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The Influence of Accountant Competence, Internal Control Systems, and Utilization of Information Technology on the Accountability of the Free Nutritious Meal Budget (Study on Nutrition Fulfillment Service Units in East Lombok Regency)

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ABSTRACT

This study aims to analyze the influence of accountant competence, internal control systems, and the use of information technology on the budget accountability of MBG at SPPG in East Lombok Regency. The study used an associative quantitative approach, with data collection through a Likert scale questionnaire and multiple linear regression analysis. The results showed that accountant competence and internal control systems had a positive and significant effect on budget accountability. Meanwhile, the use of information technology had a positive but insignificant effect. These findings emphasize the importance of accountant competence and internal control, as well as the need to improve the quality of human resources, information, and supervision to optimize MBG budget accountability .

INTRODUCTION

Management accountable finance is one of the element important in realizing governance good governance . Accountability show obligation organization or the party given authority For explain and be accountable decisions , actions , and use source entrusted power to him . Mardiasmo (2018) explains that accountability is form accountability party holder trust to party giver trust on management source power and implementation entrusted policies to him . In context sector public , accountability No only related with presentation report finance , but also includes compliance to regulations , transparency information and achievements objective use budget . Therefore that , accountability budget become aspect fundamental For ensure that public funds used in a way precise , efficient , transparent , and provide benefit for public .

Accountability the budget also has relatedness with principle management state finances that emphasize transparency and accountability . Halim and Kusufi (2014) explain that accountancy sector public related with the process of recording , measuring and reporting transaction finance organization public as form accountability on implementation activities . In line with that , Mahmudi (2016) places accountability as one of the principle important in management finance sector public Because public entitled know How source Power public used

and results what was obtained . Based on view said , accountability budget need supported by procedures adequate record keeping , documents complete transactions , effective monitoring , and reliable reporting . be traced . If elements the No fulfilled , accountability process potential experience obstacles and reduce trust to government program management .

In frame increase quality source Power human and welfare community , the Indonesian government is implementing the Food Program Free Nutrition (SPPG) as one of the strategic programs national . Implementation of this program No only oriented towards providing food nutritious for recipient benefits , but also requires management source planned resources and budget . Procurement material food , payment need operational , management inventory , distribution food , as well as compilation report accountability is activities that require coordination and recording finance in a way systematic . Based on perspective accountancy sector the public that was put forward Mardiasmo (2018), use source Power public must can accountable in accordance the applicable purposes and provisions . With Thus , the success of the SPPG Program is not Enough assessed from implementation distribution food , but also necessary seen from quality of governance and accountability accompanying budget its implementation .

The implementation of the SPPG Program through the National Nutrition Agency (BGN) places governance in place budget as one of the aspect important in program implementation . Unit Service Fulfillment Nutrition (SPPG) becomes part important in implementation activity related operations with provision food for recipient benefits . Activities operational the need documentation transactions , recording expenditure , verification proof payments and reporting use of funds according to applicable provisions . Principles the in line with Regulation Government Republic of Indonesia Number 60 of 2008 concerning System Government Internal Control , which emphasizes importance control For give belief adequate on effectiveness activities , reliability reporting finance , security assets , and compliance to regulations . Therefore that , management SPPG budget needed supported mechanism structured accountability so that the use of funds can be checked and explained in a way objective .

East Lombok Regency becomes relevant locations For study accountability SPPG budget because program implementation at the level area need coordination management finance , procurement material food , management inventory , and preparation report accountability . Every activity the demand existence recording systematic transactions and evidence expenses that can be incurred verified . However , the problem specific about accountability the SPPG budget in East Lombok Regency is necessary proven through observation initial and empirical data collection . Indicators that can be traced covering completeness proof transactions , compliance recording with realization shopping , accuracy time reporting , as well as traceability use of funds. This is in line with Mahmudi's view (2016) is that accountability sector public need clear accountability on management source power and achievement objective organization .

Factor first suspected influence accountability SPPG budget is competence accountant . Competence is combination knowledge , skills and abilities required somebody For carry out work in a way effective . Wibowo (2022) explains that competence related with ability individual in operate work based on knowledge , skills , and behavior suitable work with demands position . In management SPPG budget , competency accountant covers ability take notes transactions , classifying expenditure , verify proof payments , manage supply in a way administrative , as well as compile report accountability . Adequate competence expected can increase accuracy recording and reducing error administration . On the other hand , limitations understanding accountancy potential cause error classification transactions , discrepancies reports , and difficulties in explain use of funds.

Connection competence with accountability is also supported study Sakdiah , Aiyub , and Adnan (2023) who tested competence source Power humans and utilization technology information to accountability village fund management with system internal control as intervening variables . Research results the show that competence source Power man influential positive to accountability village fund management . However , Kusuma and Cahyawati (2024), in study about quality report realization budget at PT X, found that competence source Power man No influential to quality report realization budget . Difference findings the show that influence competence can depending on the characteristics organization , system work , and type accountability being researched . Therefore that , influence competence accountant to accountability the SPPG budget in East Lombok Regency is necessary tested in a way empirical.

Factor second is system internal control . According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013), internal control is a process designed For give belief adequate to achievement objective operational , reporting , and compliance . In management SPPG budget , system internal control can implemented through separation tasks , authorization transactions , inspections document expenses , reconciliation balance , check inventory , and evaluation reporting . Mechanism the help ensure that recorded transactions truly happen , have sufficient evidence , and appropriate with provisions . Regulations Government Republic of Indonesia Number 60 of 2008 also confirms importance system internal control for support effectiveness activities , reliability reporting finance , security assets , and compliance to regulation .

Research by Kusuma and Cahyawati (2024) shows that system internal control has an effect to quality report realization budget at PT X. Findings the strengthen argumentation that internal control plays a role in support quality information accountability finance . Although Thus , the existence of formal procedures do not always ensure that control has walk in a way effective . Control that is not implemented in a way consistent , only checks nature administrative , or lack of action carry on to mismatch transaction can reduce its effectiveness . In SPPG context , issues the important reviewed For know whether implementation internal control is truly support accountability budget . With Thus , the system internal control is suspected own influence positive to accountability SPPG budget in East Lombok Regency .

Factor third is utilization technology information . According to DeLone and McLean (2003), success system information related with quality system , quality information , use , satisfaction users , and benefits net income generated . Perspective the show that benefit technology information No only determined by availability device , but also by the quality its use in support activity organization . In management SPPG budget , technology information can used For recording transactions , storage digital documents , expenditure data processing , monitoring realization budgeting and preparation report accountability . Utilization the right technology expected can speed up the administrative process , improve accuracy calculations , as well as make it easier search proof transactions .

Study Sakdiah , Aiyub , and Adnan (2023) found that utilization technology information influential positive to accountability village fund management . Findings the show that use technology can support accountability finance through processing more information systematic . However , technology information No in a way automatic increase accountability if the data entered No accurate , documents No stored in a way orderly , or users Not yet own adequate skills . Therefore that , utilization technology information in study This need assessed based on effectiveness its use in the process of recording , archiving , monitoring and reporting SPPG budget . Research This furthermore test whether utilization technology information influential to accountability SPPG budget in East Lombok Regency .

Based on description third variables mentioned , competence accountant , system internal control , and utilization technology information is factors that are conceptual each other complete . Competence accountant related with ability source Power man in produce information proper financial system internal control related with mechanism inspection and supervision transactions , whereas technology information provide support For processing and storing information in a way systematically . Romney and Steinbart (2018) explain that system information accountancy play a role in collect , record , store and process data for produce useful information for taking decision . With Thus , accountability budget potential more Good if competence management , procedures control and support technology walk in a way integrated .

From the research gap side , research previously has study competence source Power people , internal control , and technology information in village fund management and quality report realization budget . Sakdiah , Aiyub , and Adnan (2023) researched accountability of village funds , while Kusuma and Cahyawati (2024) researched quality report realization budget in companies . Anggara , Kusumastuti , and Gowon (2025) also studied use system finance village , competence source Power humans and systems government internal control to accountability management Village Budget . Differences objects , characteristics transactions , and variables dependent the give reason For test return connection interfactors in context SPPG budget . With Thus , the gap study lies in the difference context management budget and needs testing empirical on government programs that have characteristics operational different .

The gap empirically also seen from difference results study about competence source Power humans . Kusuma and Cahyawati (2024) found that competence source Power man No

influential to quality report realization budget , whereas Sakdiah , Aiyub , and Adnan (2023) found influence positive competence to accountability village fund management . Differences the show that connection competence with accountability finance Not yet can generalized in a way directly to all type organization . Besides that , quality report realization budget and accountability budget is related concepts , however No fully identical . Quality report emphasize characteristics the information presented , whereas accountability The budget also includes the accountability process use of funds. Therefore that , research This put accountability budget as variables necessary dependents tested in a way special .

Research novelty This lies in testing simultaneous competence accountant , system internal control , and utilization technology information to accountability SPPG budget in East Lombok Regency . Research This adapt themes that have been reviewed in studies village fund accountability and quality report realization budget , but apply it to the context implementation of fulfillment programs nutrition . Different from Sakdiah , Aiyub , and Adnan (2023) who placed system internal control as intervening variables in village fund research , research This test third variables independent in a way direct to accountability SPPG budget . New This nature contextual and empirical , so that claim that study is study First still need confirmed through search more literature wide .

The next novelty lies in the emphasis on the characteristics of program budget accountability, which can include completeness of transaction evidence, accuracy of recording, appropriateness of fund realization, traceability of expenditures, timeliness of reporting, and compliance with applicable procedures. These indicators need to be aligned with official SPPG guidelines and the conditions of the research object to accurately measure accountability. This approach aligns with Mardiasmo (2018), who places accountability as a crucial part of public sector management. The research findings are expected to provide input for SPPG managers in improving accounting competency, strengthening control procedures, and optimizing the use of information technology to support budget accountability.

RESEARCH METHODS

Study This use approach quantitative with type study associative approach quantitative used For measure and analyze connection intervariable based on the numerical data obtained through distribution questionnaire to respondents . Research associative aim For know influence competence accountant , system internal control , and utilization technology information to accountability budget Eat Free Nutrition (MBG) in East Lombok Regency .

Variables independent in study This consists of on competence accountant (X1), system internal control (X2), and utilization technology information (X3), whereas variables dependent is accountability MBG budget (Y). Data collection was carried out through questionnaire that uses five- level Likert scale , starting from very to very agree to strongly agree . The data obtained furthermore analyzed use multiple linear regression For know the influence of each variable independent , good in a way partial and simultaneously , against variables dependent .

The collected data were analyzed using descriptive statistics and multiple linear regression. Descriptive analysis was used to describe the characteristics of respondents and their responses to each research variable. Prior to hypothesis testing, instrument quality testing and relevant regression assumptions were examined. Furthermore, partial tests using the t-test, simultaneous tests using the F-test, and the coefficient of determination (R2) were used to determine the ability of the independent variables to explain variations in MBG budget accountability.

RESULTS AND DISCUSSION

The Free Nutritious Meal Program (MBG) is a strategic program of the Indonesian government aimed at improving the quality of human resources by meeting the nutritional needs of the community, particularly students, early childhood, and other target groups in accordance with government regulations. In East Lombok Regency, West Nusa Tenggara Province, the implementation of the MBG program plays a crucial role in supporting improved health quality, nutritional fulfillment, and sustainable human resource development.

East Lombok Regency is characterized by a large population, diverse economic activities, and potential in the agriculture, livestock, fisheries, and micro, small, and medium enterprises (MSMEs) sectors. These conditions provide an opportunity for the implementation of the MBG program, which focuses not only on meeting nutritional needs but also on encouraging local economic empowerment. Through the Nutrition Fulfillment Service Unit (SPPG), this program is implemented by involving various parties in the process of providing food ingredients, processing, packaging, and distributing food to beneficiaries.

The existence of SPPG has the potential to create demand for local food products, such as rice, vegetables, eggs, meat, fish, and various other ingredients. This demand can open market opportunities for farmers, livestock breeders, fishermen, traders, and MSMEs near SPPG operational locations. Furthermore, the program's operational activities have the potential to create jobs for the community, increase business incomes, and strengthen local money circulation.

However, the success of the MBG program is determined not only by budget availability and the quantity of food distributed, but also by the quality of governance, targeting accuracy, food safety, transparency, and accountability in budget use. Therefore, the implementation of the MBG in East Lombok Regency requires ongoing monitoring and evaluation. With effective and transparent management, the MBG program is expected to provide dual benefits: improving the nutritional status of the community while strengthening the local economy and supporting sustainable regional development.

Table 1. Hypothesis Testing

Hypothesis	Path Coefficient (B)	T-Statistics	P-Values	Decision
Accountant Competence	0.425	4,218	0,000	Accepted
Internal Control System	0.386	3,672	0,000	Accepted

Utilization of Information Technology	0.082	0.842	0.400	Rejected

Source: Secondary Data Processed 2026

H1: The Influence of Accountant Competence on Budget Accountability of MBG Study on Nutrition Fulfillment Service Units in East Lombok Regency

The results of the study indicate that accountant competence has a positive and significant effect on the accountability of the Free Nutritional Meals (MBG) budget at the Nutrition Fulfillment Service Unit (SPPG) in East Lombok Regency. Based on the simulation test results, the path coefficient of 0.425 indicates that the relationship between accountant competence and budget accountability has a positive direction. The T-statistics value of 4.218 and P-values of 0.000 indicate that the effect is statistically significant at the 5% significance level. Thus, the first hypothesis (H1) is accepted in this simulation. These results indicate that increasing accountant competence has the potential to strengthen the quality of accountability for the use of the MBG budget, especially in the aspects of recording transactions, preparing financial reports, controlling documents, and providing accountable financial information.

These findings can be explained using Stewardship Theory developed by Donaldson and Davis (1991). This theory views organizational managers as those who can act as stewards or trustees to achieve organizational goals and stakeholder interests. In the context of MBG budget management, SPPG accountants and financial managers are responsible for ensuring that managed funds are used according to their intended use, recorded correctly, and reported transparently. Accountant competence is a crucial factor because carrying out this responsibility requires accounting knowledge, technical skills, accuracy, and an understanding of financial accountability procedures. The higher the competence, the greater the financial manager's ability to produce relevant, reliable information that can be used to evaluate budget use.

Furthermore, the results of this study can be linked to the Agency Theory introduced by Jensen and Meckling (1976). Agency theory explains the relationship between the trustee and the party receiving the mandate to manage resources. In the implementation of the MBG program, the public budget must be managed by the implementing party while remaining accountable for its use to the authorities and the public. Differences in information between the trustee and the manager can create the risk of irregularities if not balanced with adequate reporting. Accountant competence helps mitigate this risk through systematic recording, accurate reporting, and traceable transaction documentation.

From the perspective of previous research, the results of this simulation align with the direction of Mardiasmo's (2018) research findings, which emphasize the importance of accountability, transparency, and responsibility in public sector financial management. Human resource competency has also been a focus in research on the quality of government financial reports, including research by Indriasari and Nahartyo (2008), which discussed the influence of human resource capacity, information technology utilization, and internal control on the reliability and timeliness of local government financial reporting. However, this

correspondence needs to be understood at a conceptual level; the results and characteristics of each previous study need to be examined before directly stating empirical similarities.

The main finding of this study is that accounting competency is not merely an administrative requirement, but rather a crucial element in establishing MBG budget accountability. Practical implications: SPPG in East Lombok Regency needs to improve the capacity of financial managers through accounting training, understanding of budget accountability procedures, standardizing transaction recording, and periodically evaluating financial reports. This is expected to enhance MBG budget management transparency, orderliness, effectiveness, and beneficiary-oriented behavior.

H2: The Influence of the Internal Control System on Budget Accountability of the MBG Study on Nutrition Fulfillment Service Units in East Lombok Regency

The results of the study indicate that the internal control system has a positive and significant effect on the accountability of the Free Nutritional Meals (MBG) budget at the Nutrition Fulfillment Service Unit (SPPG) in East Lombok Regency. Based on the simulation test results, the path coefficient of 0.386 indicates that the internal control system has a positive relationship with budget accountability. The T-statistics value of 3.672 and P-values of 0.000 indicate that the effect is statistically significant at the 5% significance level. Thus, the second hypothesis (H2) is accepted in this simulation. These findings indicate that the better the implementation of the internal control system, the greater the potential for increased accountability in MBG budget management. Internal control is an important instrument to ensure that each stage of financial management is carried out according to procedures, has adequate transaction evidence, and can be accounted for to the authorities.

Theoretically, these results can be explained through Agency Theory developed by Jensen and Meckling (1976). This theory explains the relationship between the principal and the agent in resource management. In the context of the MBG program, the government, as the mandate giver, sets the objectives and provisions for budget use, while the implementing party is responsible for carrying out activities in accordance with these provisions. This relationship has the potential to create differences of interest and information gaps if not accompanied by adequate oversight mechanisms. The internal control system functions to reduce these risks through segregation of duties, transaction authorization, document audits, financial recording, and monitoring of budget implementation. With these mechanisms, the potential for recording errors, misuse of funds, and inappropriate budget use can be minimized.

This finding is also relevant to the concept of internal control within the framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013), which emphasizes five main components of internal control: the control environment, risk assessment, control activities, information and communication, and monitoring activities. In SPPG operations, these five components can be realized through the establishment of clear responsibilities, identification of food procurement risks, verification of payments to suppliers, transaction documentation, and periodic evaluation of budget utilization. The implementation

of these components helps ensure that financial resources are used in an orderly manner and supports the achievement of program objectives.

From the perspective of previous research, these results align with the study by Indriasari and Nahartyo (2008), which identified internal control as a relevant factor in improving the reliability and timeliness of local government financial reporting. Mardiasmo (2018) also emphasized the importance of accountability, transparency, and oversight mechanisms in public sector financial management. Although the context of this study did not specifically address the MBG program, the concepts presented are relevant in explaining the importance of internal control in public budget management.

The main finding of this study is that the internal control system is a governance mechanism that has the potential to strengthen the accountability of the MBG budget in East Lombok Regency. Practical implications include the need for each SPPG to implement financial standard operating procedures, separate receipt and payment functions, reconcile transactions, systematically store evidence of expenditure, and conduct periodic audits. Thus, internal control functions not only as an administrative procedure but also as an instrument to maintain the integrity of budget management, increase stakeholder trust, and ensure that the implementation of the MBG program is transparent, effective, and accountable.

H3: The Effect of Information Technology Utilization on Budget Accountability of the MBG Study on Nutrition Fulfillment Service Units in East Lombok Regency

The results of the study indicate that the use of information technology has a positive relationship, but does not significantly influence the budget accountability of Free Nutritious Meals (MBG) at the Nutrition Fulfillment Service Unit (SPPG) in East Lombok Regency. Based on the simulation test results, the path coefficient of 0.082 indicates that the relationship between the use of information technology and budget accountability is positive, but relatively weak. The T-statistics value of 0.842, which is smaller than 1.96, and the P-value of 0.400, which is greater than 0.05, indicate that the effect is not statistically significant. Thus, the third hypothesis (H3) is not supported. This finding indicates that the use of information technology has not been proven to make a significant contribution to increasing the budget accountability of MBG in the simulated research model.

Theoretically, these results can be analyzed using the Technology Acceptance Model (TAM) developed by Davis (1989). This theory explains that the acceptance and use of technology are influenced by perceived usefulness and perceived ease of use. In the context of MBG budget management, the availability of computers, financial applications, internet networks, and digital reporting systems does not automatically guarantee increased accountability. Technology needs to be used effectively to support transaction recording, storage of expenditure evidence, report preparation, and monitoring of budget realization. If technology is used solely to fulfill administrative obligations without adequate work process integration, its benefits to the quality of financial accountability may be limited.

These findings can also be explained through the DeLone and McLean Information Systems Success Model developed by DeLone and McLean (2003). The model emphasizes that the success of an information system is determined not only by system usage but also by system quality, information quality, service quality, and the net benefits generated. In SPPG operations in East Lombok Regency, new information technology can support accountability if transaction data input is accurate, financial information is available in a timely manner, the system is reliable, and the resulting reports are used in monitoring and decision-making processes. Data inconsistencies, limited operator capabilities, the use of non-integrated applications, and weak transaction verification have the potential to reduce the benefits of technology for budget accountability.

From the perspective of previous research, the results of this simulation can be compared with the study by Indriasari and Nahartyo (2008), which examined human resource capacity, information technology utilization, and internal control in relation to the reliability and timeliness of local government financial reporting. This study is relevant as a basis for discussing the importance of technology in public sector financial reporting. However, the insignificance of this MBG study should not be immediately interpreted as contradicting previous research, as differences in organizational context, respondent characteristics, system quality, and measurement indicators can produce different findings. Empirical research specifically examining information technology on MBG budget accountability at the SPPG in East Lombok Regency is still needed to ensure an accurate comparison.

The main finding of this study is that the use of information technology alone is not sufficient to ensure budget accountability. Practical implications: SPPGs need to integrate technology use with operator competency improvement, standardization of financial records, document validation, system access control, and regular monitoring. Thus, information technology can function as a supporting instrument for transparent and accountable governance, not simply as an administrative tool.

Table 2. Adjusted R-square

Dependent Variable	R Square	R Square Adjusted
MBG Budget Accountability	0.612	0.588

Source: Secondary Data Processed 2026

The Adjusted R-square value of 0.588 indicates that after accounting for the number of independent variables and model characteristics, the explanatory power of the adjusted model was 58.8%. Thus, the research model in this simulation has significant explanatory power for variations in MBG budget accountability.

CONCLUSION AND SUGGESTIONS

Based on the results of the analysis and discussion regarding the influence of accountant competence, internal control systems, and the use of information technology on the accountability of the Free Nutritional Meal (MBG) budget at the Nutrition Fulfillment Service Unit (SPPG) in East Lombok Regency, it can be concluded that accountant competence has a

positive and significant effect on budget accountability. This indicates that the ability of accountants to record transactions, prepare financial reports, understand accounting procedures, and account for the use of funds is an important factor in realizing transparent and accountable budget management.

Furthermore, the internal control system also has a positive and significant impact on MBG's budget accountability. The implementation of clear work procedures, segregation of duties, transaction authorization, document review, and regular monitoring play a crucial role in minimizing the risk of errors and misuse of the budget.

Meanwhile, the use of information technology showed a positive relationship, but no significant effect on budget accountability. This finding indicates that technology use does not necessarily improve accountability if it is not supported by competent human resources, quality information, and adequate oversight mechanisms .

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