THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS AND LEADERSHIP STYLE ON BUMDES PERFORMANCE
(Empirical Study of BUMDes in Rokan Hulu Regency)

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A r t i c l e I n f o	**A b s t r a c t**
Article History Received : 13/04/2023 Reviewed : 11/08/2023 Accepted : 25/04/2024 Published : 09/05/2024 Volume : 25 No. : 1 Month : March Year : 2024 Page : 1-8	Village-owned enterprises (BUMDes) have an essential role in improving the economy of a village by developing suitable governance. This study aims to examine the effect of accounting information systems and leadership style on the performance of BUMDes. This research is quantitative; the primary data is used, and data collection is done directly using a questionnaire. The sample in this study consisted of 168 respondents. Data analysis was performed using multiple linear regression with SPSS 26. The results obtained from this study are that the accounting information system and leadership style affect the performance of BUMDes. ***Keywords*** : *Accounting Information Systems, Leadership Style, Performance of BUMDes.*

1. INTRODUCTION

BUMDes is a business unit the community or village government established to explain Village-Owned Enterprises according to village needs and potential. This aims to improve the quality of villages based on the potential of natural and human resources for the welfare of village communities. Even though BUMDes have demonstrated their role in improving the welfare of village communities, they still face various obstacles, such as human resources, limited natural resource potential, social capital, technology, and other barriers that affect BUMDes. This makes BUMDes experience difficulties in their work.

One of the phenomena that occurred on January 11, 2021, was the lack of uniformity in BUMDes financial reports. This is considered prone to problems, especially during the inspection. In response, the Regency Government has prepared an application to make it easier for BUMDes to create financial reports. This implementation is a preventive step for the government. So, BUMDes makes reports using a system that is not based on management's wishes because BUMDes can appear profitable, even in conditions that are making a loss (Doktrinaya, 2021).

Another problem with BUMDes occurred on March 24, 2021. DPR RI Commission V individual Hamid Noor Yasin said that in 2019, before the COVID-19 pandemic, 2,188 BUMDes were stuck or abandoned. Hamid added that 1,670 other BUMDes have been running but cannot contribute optimally to driving the village

economy (newskabarnegeri.com, 2021). In the latest 2019 APBD, village financial assistance is allocated with IDR's largest financial plan roof—200 million/village. Meanwhile, the number of villages in Riau reached 1,592 cities, so the portion of financial assistance to villages reached IDR. 318 billion. Based on the data, financial assistance was not used to increase BUMDes (Gagasan Riau.com, 2019).

In the BUMDes of Rokan Hulu Regency, recently, many died in name or are not functioning as they should. This is due to the village head's lack of seriousness in managing BUMDes in Rambah Tengah Barat village, who does not seem to have good intentions in building BUMDes. Some say that all interested parties must be firm in overseeing budget implementation. Village funds are disbursed to BUMDes so that the use of the village fund budget must be able to provide welfare for the people in the village itself and not become an opportunity for unscrupulous individuals under the pretext of BUMDes (Abadikini.com, 2020).

One factor that influences BUMDes' performance is the accounting information system. An accounting information system is a set of structures within an entity that manages financial and accounting data used by decision-makers, physical resources, and other resources to convert economic data into accounting information to meet a party's information needs (Mahatmyo, 2014). Suryawan & Suaryana (2018) tested the relationship between accounting information systems and BUMDes performance. The test results show that the accounting information system positively affects performance. Research by Jayantara & Dharmadiaksa (2016) and Lestari & Rustiana (2019) also stated that accounting information systems positively and significantly affect performance. Previous research has shown that accounting information systems positively affect BUMDes performance. However, not many studies have explored the role of accounting information systems in the decision-making process in BUMDes. Further research can be carried out to understand how accounting information systems can support the decision-making process in BUMDes and how effective implementation of accounting information systems can improve BUMDes' operational performance and efficiency.

Besides the accounting information system, leadership style is another variable that influences BUMDes' performance. Leadership style is something that determines the achievement of hierarchical goals. This leadership style describes a reliable combination of ways of thinking, abilities, perspectives, and characteristics that underlie a leader's behaviour (Erawan & Sukartha, 2018). The influence of leadership style has been proven by Sartika and Putri (2019), who state that leadership style influences company performance. Research from Ekarani (2017) and Suwarno and Bramantyo (2019) also states that leadership style influences organizational performance. Further research can be conducted to understand how different leadership styles can influence BUMDes performance and contextual factors that can moderate the relationship between leadership styles and BUMDes performance.

Several aspects have not received adequate attention in previous research. One of them is the lack of research focusing on concrete strategies to overcome the obstacles faced by BUMDes, such as lack of human resources, limited natural resources, and other obstacles. Apart from that, little research still evaluates the effectiveness of supporting applications provided by local governments to make it easier for BUMDes to prepare financial reports. The influence of leadership style on BUMDes performance is still an area that has not been studied in depth, as is the role of accounting information systems in the decision-making process in BUMDes.

Research Benefits

1. For BUMDes, this research is expected to improve the performance and development of their village businesses. It is hoped that BUMDes can improve its leadership style and accounting information system to achieve the desired goals.
2. For research, this research can increase knowledge about BUMDes performance and become an exercise in developing and implementing theoretical understanding obtained during lectures.

For readers, this research is useful for increasing knowledge about the factors that influence BUMDes performance. Apart from that, it is hoped that this research can provide additional information and references for other research related to BUMDes performance.

2.   LITERATURE REVIEW

Contingency Theory

The environment is a contingency factor that influences performance. According to Drazin and Van (Drazin & Ven, 1985) stated that the center of structural contingency theory is the proposition that organizational structures and processes must be appropriate to the context (characteristics of organizational culture, technology, size, or tasks) if they are to survive or be effective.

Performance

Performance is something that a person or group of organizations wants to achieve based on work performance as well as the quality and quantity obtained through the tasks and responsibilities accepted or assigned to them to reach a target that they want to achieve.

Village Owned Enterprises

BUMdes is formed by the village government and the community following agreements built within the village community, such as village characteristics, potential, and resources owned by each village. This aims to realize and prosper the village economy.

Accounting Information System

According to (Krismiaji, 2015), with an accounting information system, organizations can further develop the quality of goods, limit expenses, and increase client value by observing the system. Moreover, it can broaden an employee's proficiency within the company.

Leadership Style

Rivai and Mulyadi (Rivai & Mulyadi, 2011) argue that leadership as a whole combines ways of influencing in determining official goals, arousing people's behavior to achieve goals, influencing the translation of follower events, structuring and training to achieve goals that must be achieved, following useful connections, and solicit work and gain support and cooperation from individuals outside the association or organization.

The results of previous research conducted by Mayolus A. Chorvinno Tatu and Sarinah Joyce Margaret Rafael (2021) stated that the Accounting Information System affected the performance of BUMDesa in East Manggarai Regency—the results of previous research conducted by Mohammad Amir Furqon and Moh. Amin Qudbi (2018) stated that leadership style, classic leadership style, democratic leadership style, and autocratic leadership style, have a significant effect on community performance in BUMDes in Rombasan Village, Sumenep.

3.   RESEARCH METHODS

Location and Time

This research was carried out in Rokan Hulu district, Riau region. The research time is 2021.

Population

The population used in this research is 127 BUMDes registered with the Community Empowerment Agency and Village Government in Rokan Hulu Regency.

Sample

The number of samples in this study was determined using the Slovin formula, namely:

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

Information :
N = Population Size
n = Sample Size
e = Margin of Error 10%

Based on the Slovin formula, the sample size is obtained as follows:

$$n = \frac{127}{1+[127\times(0.1^2)]} = 55,94713656 \qquad \text{rounded to 56 samples}$$

Based on the calculation above, it produces a minimum of 56 BUMDES, of which the 56 BUMDES will be distributed to 3 questionnaires for each BUMDES so that the total sample in this study is 168.

4. RESULT AND DISCUSSION

Descriptive Statistics Results

Table 1
Descriptive statistic

Variable	N	Min	Max	Mean	Std. Dev.
BUMDes_Performance	168	44	60	50.10	3.731
Accounting_Information_System	168	37	45	41.24	2.521
Leadership_Style	168	41	50	45.52	3.080
Valid N (listwise)	168				

Source: Processed Data (2021)

Looking at the measured test results above, it is very visible that the BUMDes performance variable as the dependent variable (Y) has a minimum value of 44, the accounting information system as an independent variable (X1) has a minimum value of 37, and the leadership style variable (X2) has a minimum value 41 which explained that there were respondents who answered the questionnaire with the lowest answer being disagreed and the maximum value for the BUMDes performance variable (Y) was 60,

The bookkeeping data frame variable, SIA (X1), is 45, and the leadership style variable (X2) is 50, showing that some respondents strongly agreed. The average value of the BUMDes performance variable (Y) is 50.10, the accounting information system as an independent variable (X1) has an average value of 41.24, and the leadership style variable (X2) has a normal value of 45.52, indicating that the respondents completed agree and strongly agree options on the questionnaire. Furthermore, the standard deviation of the BUMDes performance variable (Y) is 3.731, the SIA variable (X1) is 2,521, and the leadership style variable (X2) has a deviation value of 3.080, indicating that the dissemination of information is not too large for the reason that the standard deviation is smaller than the average value.

Results of Data Quality Test
ValidityTest

This significance test is completed by comparing the calculated r-value with the r table for the probability level (df) = n-2 with an alpha of 0.05. In this study df = n-2 (168-2) = 166 so r table = 0.151. Considering that the examination is complete, the consequence of testing the legitimacy of all r-calculated values for each statement is greater than the r table. This states that all question items are declared valid.

Results of the Reliability Test

According to the image in Table 5 below, the reliability coefficient for the BUMDes performance variables (0.764), accounting information system (0.690), and leadership style (0.746) from the overall value shows that the Cronbach Alpha coefficient is above 0.60.

Table 2
Reliability statistic

No.	Variable	Total of Cronbach Alpha Variable	Cronbach Alpha	Description
1.	BUMDes performance	0,764	0,60	Reliabel
2.	Accounting information system	0,690	0,60	Reliable
3.	Leadership Style	0,746	0,60	Reliable

Source: SPSS Processed Data, 2021

From the table above, it can be concluded that the Cronbach alpha value for all factors is greater than 0.60, so it tends to be considered that the pointer or poll used for all factors can be relied on as a variable estimation tool.

Results of the Normality Test
Picture 1
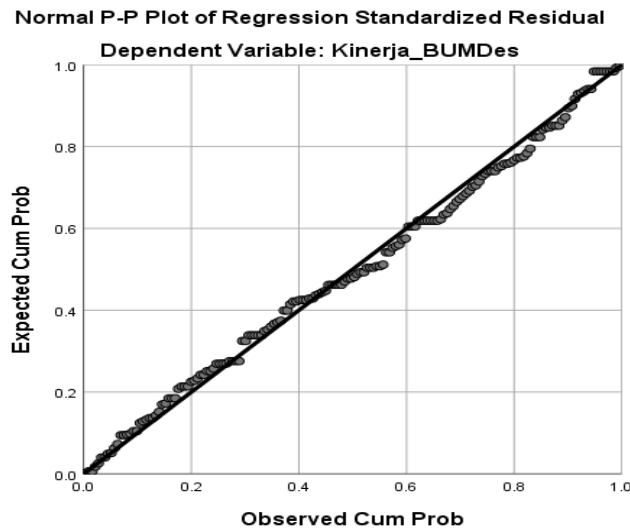
Source: SPSS Processed Data, 2021

From the picture 1 above, you can see that the dots are spread around the diagonal line and follow the diagonal line. So, it can be concluded that the regression meets the normality assumption.

Result of the Classical Assumptions Test
Result of the Multicollinearity Test

Multicollinearity can be seen from the tolerance and Variance Inflation Factor (VIF) values. The relapse model rule free from multicollinearity is a Variance Inflation Factor (VIF) < 10 and Tolerance > 0.10. The results of the multicollinearity test can be seen in the following table:

Table 3

Model	Collinearity Statistics		Descriptions
	Tolerance	VIF	
(Constant)			
Accounting information system	0,509	1,965	There is no multicollinearity
Leadership Style	0,509	1,965	There is no multicollinearity

Source: SPSS Processed Data, 2021

From the calculation of checking the information above, the VIF value for all independent variables is < 10 and Tolerance> 0.10. So, it can be interpreted that all independent variables are free from multicollinearity.

Results of the Heteroscedasticity Test
Picture 2

Scatterplot
Dependent Variable: Kinerja_BUMDes
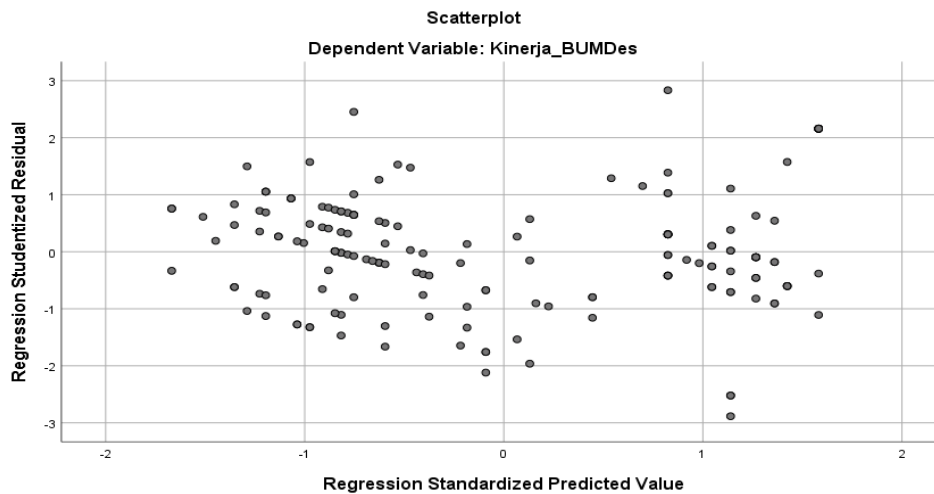
Source: SPSS Processed Data, 2021

From the scatterplot graphic in the image above, it tends to be seen that the focus spreads randomly and spreads both above and below zero on the Y-axis. In this case, it can be concluded that there is no heteroscedasticity in the regression model.

Results of the Heteroscedasticity Test
Table 4

Model		Unstandardize Coefficient		Standardized Coefficients	T	Sig
		B	Std. Error	Beta		
1	(Constant)	8,643	3,670		2,355	0,020
	Accounting information system	0,394	0,120	0,266	3,293	0,001
	Leadership Style	0,553	0,098	0,457	5,643	0,000

a. Dependent Variable: BUMDes performance

Source: SPSS Processed Data, 2021

In the results of the regression analysis test above, the regression equation formed in this regression test is:

$$Y = 8,643 + 0,394X1 + 0,553X2 + e$$

t-test results

Partial hypothesis testing is carried out by comparing the t-hitting and t-table values. The t table value is at the 5% significance level with the following equation:

t_{table} = n – k – 1; 0,05/2
= 168 – 2 – 1; 0,05/2
= 165 ; 0,025
= 1,974

Based on the results of the analysis in Table 7, it can be seen the influence of the independent variable partially on the dependent variable in the following description:

Hypothesis Testing 1

For the accounting information system variable (X1), it was found that account (3.293) > t table (1.974) and n sig (0.001) < 0.05. So, it can be said that H01 was rejected, and Ha1 was accepted. This shows that the Accounting Information System influences the performance of BUMDes. The existence of a

1. β coefficient of 0.266 indicates the positive influence of the Accounting Information System on the performance of BUMDes.
2. For the leadership style variable (X2), it was found that t count (5.643) > t table (1.974) and sig (0.000) < 0.05. So, it can be said that HH01 was rejected, and Ha1 was accepted. This shows that leadership style influences BUMDes' performance. The existence of a β coefficient of 0.457 indicates a positive influence of leadership style on BUMDes performance.

Discussion of Hypothesis

Influence of Accounting Information System (X1) on BUMDes Performance

Based on testing using the SPSS version 26 program, it can be seen that t count (3.293) > t table (1.974) and sig (0.001) < (0.05). This shows that Ho is rejected and H1 is accepted. So, the results of this research succeed in accepting the first hypothesis, which states that the accounting information system has an effect on the performance of BUMDes.

The results of this research are in line with the results of research conducted by (Suryawan & Suaryana, 2018) and Jayantara & Dharmadiaksa (Jayantara & Dharmadiaksa, 2016), which stated that accounting information systems have a positive effect on performance. Likewise, research by T.irzal Riski Mauliansyah and Mulia Saputra (2019) stated that accounting information systems have a positive effect on company performance.

Influence of Leadership Style (X2) on BUMDes Performance

Based on testing using the SPSS version 26 program above, it can be seen that t count (5.643) > t table (1.974) and sig (0.000) < (0.05). This shows that H0 is rejected and H2 is recognized. So, this research validates the second theory, which states that leadership style influences BUMDes' performance. This research is strengthened by respondents' responses from the head of the centre, secretary, and bookkeeping department, as seen from the surveys conducted.

The results of this research align with those of Sartika and Putri (Sartika & Putra, 2019), which stated that leadership style has a positive effect on company performance. This also aligns with research conducted by (Ekarani, 2017) and Suwarno and Bramantyo (Suwarno & Bramantyo, 2019) that leadership style influences organizational performance.

The consequences of this research are in accordance with the results of the exploration conducted by Sartika and Putri (Sartika & Putra, 2019), which stated that leadership style has a positive effect on organizational implementation. Likewise, research by (Ekarani, 2017) and Suwarno and Bramantyo (Suwarno & Bramantyo, 2019) states that leadership style influences organizational performance.

Test Results for the Coefficient of Determination (R2)

Table 5

Model	R	R Square	Adjusted R Square	Std. Error of the estimate
1	0,671ᵃ	0,450	0,443	2,783

a. Predictors (Constant), Accounting Information Systems, Leadership Style
b. Dependent Variable: BUMDes performance

Source: SPSS Processed Data, 2021

The table above shows the Changed R Square value is 0.443. This implies that the commitment of the Bookkeeping Data Framework (X1) and Initiative Style (X2) factors to the presentation of BUMDes (Y) is 44.3%% while the remaining 55.7% is influenced by various factors which are not analyzed in this review.

5.   CONCLUSION

The results of testing the first hypothesis show that accounting information system variables influence the performance of BUMDes. The results of further speculative testing show that the leadership style variable influences the performance of BUMDes in Rokan Hulu.

Based on the research findings, it is recommended to conduct interviews with all respondents, expand the scope of the research beyond Rokan Hulu Regency, and carry out additional examination of factors such

as work environment, motivation, salary, village asset management, business capital, governance, and resources humans to get more varied results.

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