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Affecting Factors Village Fund Allocation Management Accountability

Ni Kadek Juniartini¹¹(*Faculty Economy and Business/ Udayana University, Bali, Indonesia*)

ABSTRACT: In realizing the accountability of the Village Fund Allocation (ADD) management, adequate competence from the village apparatus is needed, the use of supporting information technology, and an appropriate government internal control system. The purpose of this study was to empirically test the competence of village officials, the use of information technology, and the internal control system on the accountability of village fund allocation management. This research was conducted in the village government in Banjarangkan District. The sample was determined using purposive sampling technique, as many as 160 respondents. Data was collected by survey method using a questionnaire. The analysis technique used is multiple linear regression. Based on the results of the analysis, it was found that the competence of the village apparatus, the use of information technology, and the internal control system had a positive and significant effect on the accountability of ADD management. This shows that the higher the competence of the village apparatus, the use of information technology, and the internal control system, the higher the level of accountability for ADD management.

Keywords -Competence of village apparatus, utilization of information technology, internal control system, accountability, allocation of village funds (ADD).

I. INTRODUCTION

The government issued a policy, namely the formation of Village Fund Allocations (ADD) as a manifestation of financial decentralization towards independent villages. Village Fund Allocation is a fund allocated by the Regency/City government for the village, which is sourced from the part of the central and regional financial balance funds received by the Regency or City to support all central and regional financial sectors sourced from the central and regional financial balance fund which accepted by the district or city to support all sectors in society, as well as to facilitate the government in carrying out government activities, development and empowerment of rural communities, especially in carrying out equity in financial management and accountability, as well as to encourage the improvement of community self-help.

Based on the regulation of the Minister of Villages, development of underdeveloped villages, and transmigration of the Republic of Indonesia (PermenDesa PDTT) No. 21 of 2015, in the implementation of the village there must be aspects of good governance. One of its characteristics is accountability. In managing the Village Fund Allocation (ADD) it is required to apply the principle of accountability in order to achieve all the plans that have been prepared in managing the allocation of village funds. Accountability shows that public officials have acted properly, behaved ethically, and are responsible for their performance. In other words, accountability is a benchmark for the commitment of public officials, in this case village officials, to the organizations and communities they lead (Dewi & Gayatri, 2019).

To increase accountability, competence is needed (Frink and Klimoski, 2004). With the professionalism and competence of the village apparatus in managing village finances, it is hoped that the economic and social objectives of the village government can be achieved. Fikri et al. (2015) stated that the competence of village officials with poor accounting understanding causes unprofessional financial management so that fraud has the potential to occur. Research conducted by Mada, et al. (2017) proved that the Competence of Village Fund Management Apparatus has a positive and significant effect on Village Fund Management Accountability.

Information technology is used in an organization, both private and government to achieve effective, efficient, transparent and accountable financial management. Nurillah (2014) concludes that the use of information technology has a positive effect on the quality of local government financial reports. . The next factor in supporting accountability is the organizational commitment of the individuals involved in the

preparation of financial statements that determine the results obtained. Major changes can occur in accountability through organizational commitment (Rosyidi, 2018). Research conducted by Santoso (2016) concluded that the government's internal control system has a positive and insignificant effect on the quality of regional financial accountability.

Mada et al. (2017) mentions the factors that influence the accountability of village fund allocations which include organizational commitment, apparatus competence, community participation. The results of this study indicate that all research variables have a positive and significant effect on the accountability of village fund management. Gayatri et al. (2019) adds the village head leadership factor. Santoso (2016) mentions that the factors that influence local financial accountability include the government's internal control system, which has an insignificant positive effect, the use of information technology has a significant positive effect, and human resource competence has a significant positive effect. Yustika (2019) states that the internal control system, the use of information technology, and the competence of village officials have a positive and significant effect on the accountability of village fund management.

The research topics will be explained and linked using the following conceptual framework:

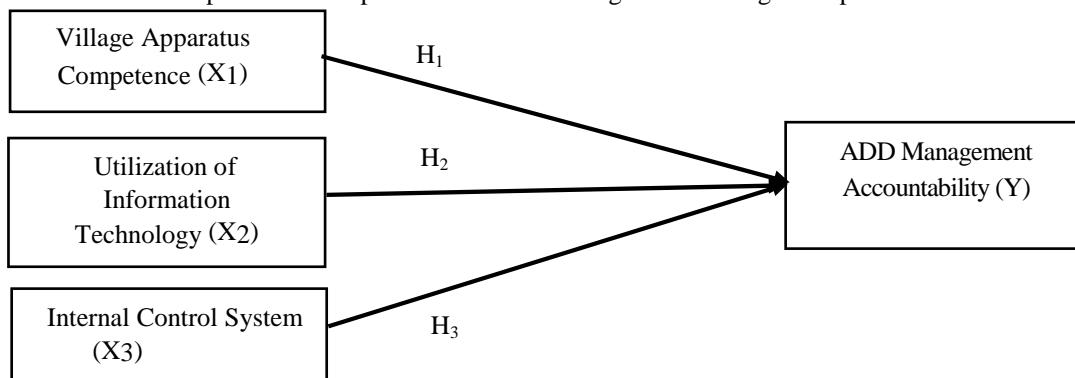


Figure 1. Research Model

Agency theory is a theory which states that there is a delegation of duties and authority from the principal to the agent who is obliged to carry out the duties and authorities given in accordance with certain contracts or agreements that have been agreed upon by the two parties previously (Eisenhardt, 1989). Agency theory focuses on problems that arise in the company as a result of the separation of power between principals and agents, and emphasizes the solution of these problems. The main purpose of agency theory is to explain how the parties to a contractual relationship can design contracts whose aim is to minimize costs as a result of asymmetric information and conditions of uncertainty.

Compliance theory describes a person's tendency to comply with existing norms and regulations. Compliance shows whether the parties involved have carried out their duties in accordance with the standards that have been set. Compliance theory describes a person's tendency to comply with existing norms and regulations. Compliance shows whether the parties involved have carried out their duties in accordance with the standards that have been set.

Accountability The financial management of village funds is influenced by human resources, because quality financial reports cannot be realized without the involvement of human resources (Ferina, 2016). To reduce agency conflicts, it is necessary to have competence in increasing accountability in the management of Village Fund Allocations so that they can be accounted for and agency conflicts can be resolved. This is supported by Cheng, Engstrom, & Kattelus (2002) which states that the importance of human resource competencies as village financial managers will affect the quality of accountability of financial report information produced. Thus, adequate village apparatus competence is needed in the accountability of the Village Fund Allocation (ADD) management to obtain quality financial report information.

H1 : The competence of village apparatus has a positive effect on the accountability of the management of the Village Fund Allocation (ADD).

The use of information technology equally has been used by every sector, both business and government to help administer financial management efficiently and effectively. In agency theory, the principal is the party that mandates the agent to carry out all activities on behalf of the principal in his capacity as a decision maker. Information technology can provide confidence that the implementation of research can achieve effective and efficient goals and provides many advantages in terms of accuracy/accuracy of information, both as a multipurpose and multiprocess machine, so that it is able to influence internal village government decision making and can have implications for accountability. This is supported by research by Mayowan (2016) which shows that the limited use of information technology causes the low quality of services to rural communities. Similar results were also shown by the research of Yudianto & Sugiarti (2017).

H2: The use of information technology has a positive effect on the accountability of the Village Fund Allocation (ADD) management.

Internal control is a way to direct, monitor and measure the resources of an organization. Based on the compliance theory, the higher the level of control applied to an entity, the lower the deviation that occurs, and vice versa, the lower the level of control applied to an entity, the higher the level of deviation that occurs. This is supported by research by Yudianto & Sugiarti (2017) on the internal control system at the village government in Karawang Regency, explaining that the internal control system that is being implemented is not adequate so that it affects the quality of the reliability of financial reports.

H3 : The Internal Control System has a positive effect on the accountability of the Village Fund Allocation (ADD) management.

II. METHODS

This research was conducted in village administrations in the Banjarangkan sub-district, Klungkung Regency, where the dependent variable of this research is accountability for managing village fund allocations, while the independent variables are village apparatus competence (X1), utilization of information technology (X2), and internal control systems (X1). X3). The purpose of this study was to empirically test the competence of village officials, the use of information technology, and the internal control system on the accountability of village fund allocation management. The object of this research is ADD management accountability in villages throughout Banjarangkan District in the planning, implementation, and ADD accountability stages.

Accountability is an obligation owned by individuals who are mandated to manage resources by accounting for and explaining the performance of individuals, legal entities, and leaders to those who have the right to receive accountability and information (Fajri et al. 2012). Cavoukian et al. (2010) suggested that there are five important elements of accountability, namely (1) Organizational commitment to accountability and the implementation of internal policies that are consistent with external criteria, (2) Mechanisms for implementing privacy policies, including tools, training, and education, (3) Systems for internal and external oversight and assurance checks, (4) Transparency and mechanisms for individual participation, and (5) Means for external remediation and enforcement. The indicator of the accountability variable for managing village fund allocations is measured by a questionnaire developed by Mada et al. (2017) to measure matters of honesty and law, as well as process.

Competence is a person's ability that can be observed including knowledge, skills, and attitudes in completing a task (Medianti, 2018). Hutapea and Thoha (2008) revealed that there are three main components of competency formation, namely knowledge, skills, and individual behavior (attitude). The indicator of the competency variable of the village apparatus was measured by a questionnaire developed by Mada et al. (2017) to measure knowledge, skills, and attitudes.

Utilization of information technology is the state or attitude of a person to use technology to complete tasks and improve performance. Indicators of information technology utilization variables were measured by a questionnaire developed by Mada et al. (2017) to measure about infrastructure and targets.

Government Regulation Number 60 of 2008 concerning the Government's Internal Control System explains that the definition of the Internal Control System is a process influenced by management which was created to provide adequate confidence in the achievement, effectiveness, efficiency, reliability of financial reporting, observation of state assets, and compliance with laws and regulations. COSO (The Committee of Sponsoring Organization of The Treadway Commission) stated that the elements of the government's internal control system consist of the control environment, risk assessment, control activities, information and communication, and monitoring. Indicators of internal control system variables are measured by questionnaires that measure the control environment, risk assessment, control activities, information and communication, and monitoring.

The population in this study is the village apparatus. The sample used is a total of 160 village officials in 13 villages in Banjarangkan District. The sample was determined using a non-probability sampling method, namely a purposive sampling technique, with the criteria that it is a village apparatus that is directly related to the management of village fund allocations consisting of the village head, village secretary, village treasurer, section head, hamlet head, and BPD representatives. The data used is primary data using questionnaires distributed to the respondents.

The data that has been collected will be analyzed by descriptive analysis. The feasibility of the regression model in this study will be tested using the classical assumption test, namely the normality test, multicollinearity test, and heteroscedasticity. The analytical tool used to measure the relationship between two or more variables is multiple linear regression analysis. The magnitude of the contribution of the dependent variable to the dependent variable is known through testing the coefficient of determination (R²). The feasibility of the regression model used must be tested using the F test to determine whether the model is suitable to be

used to test the effect of the dependent variable on the independent. Hypothesis testing in this study uses the t-test (t-test). The multiple linear regression model formula used is as follows:

Description:

Y	= Village Fund Management Accountability
α	= Constant
$\beta_1, \beta_2, \beta_3$	= Regression Coefficient of Variables X1, X2, and X3
X_1	= Village Apparatus Competence
X_2	= Utilization of Information Technology
X_3	= Internal Control System
e = Error	

III. RESULT AND DISCUSSION

This study was conducted to determine the factors that influence the accountability of village fund allocation management in villages throughout the Banjarangkan District. The distribution of the questionnaires lasted for eight days starting on Monday, April 29, 2021 until Thursday, May 6, 2021. The activity was carried out at 09.00 WITA to 14.00 WITA. The total sample required is 160 respondents so that the number of questionnaires distributed is as much as a questionnaire. The researcher gave the questionnaire directly to the respondents who were at the village office. The sample used is a total of 160 village officials in 13 villages in Banjarangkan District.

Table 1. Characteristics of Respondents

Table 1. Characteristics of Respondents		
Category	Number of Respondents (Persons)	Percentage (%)
Gender		
Man	104	65
Woman	56	35
Amount	160	100
Age		
20-30 Years	23	14,38
31-40 Years	27	16,88
41-50 Years	50	31,25
>50 Years	60	37,50
Amount	160	100
Level of Education		
SMP	6	3,75
SMA/SMK	111	69,38
D1	1	0,63
D2	1	0,63
D3	8	5,00
S1	33	20,63
Amount	160	100
Years of service		
<1 Years	5	3,13
1-5 Years	40	25,00
5-10 Years	38	23,75
>10 Years	77	48,13
Amount	160	100

Table 1 shows that most of the respondents are male as many as 104 people with a percentage of 65%. When viewed from the age that dominates the age range above 50 years with a percentage of 37.50%. When viewed from the level of education, there are more respondents with a SMA/SMK education level as many as 111 people with a percentage of 69.38%. When viewed from the period of work that dominates is in the range of > 10 years as many as 77 people with a percentage of 48.13%.

Table 2. Normality Test

		One-Sample Kolmogorov-Smirnov Test			
		<i>Unstandardized Residual</i>			
<i>N</i>		160			
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	0E-7			
	<i>Std. Deviation</i>	2,01138935			
<i>Most Extreme Differences</i>	<i>Absolute</i>	0,102			
	<i>Positive</i>	0,102			
	<i>Negative</i>	-0,098			
<i>Kolmogorov-Smirnov Z</i>		1,292			
<i>Asymp. Sig. (2-tailed)</i>		0,071			
<i>a. Test distribution is Normal.</i>					
<i>b. Calculated from data.</i>					

Table 2 shows the results of the normality test using the One-Sample Kolmogorov-Smirnov Test method of 1.292 with an Asymp value. Sig (2-tailed) of 0.071. Thus it can be assumed that the data used in the regression equation is data that is normally distributed, this can be seen from the Asymp value. Sig (2-tailed) $0.071 > 0.05$ (5%), so the data in this study can be declared normal.

Table 3. Multicollinearity Test

		Coefficients^a				
Model		<i>Correlations</i>			<i>Collinearity Statistics</i>	
		<i>Zero-order</i>	<i>Partial</i>	<i>Part</i>	<i>Tolerance</i>	<i>VIF</i>
1	Village Apparatus Competence	0,785	0,198	0,097	0,294	3,396
	Utilization of Information Technology	0,846	0,460	0,247	0,267	3,744
	Internal Control System	0,785	0,353	0,180	0,385	2,598

a. Dependent Variable: Village Fund Allocation Management Accountability

Based on Table 3, it is known that the Tolerance value for the 3 (three) variables, which ranges from 0.267 to 0.385 where all variables are > 0.10 , while the VIF coefficient value of the 3 (three) variables, among others, is worth ranges from 2,598 to 3,744 where all variables are worth < 10 . Thus, it can be concluded that the regression equation in this study is free from the problem of multicollinearity.

Table 4. Heteroscedasticity Test

		Coefficients^a				
Model		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1	(Constant)	1,362	3,418		0,398	0,691
	Village Apparatus Competence	0,092	0,219	0,062	0,421	0,674
	Utilization of Information Technology	0,219	0,222	0,151	0,986	0,325
	Internal Control System	-0,231	0,147	-0,201	-1,573	0,118

a. Dependent Variable: ABRES

Based on the heteroscedasticity test in Table 4, the significant value of the abras-free variable is 0.674 for the Village Apparatus Competence variable, 0.325 for the Information Technology Utilization variable, 0.118 and for the Internal Control System variable. The significant value of all variables is greater than the alpha value (α) 5% (0.05). So it can be concluded that this regression model does not occur heteroscedasticity symptoms.

Table 5. Results of Multiple Linear Regression Analysis

Model		Coefficients ^a		t	Sig.
		B	Unstandardized Coefficients Std. Error		
1	(Constant)	2,180	1,484		1,469 0,144
	Village Apparatus Competence	0,241	0,095	0,178	2,529 0,012
	Utilization of Information Technology	0,622	0,096	0,478	6,462 0,000
	Internal Control System	0,301	0,064	0,290	4,713 0,000

a. Dependent Variable: Village Fund Allocation Management Accountability

Based on Table 8, the multiple linear regression formula for this research variable is presented as follows:

$$Y = 2,180 + 0,241 X_1 + 0,622 X_2 + 0,301 X_3 + e$$

Descriptions:

Y = Village Fund Management Accountability

α = Constant

$\beta_1, \beta_2, \beta_3$ = Regression Coefficient of Variables X1, X2, and X3

X₁ = Village Apparatus Competence

X₂ = Utilization of Information Technology

X₃ = Internal Control System

e = Error

The magnitude of the contribution of the dependent variable to the dependent variable is known through testing the coefficient of determination (R²). The coefficient of determination can be seen through the adjusted R² value between 0 or 1. A small Adjusted R Square value indicates the ability of the independent variable to explain the variation of the dependent variable is very limited. Adjusted R Square value close to 1 means that the independent variable provides almost all the information needed in predicting the dependent variable.

Table 6. Test of Determination

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	0,879 ^a	0,772	0,768	2,031	

a. Predictors: (Constant), Internal Control System, Competence of Village Apparatus, Utilization of Information Technology

Based on Table 6, it can be concluded that the contribution of the independent variable is seen from the Adjusted R Square value of 0.768. This means that 76.8% of the Village Fund Management Accountability variable can be explained by the Accounting Information System, Utilization of Information Technology and Competence of Village Apparatus while the remaining 33.2% (100% - 76.8%) = 33.2% is explained by other variables outside this research model.

Table 7. F . test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2179,511	3	726,504	176,187	0,000 ^b
	Residual	643,264	156	4,123		
	Total	2822,775	159			

a. Dependent Variable: Village Fund Allocation Management Accountability

b. Predictors: (Constant), Internal Control System, Competence of Village Apparatus, Utilization of Information Technology

Based on Table 7, it can be seen that the significance value is 0.000 which is smaller than 0.05 (0.000 < 0.05). Thus, it can be concluded that simultaneously the Competence of Village Apparatus, Utilization of Information Technology and Internal Control Systems have a positive and significant effect on Village Fund Management Accountability in village governments throughout Banjarangkan District, Klungkung Regency and the estimated regression model is feasible to continue.

Table 8. Hypothesis Test Results

Model		Coefficients ^a			t	Sig.
		B	Unstandardized Coefficients	Standardized Coefficients		
		Beta				
1	(Constant)	2,180	1,484		1,469	0,144
	Village Apparatus Competence	0,241	0,095	0,178	2,529	0,012
	Utilization of Information Technology	0,622	0,096	0,478	6,462	0,000
	Internal Control System	0,301	0,064	0,290	4,713	0,000

a. Dependent Variable: Village Fund Allocation Management Accountability

Based on the results of the study, it shows that the Competence of the Village Apparatus has a positive effect on the Accountability of Village Fund Allocation Management. This is evidenced by the statistical test of Village Apparatus Competence, which has a coefficient value of 0.241 (positive) and a significant value of 0.012 which is smaller than an alpha value (α) of 0.05 ($0.012 < 0.05$). This shows that the higher the Competence of the Village Apparatus, the higher the level of Accountability for the Management of the Village Fund Allocation. Thus, it can be concluded that H1 in this study is accepted.

The results of the study indicate that the use of Information Technology has a positive effect on the Accountability of Village Fund Allocation Management. This is evidenced by statistical testing of Information Technology Utilization which has a coefficient value of 0.622 (positive) and a significant value of 0.000 which is smaller than the alpha (α) 0.05 ($0.000 < 0.05$). This shows that the increasing use of Information Technology will also increase the level of Accountability of Village Fund Allocation Management. Thus, it can be concluded that H2 in this study is accepted.

Based on the results of the study, it shows that the use of Information Technology has a positive effect on the Accountability of Village Fund Allocation Management. This is evidenced by statistical testing of Information Technology Utilization which has a coefficient value of 0.622 (positive) and a significant value of 0.000 which is smaller than the alpha (α) 0.05 ($0.000 < 0.05$). This shows that the increasing use of Information Technology will also increase the level of Accountability of Village Fund Allocation Management. Thus, it can be concluded that H2 in this study is accepted.

Based on the results of the study indicate that the Internal Control System has a positive effect on the Accountability of Village Fund Allocation Management. This is evidenced by the statistical test of the Internal Control System which has a coefficient value of 0.301 (positive) and a significant value of 0.000 which is smaller than an alpha value (α) of 0.05 ($0.000 < 0.05$). This shows that the more the internal control system improves, the more Accountability of Village Fund Allocation Management increases. Thus, it can be concluded that H3 in this study is accepted.

IV. CONCLUSION

The competence of the village apparatus has a positive effect on the accountability of the management of village fund allocations (ADD). This shows that the more competencies/capabilities of the members/village apparatus, the financial reports presented can be accounted for so that the management of village fund allocations can be used as well as possible. Utilization of information technology has a positive effect on the accountability of village fund allocation management (ADD). This shows that information technology makes it easier for the apparatus to process and account for activities carried out to the community such as village websites and village social media that can publish actual program plans and activities. The internal control system has a positive effect on the accountability of village fund allocation management (ADD). This shows that internal control within an agency can improve the discipline of the apparatus in carrying out their work, including activities related to planning and budget management.

For the competency variable of the village apparatus, it is hoped that the village government can provide regular training and guidance regarding the implementation of the Village Law, procedures for managing village/kelurahan finances, work management and coordination between village/kelurahan officials

and the sub-district level, to the issue of work ethic. For the variable of using information technology, it is hoped that the government can provide opportunities for village officials to take part in certifications such as certification for the use of Siskeudes, Microsoft and so on. For the internal control system variable, the village government should be able to continue to improve the internal control system and provide the widest access for users of financial reports so that accountability for the financial management of village funds will be better.

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