Journal of Islamic Finance and Accounting
Vol. 7 No. 1 (2024), page 13-23
P-ISSN: 2615-1774 I E-ISSN: 2615-1782
Journal homepage: https://ejournal.uinsaid.ac.id/index.php/jifa/index

Key Drivers of Village Fund Management Accountability: Insights from Sukoharjo District

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Article Info

Article history:

Received 24 October 2023
Revised 03 June 2024
Accepted 08 July 2024
Published 21 August 2024

Keywords:

Accountability; Internal Control System; Siskeudes Application; Village Fund Management

ABSTRACT

This study investigates the impact of the government's internal control system, the village financial system application (Siskeudes), and the competence of village apparatus on the accountability of village fund management in Sukoharjo District. Utilizing a quantitative approach, data were collected from a sample of village apparatus using a simple random sampling technique. Respondents, who are operators of the Siskeudes application, provided insights through a structured questionnaire. The data were analyzed using multiple regression analysis. The findings reveal that both the government's internal control system and the Siskeudes application significantly enhance the accountability of village fund management. However, the competence of the village apparatus does not have a significant effect on accountability. These results suggest that robust internal controls and effective financial systems are critical for ensuring transparency and accountability in village fund management. The study contributes to the ongoing discourse on public fund management by highlighting the importance of technological and systemic factors over individual competencies in achieving accountable governance.

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INTRODUCTION

Recently, there have been numerous instances of power and position abuse by government officials who exploit their authority for personal enrichment, disregarding the welfare of the public they are meant to serve. Such misconduct has eroded public trust and highlighted significant gaps in governance and accountability (Sofyani et al., 2022). In response, governments worldwide have initiated comprehensive measures to enhance transparency in financial management by implementing stricter auditing processes and making financial records more accessible to the public (Budiasni & Ayuni, 2020). These steps aim to deter corrupt practices by increasing oversight and making officials

DOI: https//doi.org/10.22515/jifa.v7i1.9736

more answerable for their actions. Additionally, efforts are being made to improve the quality of public service performance through rigorous training programs and the establishment of clear ethical guidelines (Bakhtiar, 2021). Anti-corruption agencies and whistleblower protections are also being strengthened to encourage the reporting and swift handling of any abuses of power. Collectively, these initiatives are designed to restore public confidence in governmental institutions by ensuring that officials act in the best interests of the communities they serve and that any misuse of power is promptly identified and addressed.

Transparency of information, particularly financial information, is a crucial aspect of ensuring accountability to the public (Retnowati, 2012). When the government maintains high levels of transparency, it fosters a sense of trust among citizens, which is essential for the legitimacy and stability of governmental institutions (Prihatin & Mustaqim, 2023). Recognizing this, the government has been actively working to improve public services through decentralization. Decentralization is a strategy aimed at empowering local governments, allowing them to address regional needs more effectively and thereby accelerating development across different areas. This process also involves fiscal decentralization, which transfers financial responsibilities from central to local governments. However, this shift necessitates a higher degree of financial accountability at the local level, as local governments are now responsible for managing and reporting their finances in a manner that is transparent and accountable to the public (Triyono et al., 2019). The success of decentralization, therefore, hinges on the ability of local governments to maintain high standards of financial accountability, ensuring that public resources are managed efficiently and in the best interests of the communities they serve.

Through Undang-Undang Number 6 of 2014 concerning Villages, which was followed up with Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Budget, the government seeks to accelerate regional development. The main goal of the village law is to increase village self-reliance through village development programs and activities, as well as the empowerment of village communities. With these provisions, it is hoped that villages can develop more optimally and advance development in their areas according to the varying needs of each village. However, in reality, we see an increasing number of corruption cases committed by government officials to enrich themselves, including those at the village government level.

Data from Indonesia Corruption Watch (2023) reveals that the village sector holds the highest number of corruption cases, leading to substantial potential losses for the state. Despite being the lowest level of government and ideally positioned to serve the local population effectively, village governments have ironically become the most frequent offenders in terms of abusing their authority. This consistent pattern of misconduct at the village level not only undermines public trust but also directly harms the communities they are meant to serve. The misuse of funds and resources in village administrations has a ripple effect, causing significant financial damage to the state and impeding the development and welfare of local populations. The repeated nature of these abuses highlights a critical need for stronger oversight and more stringent measures to ensure that village governments adhere to their responsibilities and manage public resources with integrity and transparency.

Many studies have been conducted on accountability. Among them, Rezkiyanti (2019) revealed that internal control systems, the use of information technology, and employee competence positively affect the accountability of village fund management. Another study by Putra & Priono (2022) indicated that internal control systems positively impact the accountability of sub-district fund management, whereas the use of information technology does not affect the financial accountability of sub-district funds.

Furthermore, research by Herlina et al. (2021) found that competence positively influences the accountability of regional financial management. A study by Sweetenia et al. (2019) stated that competence does not affect the accountability of village governments, while internal control systems positively influence village government accountability. On the other hand, research by Purba & Amrul (2018) showed that control activities do not affect the accountability of the Regional Financial Agency of Tanah Datar Regency.

Based on the background described above, the following problems can be formulated: (1) Does the government's internal control system affect the accountability of village fund management?; (2) Does the village financial system application (Siskeudes) affect the accountability of village fund management? And (3) Does the competence of village officials affect the accountability of village fund management?

Literature Review

Stewardship Theory

The stewardship approach is based on the concept that the management of a company is responsible to the owner for safeguarding the wealth entrusted to them. The company owner acts as the principal, and the management acts as the steward. Stewardship theory is closely related to concepts that include the model of man, behavioral mechanisms, psychological mechanisms (motivation, identification, and power), and situational mechanisms that include management and cultural differences (Pasoloran & Rahman, 2001).

In this study, stewardship theory can also be applied. Here, the village government represented by the village head acts as the steward, while the community acts as the owners of the funds (principals). The key assumption is that the village head aims to fulfill the goals aligned with the interests of the owners or the village community.

Accountability

Accountability is a series of processes by which government agencies are held responsible to the public for all their work programs. It involves a comprehensive financial management process, starting from planning, implementation, to accountability and supervision, ensuring that all these activities can be genuinely accounted for to the public (Triyono et al., 2019). In terms of measuring accountability, there are various opinions on the indicators that can be used to assess it. Mada et al. (2017) in their research, it is revealed that accountability can be measured using five indicators: honesty and transparency of information; compliance in reporting; adherence to procedures; adequacy of information; and timeliness of report submission.

Government Internal Control System

The definition of an internal control system according to Government Regulation No. 60 of 2008 on SPIP is: An integral process in actions and activities continuously carried out by leaders and all employees to provide reasonable assurance of achieving organizational goals through effective and efficient activities, reliable financial reporting, safeguarding state assets, and compliance with laws and regulations.

The objectives of SPIP as stated in Government Regulation No. 60 of 2008 are to provide reasonable assurance for the achievement of effectiveness and efficiency in attaining the goals of state governance, reliability of financial reporting, safeguarding of state assets, and compliance with laws and regulations. With this internal control system, it is expected to create a culture of comprehensive oversight of all activities within each government agency.

According to Government Regulation No. 60 of 2008, SPIP consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring of internal control.

Village Financial System Application (Siskeudes)

To implement the mandate of UU No. 6 of 2014 on Villages, aimed at making village development processes more accountable, BPKP, along with other Government Internal Supervisory Apparatus (APIP) such as the Inspectorates of Ministries/Institutions/Regional Governments, is committed to overseeing village finances. Following this, BPKP, in collaboration with the Ministry of Home Affairs, developed an application called the Village Financial System (Siskeudes).

The implementation of the Siskeudes application is expected to enhance the accountability of village financial management. When Siskeudes is effectively implemented in a village, it is anticipated to prevent potential irregularities in financial management, thereby improving the performance of the village government itself. Attatir (2017) in his research reveals that the utilization of information technology can be measured using the following indicators: ease of use, risk, service features, and the utilization of software applications.

Village Officials' Competency

According to UU No. 13 of 2003 on Manpower, work competency refers to an individual's ability to perform tasks, encompassing aspects of knowledge, skills, and work attitudes that align with established standards. The competency of village fund managers is essential to ensure that the management of village funds for various development aspects is achieved using intelligence, knowledge, skills, and behavior to drive optimal village development (Mada et al., 2017). Hutapea & Thoha (2008) state that there are three main components in the formation of human resource competencies: knowledge, skills, and attitudes.

Hypotheses Development

Effect of Government Internal Control Systems on Village Fund Management Accountability

Internal control systems within government are crucial for achieving effective governance. These systems impact decision-making processes at the village level, ensuring that activities are conducted in accordance with legal standards and accountability criteria for village fund management.

Research by Putra & Priono (2022) indicates that internal control systems significantly influence accountability. The purpose of these systems is to ensure that activities are conducted effectively and efficiently, enhance credibility and financial reporting, protect state assets, and integrate management actions and activities. Achieving these goals requires appropriate security or trust. The more an organization adheres to regulations and laws, the greater its responsibility to explain its performance, actions, and decisions to accountable parties.

Based on the above discussion, the hypothesis is:

H1: Government internal control systems affect the accountability of village fund management.

Effect of Village Financial System Application (Siskeudes) on village funds management accountability

Village Financial System Application (Siskeudes) is a software developed by the Financial and Development Supervisory Agency (BPKP) to facilitate the operational management of village finances. Siskeudes is designed with an accountability concept, ensuring transparency regarding the source of funds and their expenditures. A robust financial system like Siskeudes can enhance the quality of accountability in village fund management.

Research by Aziiz & Prastiti (2019) demonstrates that the use of information technology positively influences the level of accountability for village funds. This variable serves as a reference for the Siskeudes application, which is a more specific implementation of information technology. The use of technology through applications such as Siskeudes is expected to assist villages in managing and accounting for the village funds they receive.

Based on the above discussion, the hypothesis is:

H2: The village financial system application (Siskeudes) influences the accountability of village fund management.

Effect of Village Officials' Competency on village funds management accountability

Competency is a crucial attribute that every village official must possess. Competency, which includes understanding, knowledge, skills, and proficiency, plays a significant role in enhancing the effectiveness of village fund management. The more competent a village official is, the better their performance will be. This improvement in performance directly contributes to more reliable financial reports and higher accountability levels.

Research by Aziiz & Prastiti (2019) indicates that the competency of village officials affects the accountability of village funds. Human resource competency refers to the individual's ability to carry out tasks, functions, and authority to achieve organizational goals. As an individual's competency increases, so does the quality of their performance, leading to improved accountability.

Based on the above discussion, the hypothesis is:

H3: The competency of village officials affects the accountability of village fund management.

METHOD

In this study, a quantitative approach was adopted to assess the impact of multiple independent variables on a single dependent variable. This approach is appropriate as it allows for a systematic examination of relationships and effects, providing a clear understanding of the dynamics between the variables in question. The primary data analysis technique employed is multiple regression analysis, which is particularly useful in determining the strength and nature of the effect that several independent variables have on the dependent variable. Specifically, this study explores the impact of three key independent variables: the government internal control system (X1), the village financial system application (Siskeudes) (X2), and the competency of village officials (X3), on the dependent variable, which is the accountability of village fund management (Y).

Primary data was collected using structured questionnaires, which were administered directly to the respondents, ensuring a high response rate and accurate data collection. Before the main data collection, the questionnaires were subjected to rigorous validity and reliability testing to ensure that they accurately captured the constructs they were intended to measure. The respondents of this study consisted of village officials who are actively involved in operating the Siskeudes application across all villages in Sukoharjo Regency. Out of 150 villages in the regency, 101 were selected as the sample, representing a broad cross-section of the population across 11 sub-districts. The sampling method employed was simple random sampling, ensuring that each village had an equal chance of being included in the study, thus enhancing the generalizability of the findings.

To ensure the robustness of the multiple linear regression analysis, several classical assumption tests were conducted, including tests for normality, multicollinearity, and heteroscedasticity. These tests are critical for validating the assumptions underlying regression analysis and ensuring the reliability of the results. The hypotheses were then tested using F-tests and t-tests, which provided insights into the statistical significance and the relative contribution of each independent variable to the accountability of village fund management.

RESULTS

Instrumentation Tests

Validity Test

The validity test of the questionnaire was performed using SPSS. The results showed that the Corrected Item-Total Correlation values were greater than the critical value rtable with N = 101 respondents and α 5% of 0,1956. This indicates that all question items measuring the variables of village fund management accountability, government internal control system, village financial system application, and village official competency are valid.

Reliability Test

Reliability testing can be conducted using SPSS, with the reliability of a variable assessed based on the Cronbach's Alpha value. A variable is considered reliable if the Cronbach's Alpha value is greater than 0,7. The results of the reliability test can be observed in the table below.

Table 1. Reliability Test Results

Variable	**Cronbach's Alpha**	**Result**
Village Fund Management Accountability	0,785	Reliable
Government Internal Control System	0,835	Reliable
Village Financial System Application	0,891	Reliable
Village Official Competency	0,887	Reliable

From the table above, it can be seen that the Cronbach's Alpha values for all variables are greater than 0,7. This result indicates that the question constructs used to measure the four variables are reliable.

Classic Assumption Test

Data Normality Test

In this study, normality testing was conducted using the Kolmogorov-Smirnov test via SPSS. Data is considered normally distributed when the probability value is > 0,05 (α), and when the probability value is < 0,05 (α), the data is not normally distributed. The results of the normality test can be seen in the table below.

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		101
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	1,25343867
Most Extreme Differences	Absolute	0,059
	Positive	0,059
	Negative	-0,053
Test Statistic		0,059
Asymp. Sig. (2-tailed)		0,200[c,d]

The results of the normality test in the table above show that the probability value indicated by Asymp. Sig. (2-tailed) is 0,200, which is greater than 0,05. This means that the residual data in this study are normally distributed, or in other words, the normality test has been met.

Multicollinearity Test

The multicollinearity test can be assessed by looking at the VIF (Variance Inflation Factor) or Tolerance values for each variable. Multicollinearity is not considered to be present if the VIF value is less than 10 or if the Tolerance value is greater than 0,01. The results of this test can be seen in the table below.

Table 3. The Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
SPIP	0,591	1,691
SKD	0,556	1,797
KAD	0,590	1,694

The results of the multicollinearity test in this study show that the Tolerance values for the three independent variables are greater than 0,01. The VIF values for the three variables, as indicated in the table, are less than 10. Based on these numbers, it can be concluded that there is no multicollinearity among the independent variables, meaning that the multicollinearity test has been met.

Heteroskedasticity Test

The heteroskedasticity test was conducted using the Glejser test through SPSS. The Glejser test involves regressing the absolute values of residuals as the dependent variable against the three independent variables, resulting in a probability value for each independent variable. It is considered that heteroskedasticity is not present if the probability value is greater than 0,05. The results of the heteroskedasticity test can be seen in the table below.

Based on Table 4, the probability value indicated in the Sig. column is greater than 0.05 for each independent variable. This means that there is no heteroskedasticity in the regression model, or the heteroskedasticity test has been satisfied.

Table 4. The Result of Heteroskedasticity

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	*Std. Error*	*Beta*		
(*Constant*)	2,213	0,948		2,334	0,022
SPIP	-0,036	0,028	-0,168	-1,285	0,202
SKD	-0,001	0,023	-0,004	-0,028	0,978
KAD	0,005	0,022	0,028	0,212	0,832

Multiple Linear Regression

The purpose of this research is to provide empirical evidence on the effect of independent variables on the dependent variable. To achieve this objective, data analysis is conducted using multiple linear regression analysis. The results of the multiple linear regression analysis performed using SPSS can be seen in the table below.

Table 5. The Result of Multiple Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	*t*	*Sig.*
	B	**Std. Error**	**Beta**		
(*Constant*)	2,689	1,652		1,628	0,107
SPIP	0,365	0,048	0,619	7,570	0,000
SKD	0,084	0,041	0,173	2,052	0,043
KAD	0,037	0,038	0,080	0,974	0,333
R					0,785
R^2					0,616
Adjusted R^2					0,604
F_{hitung}					51,873
Sig.					0,000

Based on the data in the table above, the multiple linear regression equation for this research is as follows:

APDD = 2,689 + 0,365SPIP + 0,084SKD + 0,037KAD + e

F-Test

Based on the F-test results shown in the table above, it can be concluded that the model is adequate. This conclusion is drawn by comparing the calculated F_{count} with the F_{table} and examining the significance value of F. In this multiple linear regression model, the significance value of F is 0,000 (0,000 < 0,05), and the calculated F_{count} value of 51,873, which is greater than F_{table} value of 3,089. Therefore, it can be concluded that the independent variables simultaneously have a significant effect on the dependent variable.

The Coefficient Determination Test (R2)

In Table 5, the R value is 0,785, indicating a strong relationship between the independent and dependent variables. The R Square value for this model is 0,616, which means that 61,6% of the variance in the accountability of village fund management can be explained by the independent variables. The remaining 38,4% is influenced by other variables or factors not included in the model.

DISCUSSION

The results of the study show that the internal control system of the government has an impact on the accountability of village fund management. This is evidenced by a t_{count} value of 7,570, which is greater than the t_{table} value of 1,985 (7,570 > 1.985) and a significance value of 0.000, which is less than 0,05 (0,000 < 0,05). Therefore, it can be concluded that the internal control system of the government affects the accountability of village fund management.

The internal control system of the government influences the village government in decision-making for each activity to be carried out. This creates confidence that the administration of the government is running well and in accordance with applicable regulations, meeting the criteria for accountability in village fund management. The village government has implemented internal control principles effectively, from planning activities to reporting. Delegation of tasks and authority has been carried out clearly and effectively, facilitating the village head and supervisory bodies in conducting control activities to prevent violations of applicable regulations.

These findings align with studies by Putra & Priono (2022), Dewi & Julianto (2020), Rezkiyanti (2019), and Sabriani & Rahayu (2020) which also demonstrate that internal control systems impact accountability. The goal of an organization is to ensure that activities are conducted effectively and efficiently, improve credibility and financial reporting, protect state assets, and better integrate management and staff actions and activities. Achieving these goals requires proper security or trust. As an organization adheres to regulations and laws, it has a greater responsibility to explain performance, actions, and decisions to responsible parties.

Research by Aziiz & Prastiti (2019) also indicates that the internal control system has an effect on village fund management accountability. According to Government Regulation No. 60 of 2008, the Internal Control System (SPI) aims to achieve organizational goals, including effective and efficient activity implementation, reliable financial reporting, asset security, and compliance with laws and regulations. SPI must be applied at all levels of government, from ministries to local governments. Regional Inspectorates serve as internal auditors to ensure SPI implementation within government organizations.

Based on the research results, the Village Financial System Application (Siskeudes) has been proven to affect the accountability of village fund management. This is evident from the t_{count} value of 2,052, which is greater than the t_{table} value of 1,985 (t_{count} 2,052 > t_{table} 1,985), and the significance value of 0,043, which is less than 0,05 (0,043 < 0.05). Therefore, it can be concluded that the village financial system application (Siskeudes) has an impact on the accountability of village fund management.

The effective use of the village financial system application (Siskeudes) can enhance the quality of accountability for managing funds in village government. With this application, the process of bookkeeping becomes easier and can prevent potential misuse by irresponsible village officials. The better the village financial system application (Siskeudes) is utilized, the higher the confidence in the resulting financial reports, indicating that the accountability level in financial management is increasing.

The results of this study are consistent with research conducted by Aziiz & Prastiti (2019) and Rezkiyanti (2019), which shows that the use of information technology affects the level of village fund accountability. This variable refers specifically to Siskeudes, a form of information technology. PP No. 56 of 2005 states that to support development implementation in line with governance principles, both central and regional governments must develop and utilize technological advancements. The use of information technology through applications like Siskeudes is expected to facilitate villages in accounting for village fund management. For stakeholders, the utilization of information technology allows them to receive financial reports in specified formats and times.

Research by Dewi & Julianto (2020) and Harafonna & Indriani (2019) also shows that financial information systems affect village fund accountability. The better the implementation of financial information systems, the higher the accountability of village funds produced by village government officials. Conversely, poorer implementation leads to decreased accountability.

Based on the research conducted, the competence of village apparatus does not affect the accountability of village fund management. This is indicated by the t_{count} value of 0,974, which is smaller than the t_{table} value of 1,985 (t_{count} 0,974 < t_{table} 1,985), and a significance value of 0,333, which is greater than 0,05 (0,333 > 0,05). Therefore, it can be concluded that the competence of village apparatus does not affect the accountability of village fund management.

In general, better competence of village apparatus should improve their performance in managing village funds, thereby increasing accountability. However, the study shows that the competence of village apparatus does not impact the accountability of village fund management. If we look at their educational backgrounds, many have only completed high school or its equivalent. Some have diploma or bachelor's degrees, but many are not from economic fields, leading to inadequate understanding of accountability among village fund managers. Lack of regular guidance and training also means that village officials do not fully understand their roles. These reasons contribute to why the competence of village apparatus does not affect accountability.

This finding contrasts with research by Aziiz & Prastiti (2019), Herlina et al. (2021), Rezkiyanti (2019), and Atiningsih & Ningtyas (2019) which indicates that the competence of village officials affects village fund accountability. Human resource competence is the ability of individuals to support the execution of tasks, functions, and authorities to achieve organizational goals. The more competent a person is, the better the quality of their performance, which in turn improves accountability.

However, this study supports findings from Widyatama et al. (2017) and Tiarno & Budiwitjaksono (2023) which indicate that the competence of village government apparatus does not affect the accountability of village fund management. This is due to the fact that the village officials managing the funds have not adhered to the proper procedures. Ineffective training systems and unsuitable educational backgrounds are crucial factors causing competence to not influence accountability.

CONCLUSION

Based on the research results and discussion, the following conclusions can be drawn according to the problem formulation. The Internal Control System of the Government significantly affects the accountability of village fund management. This system fosters integrity and ensures that the management of village funds adheres to legal regulations. Additionally, the Village Financial System influences the accountability of village fund management, as Siskeudes facilitates an integrated process from planning to reporting, including essential features aligned with legal regulations. However, the competence of the village apparatus does not significantly impact the accountability of village fund management. This is due to the predominantly non-economic education background of village officials and the lack of intensive training and education specifically related to village fund management. Furthermore, changes in regulations leading to a reorganization of village officials' duties and functions have caused adaptation issues, affecting their understanding and capability in managing village funds.

The research results indicate that the variables of the government's internal control system, village financial system, and the competence of village apparatus explain only 61.6% of the accountability in village fund management. Therefore, it is recommended that future research builds on these findings by incorporating additional variables and utilizing different analytical tools. Moreover, careful consideration should be given to the selection of respondents to ensure they genuinely represent the village government, such as village heads who have authority over village funds. Furthermore, future research could benefit from the inclusion of interview methods to gain deeper insights into village fund management.

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