



Human Resources and Village Financial Management: Survey Research in the Bulu-Bulu Village, Jeneponto Regency

Maksud Hakim

Sekolah Tinggi Ilmu Ekonomi YAPTI, Jl. M Ali Gassing No 1, Kabupaten Jeneponto, Sulawesi 92315, Indonesia

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ABSTRACT

This research was conducted in every Village Head Office located in the Bulu-Bulu Village, Jeneponto Regency. The phenomenon that occurs is that the quality of human resources is still low and there is still a lack of openness or transparency, as a result, village financial management has not shown maximum results. This study aims to determine how much influence the Quality of Human Resources and Transparency have on Village Financial Management in each Village Head Office located in the Bulu-Bulu Village, Jeneponto Regency. The method used in this research is descriptive analysis and verification. The unit of analysis used in this study was the village head in each Village Head Office in the Bulu-Bulu Village, Jeneponto Regency, with 16 respondents. The data analysis method used is Structural Equation Modeling (SEM) through Partial Least Square (PLS) approach using SmartPLS 3.3.3 software. The results of this study indicate that (1) Quality of Human Resources has a significant positive effect on Village Financial Management with a contribution of 49,4%, (2) Transparency has a significant positive effect on Village Financial Management by 30%.

E-mail:
maksudhakim@gmail.com

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1. Introduction

Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 113 of 2014 concerning Villages explains that Village Financial Management is all activities that include planning, implementation, administration, reporting and accountability of village finances (Atmadja & Saputra, 2018). The village government prepares village development plans in accordance with the authority with reference to district or city planning and development, village development plans are prepared to ensure the linkage or consistency between planning, budgeting, implementation and supervision, in the implementation of the village budget that has been previously determined, revenue and expenditure transactions arise. village (Wahyuningsih & Kiswanto, 2016).

In the aspect of financial autonomy, in accordance with the mandate of Law Number 6 of 2014, Villages have eight sources of income, of which the largest number is sourced from the APBN (Law No. 6 of 2014 concerning Villages, Article 72 paragraph (1)). The sources of village income include: 1). Village Original Income 2). Village Funds Sourced from APBN 3) . Part of District/City Regional Taxes and Levies 4). Village Fund Allocation from Regency/City 5). The balancing fund received by the Regency/City 6). Financial Aid from Provincial APBD and Regency/City APBD 7). 3rd Party Grants and Donations, and 8). Other Legitimate Village Income (Law No. 6 of 2014 concerning Villages, Article 72 paragraph (1) (Adhinata et al., 2020).

The phenomenon that occurs in village financial management, according to Sujana et al (2020) as the Ministry of Finance, noted an unhealthy phenomenon in village government finances, the majority rely too much on central government transfer funds to finance bureaucratic operations in the APBD

structure in many regions, many depend on central government transfers, can be up to 80 percent (Handayati & Palil, 2020). The low local revenue (PAD) is due to the unexplored potential of the region by the new government, where the PAD is only three percent, but appears as an expansion area (Yulihantini & Wardayati, 2017). The Minister of Finance urged creative local governments to seek new acceptance (Pura, 2019). Another phenomenon in village financial management, as said by Andy Maulana as Consultant for Governance and Public Policy of the Republic of Indonesia, often the problems faced are effectiveness and efficiency, priorities, leakage, maladministration, financial irregularities and low professionalism of implementers and village governance organs. existing ones (Sululing et al., 2018).

Another phenomenon in village financial management that occurs in the field according to Saputra et al (2019) as a former assistant to the PNPM Mandiri Rural District Facilitator (Faskab PNPM MPd) is the first limitation of regulations, that the government's good will and political will by presenting special regulations on villages so far are not enough to help village heads and their apparatus (Saputra et al., 2019). Second, the absence of a budget, there is no budget to finance the preparation of the Design and RAB (Hermawan, 2019).

In addition, incentives for the Village Financial Management Technical Implementation Team (TPTPKD) also do not exist, including the Village TPK (Siagian et al., 2016). Third, lack of capacity and personnel. Managing village finances does not only rely on the power of the village head and his apparatus. But it takes the involvement of various stakeholders in the village, for that, the village needs to have skilled people to help prepare the RPJMDes, RKPDes, Design & RAB and APBDDes. Fourth, supervision, village financial management is still minimal supervision and lack of tightening of budget use, field facts show that public participation in village financial management is still limited and less focused, supervision relies more on regular procedures, the priority is only the role of the Village Consultative Body/BPD (Setyawan et al., 2017).

According to the Minister of Villages, Development of Disadvantaged Regions, and Transmigration, Marwan Jafar stated that one of the phenomena in the quality of human resources is the relatively low quality of human resources (HR) in the village, including village officials who hold government administrative power and management of village funds (Sujana et al., 2020). There are still many people who still doubt the quality of understanding and control of village officials on transparent and accountable village financial management (Purdiyanto et al., 2017). Meanwhile, according to the Director of Financial Facilities and Village Government Assets at the Ministry of Home Affairs (Kemendagri) Benny Irwan, one of the challenges faced in improving village financial management is the quality of human resources (HR) in the village itself. More than 60 percent of the village apparatus only graduated from high school, 19 percent of the village apparatus were undergraduates, and more than 21 percent did not graduate from formal education or did not participate in formal education or only graduated from elementary and junior high schools (Ariyanti & Alfatih, 2019).

In addition to the quality of human resources for village apparatus, the quality of human resources for village government coaches from the provincial, district and sub-district levels will also greatly determine the quality of village governance (Saputra et al., 2019). According to Nafidah et al (2019) as Director General (Dirjen) of Village Administration (Pemdes) of the Ministry of Home Affairs, the quality of village apparatus will certainly have an impact on the effectiveness of village governance in the country, as well as in managing village funds disbursed by the government which continues to increase every year (Manurung, 2019) According to the Deputy for Supervision of Regional Financial Administration, Delina & Siregar (2020), there are still villages that have not prepared a Village Government Work Plan (RKP), do not yet have the procedures needed to ensure orderly administration and management of village finances and assets, and have not prepared reports according to the provisions. The APBDesa evaluation has also not been supported by the readiness of sub-district officials and supervision has not been supported by adequate human resources at the district/city APIP level.

Transparency is the provision of information about government to the public and the guarantee of ease in obtaining accurate and adequate information. According to Zeho et al (2020) as a member of Commission A of the Central Java DPRD, the existence of information disclosure is a provision for the

community to participate in supervising the use of village funds by village officials. If there are things that are not transparent by the village, it can be an early sign of possible fraud. According to the Regent of Brebes Anis, transparency in the management of village funds is an important point, lest mismanagement could lead to legal proceedings related to the management of village finances and assets (Anis, 2020). Transparency is meant by openly compiling the use of village funds to the community, the form can be in the use information board displayed at the Village Hall (Anis, 2020). Transparency itself is an attitude of opening up to the community's right to obtain correct, honest and non-discriminatory information about village financial management at every stage, both in planning and budgeting, budget execution, accountability, and inspection results, while still paying attention to the protection of personal rights, groups, and village secrets.

2. Methods

The method used in this research is to use descriptive and verification methods. By using this research method, it can produce a conclusion from the relationship of the variables studied and can describe the object under study. The type of research used by the researcher is quantitative research, according to Sugiyono (2017) stating that quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis quantitative/statistical, with the aim of testing the established hypothesis. And at this time the object of research by the author is the Quality of Human Resources, Transparency and Village Financial Management. The source of data used in this study is by using primary data sources, it is intended that the data can be directly received by researchers from the object of research by using questionnaire materials. This questionnaire is shown to the financial department of the agency as the object and the treasurer as the respondent. The location of this research was carried out in all Village Head Offices located in Bulo-Bulo District, Jeneponto Regency, as for the time plan for this research starting with the preparation stage until the reporting stage of research results or starting from March 2020 to February 2021.

3. Result and Discussion

3.1 Respondents Response Regarding Transparency

To find out the respondent's perception or response to each indicator regarding transparency, the researcher uses the percentage score. The Transparency variable consists of 4 (four) Indicator items. Availability & Accessibility, Regulatory Framework, Openness of Process, Clarity & Completeness. These indicators are as follows:

Table 1.
Recapitulation of Respondents' Response Scores on Availability & Accessibility of Budget Documents

Statement	Answer Score					% Score Actual	Criteria	
	5	4	3	2	1			
P6	F	0	0	10	6	0	42	Pretty good
	%	0%	0%	62,5%	37,5%	0%	52,5%	
Total Score							42	

The table above is a recapitulation of respondents' answers on the Availability & Accessibility indicators. The response to item number 6, has the highest score of 10 respondents (62.5%) answering point 3, then 6 respondents (37.5%) answering point 2. Respondents' response score is 52.5% (good enough), but there is still a gap of 47.5%.

Table 2.
Recapitulation of Respondents' Response Scores in the Regulatory Framework

Statement		Answer Score					% Score Actual	Criteria
		5	4	3	2	1		
P7	F	1	6	9	0	0	56	Good
	%	6,25%	37,5%	56,25%	0%	0%	70%	
Total Score							56	

The table above is a recapitulation of respondents' answers to the Regulatory Framework indicators. The response to the statement item number 7, has the highest score of 1 respondent (6.25%) answering point 5, then 6 respondents (37.5%) answered point 4, as many as 9 respondents (56.25%) answered point 3. Score respondents' responses were 70% (good), but there was still a gap of 30%.

Table 3.
Recapitulation of Respondents' Response Scores on Process Openness

Statement		Answer Score					% Score Actual	Criteria
		5	4	3	2	1		
P8	F	1	6	9	0	0	56	Good
	%	6,25%	37,5%	56,25%	0%	0%	70%	
Total Score							56	

The table above is a recapitulation of respondents' answers to the Process Openness indicator. The response to the statement item number 8, has the highest score of 1 respondent (6.25%) answering point 5, then 6 respondents (37.5%) answered point 4, as many as 9 respondents (56.25%) answered point 3. Score respondents' responses were 70% (good), but there was still a gap of 30%.

Table 4.
Recapitulation of Respondents' Response Scores on the Clarity and Completeness of Information in Budget Documents

Statement		Answer Score					% Score Actual	Criteria
		5	4	3	2	1		
P9	F	1	6	9	0	0	56	Good
	%	6,25%	37,5%	56,25%	0%	0%	70%	
Total Score							56	

The table above is a recapitulation of respondents' answers to the Process Openness indicator. The response to the statement item number 9, has the highest score of 1 respondent (6.25%) answered point 5, then 6 respondents (37.5%) answered point 4, as many as 9 respondents (56.25%) answered point 3. Score respondents' responses were 70% (good), but there was still a gap of 30%.

Table 5.
Percentage of Respondents' Answer Score Regarding Transparency Variables

No	Indicator	Actual Score	Ideal Score	%Actual Score	Criteria
1	Availability and Accessibility of Budget Documents	42	80	52,5	Pretty good
2	Regulatory Framework	56	80	70	Good
3	Process Disclosure	56	80	70	Good
4	Clarity and Completeness of Information in Budget Documents	56	80	70	Good
Total		210	320	65,62%	Pretty good

Furthermore, the percentage of the total score of respondents' answers in the table above is interpreted into the interpretation scale table of the percentage of respondents' answer scores which are presented in the following figure:

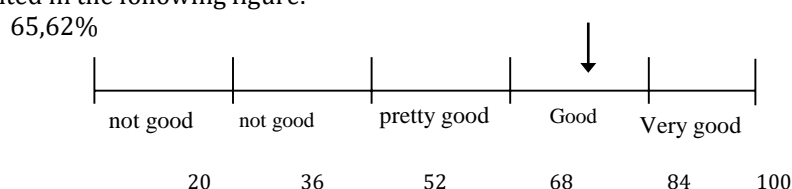


Fig 1. The Percentage Of The Total Score Of Respondents' Answers

The picture above shows that the results of the calculation of the percentage of the total score of the Human Resources Quality variable of 65.62% are between the 52% - 68% interval. Thus it can be concluded that the Transparency variable is in a fairly good category, this shows that there are still weaknesses in Transparency in the indicators of Availability and accessibility of budget documents, regulatory frameworks, process openness and clarity and completeness of information in budget documents.

3.2 Respondents' Responses Regarding Village Financial Management

To find out the respondent's perception or response to each indicator regarding Village Financial Management, the researcher uses the percentage score. The Village Financial Management variable consists of 3 (three) Indicator items. Accountable, Participatory and Orderly and Budgetary Discipline. These indicators are as follows:

Table 6.
Recapitulation of Respondents' Response Scores on Accountable

Statement		Answer Score					% Actual Score	Criteria
		5	4	3	2	1		
P10	F	2	5	9	0	0	57	Good
	%	12,5%	31,25%	56,25%	0%	0%	71,25%	
P11	F	3	5	8	0	0	59	Good
	%	18,75%	31,25%	50%			73,75%	
P12	F	2	4	10	0	0	56	Good
	%	12,5%	25%	62,5%			70%	
Total Score							165	

The table above is a recapitulation of respondents' answers to the Accountable indicator. The response to the statement item number 10, has the highest score of 2 respondents (12.5%) answering point 5, then 5 respondents (31.25%) answering point 4, then 9 respondents (56.25%) answering point 3. Score respondents' responses were 71.25% (good), but there was still a gap of 28.75%.

Table 7.
Percentage of Respondents' Answer Score Regarding Village Financial Management Variables

No	Indicator	Skor Aktual	Skor Ideal	% skor Aktual	Criteria
1	Accountable	165	240	68,75	Good
2	Participatory	54	80	67,5	pretty good
3	Orderly and Budgetary Discipline	270	400	67,5%	Pretty good
Total		489	720	67,91%	Pretty good

Furthermore, the percentage of the total score of respondents' answers in the table above is interpreted into the interpretation scale table of the percentage of respondents' answer scores which are presented in the following figure:



Fig 2. The Percentage Of The Total Score Of Respondents' Answers

The picture above shows that the results of the calculation of the percentage of the total score of the Village Financial Management variable of 67.91% are between the 52% - 68% interval. Thus it can be concluded that the Village Financial Management variable is in a fairly good category, this shows that there are still weaknesses in Village Financial Management on the indicators of Accountability, Participatory, and Orderly and Budgetary Discipline.

3.3 Hypothesis Testing Results

To see whether the effect given by the two exogenous latent variables is significant or not, the following hypothesis testing is carried out:

- a. The Influence of the Quality of Human Resources (X1) on Village Financial Management (Y)
 - H0 : Quality of Human Resources has no significant effect on Village Financial Management
 - Ha : Quality of Human Resources has a significant effect on Village Financial Management
- The level of significance (□) used is 0.05 or 5%. Decision making criteria:
- 1). Reject Ho and accept Ha if tcount > tcritical
 - 2). Accept Ho and reject Ha if the value of tcount < tcritical

Table 8.

T-test of the Quality of Human Resources (X1) on Village Financial Management (Y)

Latent Variable	Path Coefficient	T statistics	t critical	Information	Conclusion
X1 -> Y	0,573	2,217	2,145	Ho rejected	Significant

Source: Data processed using PLS software

Based on the table above, the tstatistic value for the X1 variable is 2.217. This value is greater than 2.145, so it can be concluded that H0 is rejected and Ha is accepted, meaning that the Quality of Human Resources is proven to have an effect on Village Financial Management in 16 village heads for each village in Bulu-Bulu Village, Jeneponto Regency. If illustrated, the tstatistics and critical values for the partial test of X1 appear as follows:

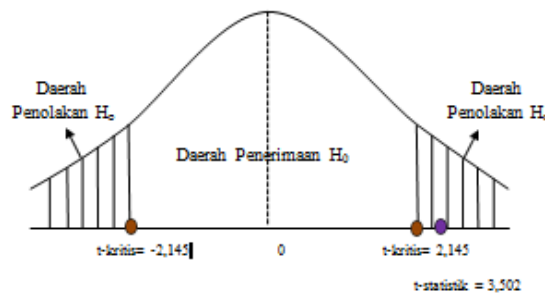


Fig 3. Variable Hypothesis Testing Curve X1 against Y

- b. The Effect of Transparency (X2) on Village Financial Management (Y) (Hypothesis 2)
 - H0 : Transparency has no significant effect on Village Financial Management
 - Ha : Transparency has a significant effect on Village Financial Management
- The level of significance (□) used is 0.05 or 5%. Decision making criteria:
- 1). Reject Ho and accept Ha if tcount > tcritical
 - 2). Accept Ho and reject Ha if the value of tcount < tcritical

Table 9
Transparency t-test (X2) on Village Financial Management (Y)

Latent Variable	Path Coefficient	Tstatistics	T critical	Information	Conclusion
X2 -> Y	0,366	2,307	2,145	Ho Rejected	Significant

Source: Data processed using PLS software

Based on the table above, the tstatistic value for the X2 variable is 2,307. This value is greater than 2.145, so it can be concluded that H0 is rejected and Ha is accepted, meaning that transparency is proven to have an effect on Village Financial Management in 16 village heads for each village in Bulu-Bulu Village, Jeneponto Regency. If illustrated, the tstatistics and critical values for the partial test of X1 appear as follows:

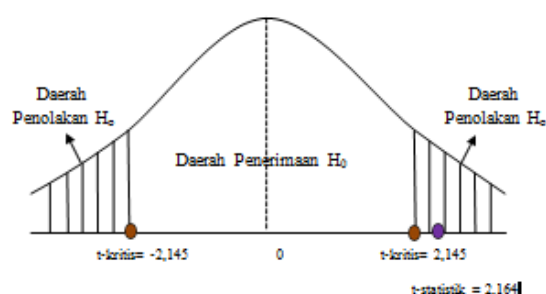


Figure 4. Variable Hypothesis Testing Curve X2 against Y

In this section, we will explain the effect of each independent variable on the dependent variable. In testing the hypothesis, it can be seen that the t-count value of 2.217 is greater than the t-table of 2.145. That is, the Quality of Human Resources has an effect on Village Financial Management in 16 Village Head Offices in the Bulu-Bulu Village, Jeneponto Regency. Based on the results of the study, the Quality of Human Resources (X1) has an effect of 49.4% on Village Financial Management (Y) with a correlation value of 0.863 which means that the Quality of Human Resources has a strong influence in a positive direction on Village Financial Management. The direction of the positive relationship between the Quality of Human Resources and Village Financial Management shows that the better Quality of Human Resources will be followed by good Village Financial Management as well.

The phenomenon found in the field is the relatively low quality of human resources (HR) in the village, including the village apparatus who holds the power to manage village funds. There is also a lack of understanding and control of village officials in transparent and accountable village financial management. (Marwan Jafar, 2015, Minister of Villages, Development of Disadvantaged Regions, and Transmigration). The majority of the village apparatus only graduated from high school, and a small proportion of the village apparatus were graduates. There are also villages that have not compiled a Village RKP, which is in accordance with the procedures needed to ensure orderly administration and management of finances and village assets (Dadang Kurnia, 2017, Deputy for Supervision of Regional Financial Administration). So from the results of this study it is known that the Quality of Human Resources has an influence of 49.4% on Village Financial Management, while the remaining 50.6% is influenced by other factors not examined in this study.

This is in accordance with what the researchers found in the field, namely through the descriptive results of the variable Quality of Human Resources with a percentage of 68% which can be interpreted in the fairly good category, and there is still a gap of 32%, which proves there are still weaknesses. While the researchers also found the same thing related to the Village Financial Management variable with a percentage of 67.91% which can be interpreted in the fairly good category, and there is a gap of 32.09% which proves there are still weaknesses. It can also be seen from

the loading factor for the variable Quality of Human Resources on the indicators of Intellectual Quality and Education which are still low. As for the Village Financial Management variable, the biggest indicator on factor loading is budget order and discipline, which means that the indicator has a big influence. So that the village government should be able to improve Intellectual Quality, especially in understanding village financial governance, so that village financial management will also be well managed as well.

Based on the results of the study, Transparency (X2) has an effect of 30% on Village Financial Management (Y) with a correlation value of 0.821 which means that Transparency has a very strong influence in a positive direction on Village Financial Management in 16 Village Head Offices in the Bulu-Bulu Wetan District, Jeneponto Regency, West. The direction of the positive relationship between Transparency and Village Financial Management shows that better Transparency will be followed by good Village Financial Management. The phenomenon that occurs is that the larger the number of village funds, the more corruption cases. This is because some individuals are not open in terms of Village Financial Management. There are also unscrupulous village heads who have been abusing their duties and authority by taking over the duties of the treasurer. (Iwan Irmawan, 2020 Sinjai Police Chief)

So from the results of this study it is known that Transparency has an influence of 30% on Village Financial Management, while the remaining 70% is influenced by other factors not examined in this study. This is in accordance with what the researchers found in the field, namely through the descriptive results of the Transparency variable with a percentage of 65.62% which can be interpreted in the fairly good category and there is still a gap of 34.38% which indicates a problem. Meanwhile, the researchers also found the same thing in the field related to the variables of Village Financial Management, namely with a percentage of 67.91% and there is a gap of 32.09% which proves there are still weaknesses. In loading the factor on the Transparency variable, the indicator that has a large influence is the indicator of Clarity and Completeness of Information in the Budget Document with a value of 0.854, while the indicator that has a low value is the Availability and Accessibility of the Budget Document with a value of 0.736, so that the indicator has little effect. on Village Financial Management.

4. Conclusions

Based on the results of research and discussion on the Influence of Human Resource Quality and Transparency on Village Financial Management at the Village Head Office in the Bulu-Bulu Village, Jeneponto Regency, the researchers drew the following conclusions, Human Resource Quality has an effect on Village Financial Management. With a strong and positive correlation category, which means that the better the Quality of Human Resources, the better the Village Financial Management. In this study, the quality of human resources is in fairly good criteria, this indicates that there are still weaknesses in the quality of human resources, especially in the indicators of intellectual quality. Then transparency has an effect on Village Financial Management. With a very strong and positive correlation category, which means the better the transparency, the better the Village Financial Management will be. In this study, Transparency is in fairly good criteria, this indicates that there are still weaknesses in Transparency, especially in the indicators of Availability and Accessibility of Budget Documents.

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