

The Influence of Internal Control System and Accountability of Village Fund Allocation Management on Village Financial Performance

Seger Priantono^{1*}, Elok Dwi Vidiyastutik² 

^{1,2} Faculty of Economics, University of Paca marga Probolinggo, Probolinggo, Indonesia

ARTICLE INFO

Article history:

Received October 06, 2021
Revised October 10, 2021
Accepted January 10, 2022
Available online February 25, 2022

Kata Kunci:

Sistem Pengendalian Internal,
Akuntabilitas, Kinerja Keuangan

Keywords:

Internal Control System,
Accountability, Financial
Performance



This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.

Copyright © 2022 by Author. Published by Universitas Pendidikan Ganesha.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh pengendalian intern dan sistem akuntabilitas secara simultan dan parsial terhadap kinerja keuangan desa. Jenis penelitian yang digunakan adalah penelitian kuantitatif dengan pendekatan kausal asosiatif. Subyek penelitian adalah semua pihak yang terlibat langsung dalam pengelolaan alokasi dana desa di Kecamatan Gending Kabupaten Probolinggo berjumlah 41 orang. Jenis data berupa data primer diperoleh melalui kuesioner dan dianalisis menggunakan analisis regresi berganda. Hasil penelitian menunjukkan bahwa pengendalian intern dan sistem akuntabilitas secara simultan berpengaruh signifikan terhadap kinerja keuangan desa dan sistem pengendalian internal. Akuntabilitas parsial juga berpengaruh signifikan terhadap kinerja keuangan desa di Kecamatan Gending Kabupaten Probolinggo. Pengendalian intern dituntut untuk menyediakan dan menyajikan laporan keuangan sesuai dengan peraturan perundang-undangan secara berkala, keteraturan yang berlaku akan memberikan efektivitas terhadap kinerja keuangan sebagai cerminan keberhasilan yang telah dilakukan oleh karyawan.

ABSTRACT

This study aims to analyze the influence of internal control and accountability systems simultaneously and partially on the financial performance of the village. The type of research used is quantitative research with a causal associative approach. The subjects of the study were all parties directly involved in the management of village funds allocation in Gending District of Probolinggo Regency amounted to 41 people. This type of data in the form of primary data is obtained through questionnaires and analyzed using multiple regression analysis. The results showed that the internal control and accountability system simultaneously had a significant effect on the financial performance of the village and the internal control system and partial accountability also had a significant effect on the financial performance of the village in the Gending Subdistrict of Probolinggo Regency. Internal control is required to provide and present financial statements in accordance with the laws and regulations on a regular basis, the prevailing regularity will provide effectiveness to financial performance as a mirror of the success that has been done by employees.

1. INTRODUCTION

The development of advanced technology, the Government will find it difficult to manage many regions in Indonesia with the high diversity of its people (Nababan et al., 2018). Therefore, the Laws and Regulations are explained about giving authority to villages that can now take care of their own households. The regulation has been adapted to the situation and conditions in this modern era to facilitate the work of the Central Government in managing and supervising every region in Indonesia (Jatmiko, 2020; Jitmau et al., 2017). One of the smallest legal community units that have existed and developed in the history of Indonesian people's lives, the village became an integral part of the order of life of the Indonesian nation. State recognition of the village in order to clarify the function and authority of the village, as well as strengthen the position of the village and the village community as the subject of

*Corresponding author.

E-mail: segerprianono74@gmail.com (Seger Priantono)

development, is realized in the policy of structuring and regulating the village with the issuance of Law No. 6 of 2014 on Villages (Andriani, 2019; Mattoasi et al., 2021).

The Village Law has placed the village at the cutting edge of development and improvement of community welfare (Hermanto & Dewata, 2019; Nababan et al., 2018). To manage its potential, the village is given adequate authority and funding resources to improve the welfare and economy of the community. The main purpose of the village law is to increase village independence through village development programs and activities and village community empowerment. The law has shifted the approach of development towards the village from the object of development to the subject of construction (Arfiansyah, 2020; Sa'adah & Syadeli, 2021). More than 74,000 villages in Indonesia are now positioned as the smallest part of government in the scope of regencies in Indonesia, even has become a special and independent area that is within the scope of the district area (Law No. 32 of 2004). In addition to the authority to run the government, the village apparatus is also equipped with village fund allocation (ADD) is a direct transfer fund from the central government. According to Government Regulation of the Republic of Indonesia No. 72 of 2005 on Villages, Village Fund Allocation (ADD) part of the central and regional financial balance funds received by districts / cities for villages is at least 10% (ten percent), distributed proportionally to villages.

The Central Government has budgeted every year a sizable Village Fund for the Village. In 2015, the Village Fund budgeted at Rp 20,700,000,000,000, with the average each village getting an allocation of Rp 280,000,000. In 2016, the village fund budget increased by Rp 46,980,000,000,000 with an average of Rp 628,000,000 and in 2017 the budget was also increased to Rp 60,000,000,000,000 with an average per village worth Rp 800,000,000. From the results of the evaluation during the three years of implementation, it has been proven that the Village Fund creates facilities / infrastructure that benefit the community, including the construction of more than 95,000 kilometers of village roads; bridge 914,000 meters; clean water connection 22,616 units; boat moorings 2,201 units; PAUD 14,957 units; Polindes 4,004 units; well 19,485 units; village market 3,106; drainage and irrigation of 103,405 units; Posyandu 10,964 units; and 1,338 units in the period 2015 - 2016. Good governance is the implementation of a solid and responsible state government, and efficient and effective by maintaining a constructive synergistic balance between the state domain, the private sector, and society. In the process of managing the allocation of village funds that are good and correct, it is expected to improve the quality of the village's financial performance.

One of the villages that get the Village Fund Allocation (ADD) from the Probolinggo Regency Regional Government, namely Gending Subdistrict located in the Western part of the Capital of Probolinggo Regency, is a Village Fund Allocation (ADD) has a considerable role to assess the financial performance of the village in the village. However, the problem of inefficient and effective management of village funds has been in the public spotlight. Cases of misappropriation and corruption of village funds have also been widely raised in the mass media. The weak management of village funds appears to be systematic which is confirmed by the results of a review of a number of evaluation studies of government institutions and Non-Governmental Organizations (NGOs). For example, the Financial and Development Supervision Agency (BPKP) found 15,100 Potential Weaknesses in Village Fund Management Accountability. Therefore, in the process of lobulation of Village Fund Allocation (ADD) must be in accordance with the rules that have been determined so that the village's financial performance is good and there is no misappropriation of funds.

The performance of village fund allocation management can be influenced by several factors including the Internal Control System and management and village accountability. Performance is one form of a combination of ability and effort to obtain results from a job (Mbipi et al., 2021; SPA & Harimurti, 2017). The performance of village financial management will determine whether or not the village fund objectives are achieved. Poor financial management performance is characterized by inconsistent and inconsistent record keeping and reporting that is not in accordance with standards, impacting the difficulty of evaluating the use of funds. More important is the level of efficiency and effectiveness of village financial management determined by the existing internal control system, the competence of village officials, and accountability in the management of village funds allocation that they have. The internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations (Arifani et al., 2018; Hanum et al., 2017). The realization of accountability of village financial management requires control over the activities carried out. Control is carried out in accordance with the guidelines of the government's internal control system (SPIP) as a benchmark and standard of control of the implementation of village funds. Internal control maintains the

process of government operations to be in accordance with the objectives that have been set (Aditya & Surjono, 2017; Arfiansyah, 2020).

The high level of internal control of the Village Head and Village Consultative Agency (BPD) will reduce the occurrence of fraud (embezzlement) and the application of a written code of ethics in government agency is no exception in the lower government agencies, namely the Village Government, will encourage high morale in accountability for the success and failure of the village government to the Community and Local Government (Dharmakarja et al., 2020; Karyadi, 2019). Previous study shows that the government's internal control system provides adequate confidence in the process of implementing village funds in the management of village funds in accordance with legislation so as to meet the criteria of accountability and good financial performance (Hariyani & Sudrajat, 2017; Sukmawati & Nurfitriani, 2019). The village government has carried out the principles in internal supervision, both in achieving objectives efficiently and effectively, reporting financial regulations reliably, securing assets and encouraging compliance with laws and regulations.

The government has tried to create implementation in a better direction based on good governance, improving the quality of village financial governance as a consequence of the realization of village financial management accountability, developed Village Financial System Application (Siskeudes) by the Financial and Development Supervision Agency (BPKP) and the Ministry of Home Affairs. Village Financial System application is made simple, easy to operate and equipped with features as needed. Accountability is a concept related to the mechanism of accountability from one party to another (Tahir et al., 2021; Umar, 2018). Accountability of village fund management as a form of accountability for village fund management that has been entrusted as the implementation of the obligations of the village head in order to achieve village goals. Accountability is expected to be able to improve the quality of village government performance so that village fund management becomes a benchmark for community trust (Tamara & Konde, 2016; Wahyuandari, 2020). This is so that the provision of information about procedures, costs and responsibilities can run in accordance with applicable rules. One of the causes of the weakness of the Internal Control System in the financial management of Gending Subdistrict village funds is generally due to officials who are responsible for neglect, not careful, and have not optimally carried out their duties and responsibilities, besides that there are still officers who do not obey and understand the applicable provisions and are weak in conducting supervision and control. This study aims to analyze the impact of the Internal Control System and Accountability simultaneously on the Financial Performance of the village in the Gending District of Probolinggo Regency, and to test the Internal Control System and Partial Accountability to the Financial Performance of the village in the Gending District of Probolinggo Regency.

2. METHODS

The type of research used is quantitative research, based on the philosophy of positivism, to be used to examine a particular population or sample, data collected using research instruments, data analysis is quantitative / statistical. The causal associative approach asks for a causal relationship between two or more variables. The research procedure is carried out by operationalizing each variable consisting of independent variables (X1) Internal control systems include organizational structures, methods and measures managed to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. Spelled out in environmental indicators of control, risk assessment, control activities, information and communication, and monitoring of internal control. Independent variable (X2) Accountability is responsible for resource management and implementation of policies entrusted to reporting authorities in achieving the objectives that have been set periodically.

Outlined in the indicators that decisions must be made in writing, decisions meet ethical standards and applicable values, Clarity of policy objectives taken, mechanisms for meeting job standards, feasibility of operational targets, delivery of information using mass media, accuracy of information completeness, public access to information, and availability of management information systems. Dependent variables (Y) Financial Performance is an analysis conducted to see the extent to which a company has implemented by using the rules of financial implementation properly and correctly (Fahmi, 2017). Spelled out in the Input, Output, and Outcomes indicators. Variables are measured using the Likert Scale. The Likert scale is a scale used to measure the attitudes, opinions and perceptions of a person or group about social events or symptoms (Sujarweni & Jaya, 2019). Instruments are supplied with a Likert Scale of 1 – 5 which is a score of 5 for a Strongly Agreed answer (SS), a score of 4 for a Agreed answer (S), a score of 3 for a Doubting answer (R), a score of 2 for a Disapproving answer (TS), a score of 1 for a Strongly Disagreed answer (STS). Share questionnaires and tabulate scores, process and analyze data,

draw conclusions from analysis. The data subjects in this study of the entire population are parties directly involved in the management of Village Fund Allocation in Gending District of Probolinggo Regency (13 villages), consisting of Village Heads, Village Secretaries, Village Treasurers, Section Heads / Heads of Fields totaling 41 people. Data collection uses primary data with instruments used in the form of questionnaires. Data analysis uses multiple regression analysis (Ghozali, 2016). With multiple regression analysis is expected to prove the influence between the influence of the internal control system and accountability of village fund allocation management on village financial performance in the Gending District of Probolinggo Regency.

3. RESULTS AND DISCUSSIONS

Results

Description of The Internal Control System

From the tabulation of the respondent's answer score shown in the Figure 1. In Figure 1 it can be seen that the respondent's response to the internal control system implemented in Gending village shows 57.3% of respondents expressed great agreement, 41.5% of respondents expressed agree and respondents 1.2% expressed disapproval, overall concluded that the internal control system has been implemented by the Village Government in Gending Subdistrict judging from indicators of ownership of organizational structures related to the implementation of village fund allocation, the determination of standards and risks of activities to use village fund allocation activities, monitoring to control development activities in accordance with village fund allocation programs, information on village fund allocation program activities are carried out periodically, provision and utilization of information support facilities, and improvements to established work programs.

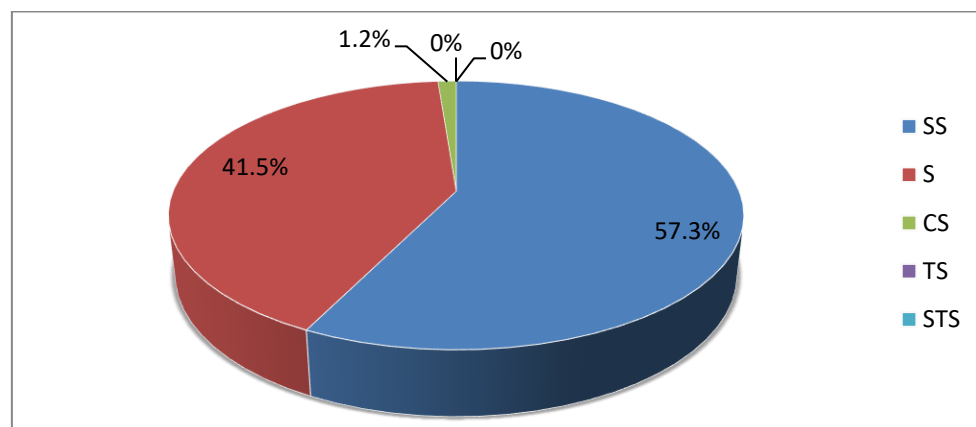


Figure 1. Internal Control System Response Graph

Description of Accountability

From the tabulation of the respondent's answer score shown in Figure 2. In Figure 2 it is seen that the respondent's response to accountability applied in Gending village shows 59.3% of respondents expressed strongly agree, 50.4% expressed agreement, 36.6% expressed quite agree, 19.5% expressed disapproval, and 0.8% expressed disapproval, overall concluded that accountability or management of village fund allocation has been accounted for, this is indicated there are decisions related to village fund allocation made in writing and can be done. By every citizen, made in accordance with the correct administrative principles and in accordance with the needs in the village, the decision to provide a clear direction in accordance with the vision of the village government's mission, contains the consequences of accountability of each activity using the allocation of village funds, the existence of a priority scale for the achievement of the target vision and mission of the village government, the delivery of information and socialization to the village community that includes ways of achieving the targets of an activity, The village government provides public access to community complaints related to the implementation of village fund allocation, supported by an adequate management information system in the implementation of village fund allocation, and reports the results of the implementation of village fund allocation to the local government correctly.

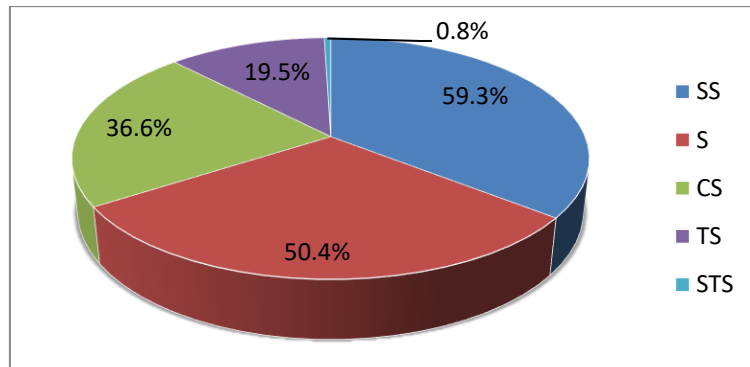


Figure 2. Accountability Response Graph

Description of Financial Performance

From the tabulation of the respondent's answer score shown in Figure 3. In Figure 3 it is seen that the respondent's response to financial performance applied in Gending village shows 55.2% of respondents expressed great agreement, 42.3% expressed agree, 2.2% expressed quite agree, 0.3% expressed disapproval, and no one expressed disapproval, overall, it was concluded that the financial performance of villages in Gending area has been running in accordance with the provisions shown by village device awareness to use village funds allocation. derived from state finances for community welfare, allocation of village funds held in special accounts of the village government, the use of village funds allocation in accordance with the activity program and conducted periodic audits, referring to PERMENDAGRI No. 113 of 2014 is able to improve physical development, empower village communities and be able to reduce the unemployment rate, which overall will be able to increase the economy of village communities in Gending subdistrict.

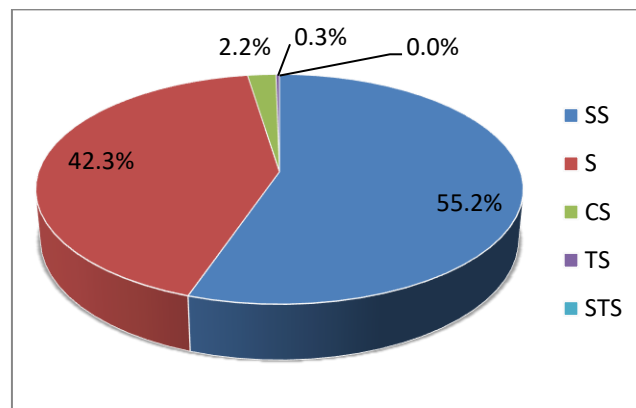


Figure 3. Financial performance response graph

Data Instrument Test

The results of the data instrument test using the validity and reliability of the questionnaire showed the value of r calculated > r table which is above 0.316, and reliability test obtained the results of Cronbach-Alpha values > 0.60. This indicates that all variables are valid and reliable.

Simultaneous Test

This simultaneous test is aimed at proving the influence between the variables of the internal control system and accounting ability of management together on financial performance, with the results that shown in Table 1.

Table 1. Simultaneous Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	94.514	2	47.257	17.312	0.000
Residual	103.730	38	2.730		
Total	198.244	40			

Based on [Table 1](#), simultaneous test results obtained sig values. 0.000 is smaller than alpha 0.05, proving that more is intended to prove the influence between the variables of the internal control system and the accounting ability of management together on financial performance.

Partial Test

This partial test is aimed at proving the effect between the variables of the internal control system and the accounting of management on financial performance, with the results that shown in [Table 2](#).

Table 2. Partial Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	17.251	4.327	-	3.987	0.000
1 Internal Control System	0.655	0.143	0.550	4.580	0.000
Accountability	0.137	0.030	0.552	4.594	0.000

From the results of partial tests in [Table 2](#) shows that the Internal Control System Variable (X1) obtained a t_{count} value (4,580) with a sig value. = 0.000 < 0.05, this proves that the internal control system variables partially have a significant effect on financial performance. This can be interpreted that the better the implementation of the internal control system, it will be able to improve financial performance, Variable Accountability (X2) t_{count} value (4,594) with sig value = 0.000 < 0.05, this proves that Accountability partially has a significant effect on Financial Performance. This can be interpreted that the higher accountability it will be able to improve financial performance.

Discussion

The Effect of Internal Control Systems and Accountability on Financial Performance

Based on simultaneous testing, it was proven that all independent variables (internal control systems, and accountability) simultaneously had a significant effect on dependent variables i.e., financial performance. So, these variables together greatly affect the financial performance of villages in Gending Subdistrict. In the internal control system applied in the subdistrict village by already showing a separation in the organizational structure which is a framework of functional responsibility to organizational units formed to carry out the main activities of village government. The village government in Gending Subdistrict created a system that regulates the division of authority for authorization for the implementation of each transaction. The authorization system is intended to ensure reliable recording results, to produce meticulous and reliable information related to the use of village fund allocation. As for supporting the implementation of the responsibility process and authorization system and creating reliable financial accountability, village operator officers are equipped with training and development of education in accordance with the education and tasks provided.

The results of this study are supported by the opinion that Accounting, transparency and internal control systems have a significant positive effect on Financial Performance in Gorontalo City Regional Revenue ([Karim & Mursalim, 2019](#)). The results of this study suggest to further improve accounting, transparency and internal control systems in financial management so that Financial Performance at the Gorontalo City Revenue Office is further improved. Gorontalo City regional revenue has carried out its obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set before, through a media of accountability that is implemented periodically. The obligation of the agent to provide responsibility, present, report, and disclose all activities and activities that are his responsibility to the principal who has the authority to hold the account. The account of public institutions must behave honestly in working and comply with the provisions of applicable law in the use of public funds. While honesty accountability is related to avoidance of abuse of office, corruption and collusion.

The Effect of Internal Control Systems on Financial Performance

Based on partial testing, it was proven that the internal system variables had a significant effect on the financial performance of the village. This research proves that internal control can provide support to government responsiveness, responsibility, and accountability. The better internal control implemented will have an impact the better the performance of the village government will be achieved. The implementation of internal control system in the village of Gending Subdistrict in line with Government Regulation No. 60 of 2008 internal control system is an integral process in the actions and

activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and obedience to the laws and regulations.

The results of this study support the research that the internal control system has a significant effect on financial performance in the North Aceh Regency Government Agency and Agency (Hanum et al., 2017). Internal Supervision affects the performance of local governments. The implementation of the test results between internal supervision and stewardship theory means that the government as an agent (leader) and the people as a principle (served) of course the people through the Village Supervisory Agency (BPD) / Regional People's Representative Council (DPRD) continue to exercise control as its duties and responsibilities (Jatmiko, 2020). Also supporting research that the Internal Control System has been carried out by the leadership and head of the finance department of SKPD in north Maluku region (Pujiono et al., 2016). The implication that internal controls are carried out are required to provide and present financial statements in accordance with the laws and regulations on a regular basis, the prevailing regularity will provide effectiveness to financial performance as a mirror of the success that has been done by employees. The internal control system that has been implemented also has a function in validating every transaction in the financial management area where in existing transactions will be included with valid and valid evidence and this is very useful to create transparency and responsibility in accordance with the implementation in the implementation of the internal control system.

The Effect of Accountability on Financial Performance

Based on partial testing, it was proven that accountability variables had a significant effect on the financial performance of villages in Gending Subdistrict. Accountability related to the procedures used is good enough or not yet in carrying out tasks, which include the adequacy of information systems and administrative procedures. Process accountability is realized through the provision of fast, responsive, and at no cost public services. Supervision and examination of the implementation of process accountability can be carried out, including by checking the absence of markups and other levies beyond those stipulated, as well as sources of inefficiency and waste that cause inaction in service. In addition, village accountability in Gending Subdistrict is realized in the form of accountability of each village fund use activity, implementation according to the priority scale of the village government, conveying information and socialization to the village community that includes ways of achieving the target of an activity, and the village government provides public access to community complaints related to the implementation of village funds allocation. The results of this study support the results of the research of that Accountability has a significant influence on village fund management in Momunu District of Buol Regency (Dewi et al., 2019). The value of the beta regression coefficient of the Accountability variable that is positively valuable shows that the Accountability variable has an influence with a positive direction on Village Fund Management in Momunu Subdistrict, Buol Regency. This means that Accountability can be applied with Human Resources as a transparent manager accompanied by organizational commitment in this case the Scope of village offices in terms of management of village fund budgets, then village fund management can run well.

This research is also in accordance with research that the implementation of accountability, amounted to 64.53%. Overall, the variables of transparency, accountability and community participation in village fund allocation management have an influence on village development (Jaa et al., 2020). Implementation of the principles of transparency, accountability and community participation has been implemented. With the implementation of the three principles of transparency, accountability, and community participation, it has an influence on village development by showing the level of development of desert villages that have begun to increase. Accountability is a form of accountability by parties submitted to trust by the community / individual where in the future there is success or luck in the implementation of its duties including planning, implementation, management, reporting and accountability. Accountable has the goal to improve the performance of village government with tasks charged in order to improve the value and quality of service activities to the community. Assessing the performance of the village government in carrying out its duties and responsibilities in accordance with applicable laws and regulations.

4. CONCLUSION

This finding can be one of the total measures of the performance of village fund financial managers in Gending subdistrict with internal controls that provide support to the responsiveness, responsibility, and accountability of the village government that is applied together and consistently, the better the financial performance of the village in the Gending Subdistrict. The Village Government in The

Gending District of Probolinggo Regency evaluates the management of village fund allocation as a form of accountability by presenting a complete, relevant, and timely report.

5. REFERENCES

- Aditya, O. R., & Surjono, W. (2017). Pengaruh Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan. *Jurnal SIKAP (Sistem Informasi, Keuangan, Auditing Dan Perpajakan)*, 2(1), 49. <https://doi.org/10.32897/sikap.v2i1.64>.
- Andriani., M. (2019). Pengaruh Transparansi, Akuntabilitas, dan Partisipasi Masyarakat terhadap Pengelolaan Dana Desa. *Journal of Accounting, Finance, and Auditing*, 1(2), 1–13. <https://doi.org/10.37673/jafa.v1i2.323>.
- Arfiansyah, M. A. (2020). Pengaruh Sistem Keuangan Desa dan Sistem Pengendalian Intern Pemerintah Terhadap Akuntabilitas Pengelolaan Dana Desa. *Journal of Islamic Finance and Accounting*, 3(1), 67–82. <https://doi.org/10.22515/jifa.v3i1.2369>.
- Arifani, C., Dr. Agustinus Salle, S., E., M., & Andika Rante, SE., M. S. (2018). Pengaruh akuntabilitas, transparansi dan pengawasan terhadap kinerja anggaran berbasis value for money (studi empiris pada pemerintah Kota Jayapura). *Jurnal Akuntansi & Keuangan Daerah*, 13(1), 68–81.
- Dewi, C. K., Ikbal, M. A., & Moh, F. (2019). Pengaruh Akuntabilitas, Transparansi Dan Komitmen Organisasi Terhadap Pengelolaan Dana Desa Di Kecamatan Momunu Kabupaten Buol. *Pembangunan Daerah*, 1(2), 57–64. <https://doi.org/10.37673/jafa.v1i2.323>.
- Dharmakarja, I. G. M. A., Kusuma, I. G. K. C. B. A., & Putra, C. M. (2020). Terhadap Persepsi Anggaran Pendapatan Dan Belanja Desa I Gede Made Artha Dharmakarja. *Jurnal Manajemen Keuangan Publik*, 4(2), 31–40. <https://doi.org/10.31092/jmkp.v4i2.1021>.
- Fahmi, I. (2017). *Analisis Kinerja Keuangan*. Penerbit Alfabeta.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23* (8 (Ed.)). Badan Penerbit Universitas Diponegoro.
- Hanum, S., Zulfiar, E., & Agustina, N. (2017). Pengaruh Sistem Pengendalian Internal Pemerintah dan Pemahaman Sistem Informasi Akuntansi terhadap Kinerja Keuangan. *Jurnal Akuntansi Dan Pembangunan*, 3(3), 86–96.
- Hariyani, D. S., & Sudrajat, M. A. (2017). Analisis Pengaruh Kompetensi Aparatur Pemerintahan Desa Terhadap Penggunaan Teknologi Accounting Information System Pada Desa-Desa Di Kabupaten Madiun. *Assets: Jurnal Akuntansi Dan Pendidikan*, 5(2), 113. <https://doi.org/10.25273/jap.v5i2.1193>.
- Hermanto, S., & Dewata, E. (2019). Pengaruh Sistem Pengendalian Intern Pemerintah, Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Keuangan Dana Desa (Survei Pada Desa Di Kecamatan Merapi Timur Kabupaten Lahat Sumatera Selatan) Politeknik Negeri Sriwijaya. *Jurnal Kajian Akuntansi*, 20(2), 211–218. <https://doi.org/10.29313/ka.v20i2.4928>.
- Jaa, E., Sulisty, S., & Setiyowati, S. W. (2020). Pengaruh Transparansi, Akuntabilitas, Dan Partisipasi Masyarakat Pada Pengelolaan Alokasi Dana Desa (Add) Terhadap Pembangunan Desa. *Jurnal Riset Mahasiswa Akuntansi*, 7(1), 1–9. <https://doi.org/10.21067/jrma.v7i1.4237>.
- Jatmiko, B. (2020). Pengaruh Pengawasan Internal, Akuntabilitas Dan Transparansi Terhadap Kinerja Pemerintah Daerah Kabupaten Sleman (Survei Pada Seluruh Satuan Kerja Perangkat Daerah Kabupaten Sleman). *Urnal Akuntansi Trisakti*, 7(2), 231. <https://doi.org/10.25105/jat.v7i2.7446>.
- Jitmau, F., Kalangi, L., & Lambey, L. (2017). Pengaruh Akuntabilitas, Transparansi dan Fungsi Pemeriksaan Intern Terhadap Kinerja Pemerintah Daerah (Studi Empiris Di Kabupaten Sorong). *Jurnal Riset Akuntansi Dan Auditing "Goodwill,"* 8(1), 276–285. <https://doi.org/10.35800/jjs.v8i1.16036>.
- Karim, R. A., & Mursalim, M. (2019). Pengaruh Akuntabilitas, Transparansi Dan Sistem Pengendalian Intern Terhadap Kinerja Keuangan. *PARADOKS: Jurnal Ilmu Ekonomi*, 2(1), 39–49.
- Karyadi, M. (2019). Pengaruh sistem pengendalian intern, pemanfaatan teknologi informasi dan kompetensi sumber daya manusia terhadap akuntabilitas keuangan desa (studi di Kecamatan Aikmel dan Kecamatan Lenek tahun 2018). *Journal Ilmiah Rinjani*, 7(2), 33–46. <https://doi.org/10.12345/jir.v7i2.123>.
- Mattoasi, M., Musue, D. P., & Rauf, Y. (2021). Pengaruh Sistem Pengendalian Internal Pemerintah Terhadap Kinerja Pemerintah Daerah. *Jambura Accounting Review*, 2(2), 100–109. <https://doi.org/10.37905/jar.v2i2.34>.
- Mbipi, S. D., Assih, P., & Sumtaky, M. (2021). Pengelolaan Keuangan Daerah dan Good Governance terhadap Kinerja Satuan Kerja Perangkat Daerah. *AFRE (Accounting and Financial Review)*, 3(2), 152–158. <https://doi.org/10.26905/afr.v3i2.5503>.

- Nababan, R. A., Sihombing, M., & Thamrin, H. (2018). Pengaruh Akuntabilitas dan Transparansi, terhadap Pengelolaan Keuangan Berkonsep Value For Money pada Pemerintah di Kabupaten Dairi. *Anthropos: Jurnal Antropologi Sosial Dan Budaya (Journal of Social and Cultural Anthropology)*, 4(1), 108. <https://doi.org/10.24114/antro.v4i1.10157>.
- Pujiono, D. S., Sukarno, H., & Puspitasari, N. (2016). Pengaruh Daerah Sistem Pengendalian Intern Terhadap Pengelolaan Keuangan Daerah Serta Kinerja Pemerintah Daerah (Studi di Provinsi Maluku Utara). *Jurnal Bisnis Dan Manajemen*, 10(1), 68–81.
- Sa'adah, L., & Syadeli, M. (2021). Akuntabilitas dan Transparansi Aparatur Desa Dalam Pengelolaan Keuangan Pengaruhnya Terhadap Tingkat Kepercayaan Masyarakat Melalui Kualitas Pelayanan (Studi Pada Desa-desa di Kecamatan Dau Kabupaten Malang). *Jurnal Administrasi Dan Bisnis*, 15(1), 9–15. <https://doi.org/10.33795/j-adbis.v15i1.105>.
- SPA, D., & Harimurti, F. (2017). Pengaruh Pengawasan Internal, Sistem Akuntansi Keuangan Daerah Dan Pengelolaan Keuangan Daerah Terhadap Kinerja Keuangan Daerah Pemerintah Kabupaten Karanganyar (Survey pada DPPKAD Kabupaten Karanganyar). *Eksplorasi*, 29(2), 166–176.
- Sujarweni, V. W., & Jaya, I. M. L. M. (2019). Faktor yang Menentukan (Determinan) Akuntabilitas Keuangan Dana Desa Pasca Penetapan Undang-Undang Nomor 6 tahun 2014. *Jurnal Akuntansi*, 9(3), 201–218. <https://doi.org/10.33369/j.akuntansi.9.3.201-218>.
- Sukmawati, F., & Nurfitriani, A. (2019). Pengaruh Transparansi dan Akuntabilitas terhadap Pengelolaan Keuangan Desa (Studi pada Pemerintah Desa di Kabupaten Garut). *Jurnal Ilmiah Bisnis, Pasar Modal, Dan UMKM*, 2(1), 52–66.
- Tahir, S. Y., Malia, E., & Faisal, I. A. (2021). Pengaruh Akuntabilitas, Partisipasi Masyarakat, Pengetahuan Kepala Desa, Dan Transparansi Terhadap Kualitas Informasi Laporan Keuangan Desa Di Kabupaten Pamekasan. *Journal of Accounting and Financial Issue (JAFIS)*, 1, 20–29. <https://doi.org/10.24929/jafis.v1i1.1203>.
- Tamara, C. A., & Konde, Y. T. (2016). Pengaruh akuntabilitas publik dan transparansi publik terhadap mekanisme pengelolaan keuangan. *Jurnal Ilmu Akuntansi Mulawarman*, 1(1), 1–11. <https://doi.org/10.29264/jiam.v1i1.181>.
- Umar, Z. (2018). Pengaruh Akuntabilitas Dan Transparansi Pengelolaan Keuangan Daerah Terhadap Kinerja Instansi Inspektorat Aceh. *Kolegial*, 6(2), 136–148. <https://doi.org/10.31219/osf.io/9yzk7>
- Wahyuandari, W. (2020). Akuntabilitas Dana Desa Dalam Mewujudkan Good Financial Governance of Village. *Jurnal Benefit*, 7(1), 66–73.