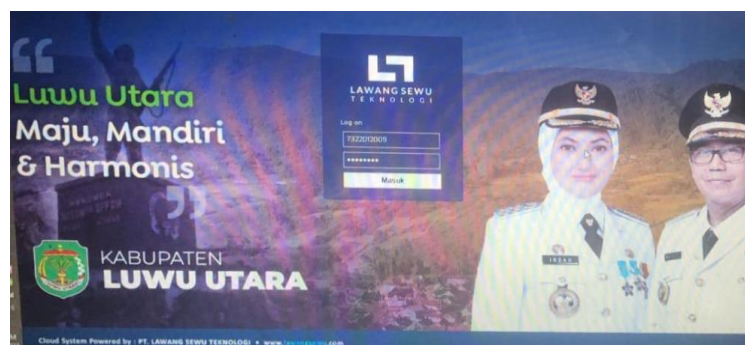


Figure 4. lawang semu application image

Source: <https://www.bpkp.go.id/sakd/konten/2448/Leaflet-Simda-Desa.bpkp>

### 3.3 Fixed Asset Reporting

According to [12], "Fixed assets are long-term assets or relatively permanent assets, which can also be called tangible assets . " Reporting of fixed assets to the Girikusuma Village Government, which includes land, office equipment , buildings and structures, following the reporting of fixed assets of the Girikusuma Village Government:

#### a. Land

Table 1. Land Fixed Assets

DAFTAR INVENTARISASI DAN KEKAYAAN DESA GIRI KUSUMA														
DESA		GIRI KUSUMA												
KEC.		MALANGKE												
KAB.		Luwu UTARA												
PROVINSI		SULAWESI SELATAN												
NOMOR			SPESIFIKASI BARANG			Bahan	Asal/Cara Perolehan Barang	Tahun Beli/Perolehan	Ukuran Barang/ Konstruksi (P. S.P. D)	Satuan	Keadaan Barang (BK/BHR)	Jumlah		KET
No. Urut	Kode Barang	Register	Nama/Jenis Barang	Metri/ Type	No. Sertifikat No. Pabrik No. Chassis No. Mesin							Barang	Harga (Rp)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Tanah														
1.			Tanah Kantor Desa	292M*									20,000,000	
2.			Tanah Kantor BPD	320M*									10,000,000	
3.			Tanah Lumbung Pangan	150M*									10,000,000	
4.			Tanah Pustu	350M*									30,000,000	
5.			Tanah Posyandu Dsn. Merta Sari	150M*									15,000,000	
6.			Tanah Pondasi Kantor Desa Giri Kusuma	730M*									30,000,000	
7.			Tanah Balai Desa	340M*									30,000,000	
8.			Tanah TK/PAUD	1.050M*									50,000,000	
9.			Tanah Posyandu Dsn. Sumber Indah	150M*									15,000,000	
10.			Pemakaman Dsn. Sumber Indah	5.000M*									40,000,000	
11.			Tanah Pamtimas	100M*									20,000,000	
12.														
												Jumlah	270,000,000	

#### b. Office equipment

Table 2. Office equipment fixed

25.			LEPTOP ASUS				DANA ADD	2018		UNIT	B	1	6,000,000	Kepala Desa
26.			LEPTOP LENOVO				DANA ADD	2018		UNIT	B	1	6,000,000	SEKDES
27.			ALAT PERAGA TK/PAUD				DANA ADD	2018		UNIT	B	1	6,000,000	TK/PAUD
28.			Printer Canon IP2770	Canon IP2770			DANA ADD	2018		UNIT	RFR	1	1,250,000	Kantor
29.			Printer Canon IP2770	Canon IP2770				2019		UNIT	B	1	1,550,000	Kantor
30.			Mesin Genset	Matari MJV-4500E			DANA APBN/DDS	2019		UNIT	B	1	6,500,000	Rumah Kepala Desa
31.			Timbangan Bayi Posyandu				DANA APBN/DDS	2019		UNIT	B	2	7,000,000	Posyandu
32.			Mesin Babat					2019		UNIT	B	3	9,000,000	KADUS
33.			Kursi Futura	FUTURA				2019		BUAH	B	15	6,750,000	Kantor
34.			Leptop	Acer	Aspire A314-33		ADD	2020		UNIT	B	1	5,850,000	KALUR
35.			Tangki Semprot Posko	ULTRA CBA				2021		UNIT		2	5,000,000	KADUS
			Leptop	Acer				2022		Unit		1		Oprator Profil
			Komputer	Merek Hp				2022		UNIT		1		PAUDTK
			Printer	EPSON										PAUDTK
			Kursi Kerja / Kursi Putar	Kursi Putar			DDS THAP I TA. 2023	2023		Unit	B	2	4,000,000	Guru TK/PAUD
			Meja TK/Paud	Meja			DDS THAP I TA. 2023	2023		Unit	B	3	7,500,000	
				Kursi Futura			DDS THAP I TA. 2023	2023		Unit	B	30	18,750,000	
												Jumlah	175,710,700	



### 3.4 Research result

Based on an interview with Mrs. Syamsinar as Head of Girikusuma Village, how does the Village Government implement Village Government Accounting Standards (SAPD) in the context of transparency in reporting Village Government fixed assets?

*"In the Village Government, we do not use SAPD to apply Government accounting standards in the Village because we have an application, called the Siskuedes application, for making reports."*

So based on the results of an interview with Mrs. Syamsinar as the Village Head, the Girikusuma Village Government does not use Village Government Accounting Standards (SAPD) but the Girikusuma Village Government uses the Siskuedes application to help make reports. However, during the observation it turned out that the Girikusuma Village Government had implemented SAPD, because the Siskuedes application is an application that is in accordance with Village accounting standards developed by the Financial and Development Supervisory Agency (BPKP) which is used in an effort to monitor the transparency of Village financial management in order to implement Law Number 6 of 2006.

In the next interview, how does the siskeudes application help the Girikusuma Village Government in increasing the transparency of Village finances and what is the form of reporting of Village Government fixed assets? The Head of Girikusuma Village said that:

*"If you have a siskeudes problem, the application is very helpful because everywhere for transparency standards you use billboards called transparency billboards" and "For fixed assets, they have an application called the sipades application."*

So, based on the results of an interview with Mrs. Syamsinar as the Village Head of the Girikusuma Village Government, the presence of the Siskuedes application is very helpful in carrying out financial reporting in the Village because it can make it easier for the Village Government to process finances more optimally and also as a tool for controlling accountability in accordance with applicable laws and regulations, However, asset reporting uses the Sipades application which is based on an information system starting from planning, procurement, administration to presenting fixed asset reporting. However, in the results of observations, researchers found that transparency of fixed assets to the public had not been carried out transparently by Girikusuma Village officials, because the Village transparency billboards had not been installed as stated by the Head of Girikusuma Village during the interview. However, the Girikusuma Village Government has used an application that supports Village Government Accounting Standards. In recording fixed asset reports, the Girikusuma Village Government which uses the Sipades application is different from the Village financial reports which use the Siskuedes application.

What are the constraints and obstacles in implementing the siskuedes and sipades application in Girikusuma Village and can it increase the transparency of fixed asset reporting to the Village Government? as stated by the Village Head:

*" Very helpful, it's called transparent reporting regarding fixed assets"*

The obstacles and obstacles in implementing these two applications are that they do not have obstacles but really help the Girikusuma Village Government in making transparent reporting regarding fixed assets and Village Government financial reports. However, according to the results of observations made by researchers, there are still obstacles to its use by the Girikusuma Village Treasurer due to a lack of understanding in optimizing the Sipades and Siskuedes application systems which often experience errors when used.

#### 4. Conclusion

Based on the results of the research and discussion that the author has presented above regarding Village Government Accounting Standards and Transparency in Reporting Fixed Assets of the Girikusuma Village Government, the author concludes several things as follows:

- The Girikusuma Village Government uses an application that supports Village Government Accounting Standards. In recording fixed asset reports, the Girikusuma Village Government which uses the Sipades application is different from the Village financial reports which use the Siskuedes application.
- In terms of transparency in the reporting of Fixed Assets, the Girikusuma Village Government is not yet fully transparent to the public because there are no transparency billboards made by Girikusuma Village.

Based on the conclusions above, the suggestions given are useful for Girikusuma Village. Girikusuma Village officials should immediately make transparency billboards so that the public can see and know the fixed assets owned by Girikusuma Village and can further improve the quality of human resources for employees, especially in the accounting and reporting of Fixed Assets through training. -training regarding understanding of Accounting or through socialization in accordance with new regulations so that fixed asset reporting and Village financial reporting are transparent and accountable.

#### 5. Acknowledgement

Praise the author's gratitude to Allah SWT for His mercy and grace so that the Final Project Research Report entitled "Village Government Accounting Standards in the Context of Transparency in Reporting Village Government Fixed Assets (Case Study: Girikusuma Village, Malangke District, North Luwu Regency)" can be done and compiled as well as possible. The smooth running of this research journal report is inseparable from the help of various parties, both directly and indirectly. Therefore, the author would like to thank all those who have helped, namely the parents, the supervisor, the accounting department of Palopo Muhammadiyah University, lecturers of Palopo Muhammadiyah University and fellow students who have helped and supported the author in this research.

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