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Analisis Faktor-Faktor yang Mempengaruhi Tanggung Jawab Pengelolaan Dana Desa di Desa Namorambe Rency

ANALYSIS OF FACTORS INFLUENCING RESPONSIBILITY FOR VILLAGE FUND MANAGEMENT IN THE VILLAGE OF NAMORAMBE RENCY

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ABSTRAK

Penelitian ini membahas tentang kompetensi Pemerintah Desa, Sistem Pengendalian Intern dan Aksesibilitas Keuangan terhadap akuntabilitas pengelolaan dana desa, penelitian ini sangat bermanfaat untuk monitoring akuntabilitas pengelolaan Dana Desa di Kecamatan Namorambe. Penelitian ini merupakan penelitian explanatory research dengan desain penelitian 36 desa dengan sampel 93 orang yang ditemukan aparatur pemerintah desa. Informasi yang digunakan bersifat primer dan dianalisis menggunakan uji statistik SPSS tipe 23. Jenis penelitian ini adalah kuantitatif. Hasil penelitian menunjukkan bahwa Kompetensi Pemerintah Desa berpengaruh positif dan signifikan terhadap Akuntabilitas Pengelolaan Dana Desa, sedangkan Sistem Pengendalian Intern dan Aksesibilitas Laporan Keuangan berpengaruh negatif dan signifikan terhadap Akuntabilitas Pengelolaan Dana Desa.

Kata Kunci: Akuntabilitas Pengelolaan Dana Desa

ABSTRACT

This research discusses the competence of Village government, Internal Control System and Financial Accessibility towards village fund management accountability, this research is very useful for monitoring the accountability of Village Fund management in Namorambe District. This research is an explanatory research with a research design of 36 villages with a sample of 93 people who found village government officials. The information used is primary in nature and analyzed using the SPSS type 23 statistical test. This type of research is quantitative. The results of this research show that the Village Government Competence has a positive and significant impact on Village Fund Management Accountability, On the other hand, the Internal Control System and Financial Report Accessibility have a negative and significant impact on Village Fund Management Accountability.

Keywords: Village Fund Management Accountability

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INTRODUCTION

According to information from Indonesia Corruption Watch (www.antikorupsi.org), between 2016 and August 10, 2017, there were 110 cases related to embezzlement of village funds. In these 110 cases, the executioner was usually executed by the village chief. Moreover, the corrupt perpetrators arrested were village officials totaling 30 people as well as the wives of the village head up to 2 people. Of the 110 cases, the state's total losses reached Rs 30 billion. There are various patterns of corruption in the abuse of village funds, including embezzlement, abuse of households, abuse of power, illegal levies, budget increases, false reports, budget cuts and bribes.

The central government started disbursing village funds in 2015 with the approval of the village fund budget of Rs 20.67 trillion by the government and the DPR. in the APBN 2015. Every year, the village funds always increase, based on a statement from the Minister of Villages for Upper Regional Development and Transmigration (PDTT), who told Kompas. com: "The government is trying to improve the well-being of the community through the provision of village funds, to reduce disparities between regions and to correct the implementation of equitable development. Since the distribution

of village funds in 2015, many village council members and village leaders have been caught embezzling villages. Witness President Joko Widodo, who said on Republika.co.id: "In fact, 900 village chiefs have been affected (court cases) and we realize that there are things that we have to solve and we let's not close our eyes. . "The president ruled that village funds are not an innovation for the equitable development of village communities, but weak control creates loopholes for abuse of village funds.



Source: (<https://kompas.com>), 2021

Figure 1. Table of village fund amounts

This research examines village fund management responsibilities and the variables that affect them, such as village government authority, internal control system, and accessibility of financial reporting.

Theoretical Framework and Assumptions

Based on Permendagri Issue 20 of 2018, Village Government is the

administration of government affairs and the interests of local residents in the unitary state government system of the Republic of Indonesia. The village government is the village chief or other name supported by elements of the village as part of the village government.

The administration of the village is ensured by the municipal council. Village authority includes the power to control village administration, carry out village development, develop villagers, and empower villagers based on community initiatives, native rights, and village customs (Law No. 6 of 2014, Article 18). The village council is made up of a village council and a village council (BPD). The village government consists of village heads and village traits. In accordance with PP No. 72 of 2005 on Villages. Article 30 provides that the village council is a representative of the affected population, with representation determined by consultation and consensus, and composed of chiefs of civilians, traditional chiefs, of group leaders, religious scouts and other personalities consists of, or leader Other communities Under the passed village law, the village government was formed as an institution that controls the villagers and organizes the administration of the village.

Obligations/Responsibility

According to Renyowijoyo (2013: 3) public accountability is the obligation of the guardian (agent) to account, present, inform and notify the guardian (principal) of all activities and activities that fall under his responsibility take responsibility. Public responsibilities include 2 types, namely:

1. Vertical responsibility
2. Horizontal responsibility

Public accountability of public domain organizations includes 4 stages of accountability that must be fulfilled by public domain organizations:

1. Responsibility for justice and legality.
2. Process Responsibilities.
3. Program Responsibilities,
4. Political responsibility,

Management Of Village Banks

Excerpt from issue 20 of Permendagri from 2018 concerning the financial management of villages. Village financial management is a universal activity that includes the planning, implementation, administration, reporting and accountability of village finances. Village funds are managed in accordance with the principles of village fund management. These principles are the values that inspire Village Financial Management. These principles give rise to basic principles and must be reflected in every act of village financial management. Principles and

principles are useless if they are not expressed in action.

Village Fund Management Responsibilities

The interpretation of good governance is often referred to as good governance. For Mardiasmo (2002), accountability is one of the characteristics of good governance. Responsibility is the obligation of each person, group or entity to fulfill their obligations (Rudito, 2016). At the same time, according to Mardiasmo (2002), public responsibility is a (mandatory) obligation assigned to calculate, record, notify and notify the trustee of all activities and activities that are (in principle) under his responsibility. fall. have the right and authority to dispute liability.

Based on Permendagri No. 20 of 2018 regarding Village Financial Management, Village Financial Management is experienced in several stages as follows:

1. Village government planning
2. Implementation
3. Administration
4. Report
5. Bonds

Village Management Skills

For Law No. 13 of 2003 relating to work, Article 1(10) states that competence is each person's ability to work, which includes aspects of knowledge, skills and behavior at work according to formalized standards.

The competency of village government as a characteristic of village government that affects the exercise of Puncak regency. On the other hand, village fund managers should have a good knowledge of village fund management and accountability, as village managers who are experienced in village financial management can increase the accountability of villagers and vice versa. and Adnan, 2019).

For Spenser, it is reported in Hupatea and Thoha (2008) that competence has 5 characteristics but only 3 main characteristics that can be easily seen and assessed, namely: knowledge, expertise and behavior, on the other hand those that are invisible and hard to assess . to understand. in personality and motivation. For more details, it is described as follows:

1. Knowledge
2. Skills
3. Behavior
4. Nature
5. Pattern

Internal Control System

For PP No. 60/2008 the Government Internal Control System (SPIP) has to ensure that the organizational goals can be properly achieved through efficient, effective and goal-oriented activities with the management and all employees, which is a process. the integration of actions and activities that is constantly attempted by. A reliable report. Finance, Protection of

Government Assets and Legal Compliance. The Internal Control System (SPIP) is an internal control system that is fully implemented in the state and local governments.

The above internal control objectives can be achieved by management practicing the components of internal control for each activity. The auditing standards comply with PP No. 60/2008 by specifying 5 internal control elements linked to the COSO declaration (1992). The 5 elements of internal control are:

1. Control area
2. Risk Assessment
3. Control Activities
4. Data and Communications
5. Surveillance

Financial accessibility of the village

Accessibility can be seen as a form of holding regional governments accountable to the public in an open and honest way by making financial data easily accessible to various interested users (Mustofa, 2012). Mardiasmo (2005) stated: "The public's right to financial information stems from the concept of public accountability, which uses the financial records of public organizations to produce accountability and management reports.

Based on the above description and various arguments, in order to ensure that village funds are managed as public funds by the

village government, it is necessary to inform the residents through an accepted media outlet. Accountability for managing village funds can be controlled by residents and stakeholders if accessible data describing how village funds are managed can be disseminated through various media.

There are 3 characteristics that affect the accessibility of degrees (Wahida, 2015), namely:

1. Open in mass media
2. Easily accessible
3. Availability of Data

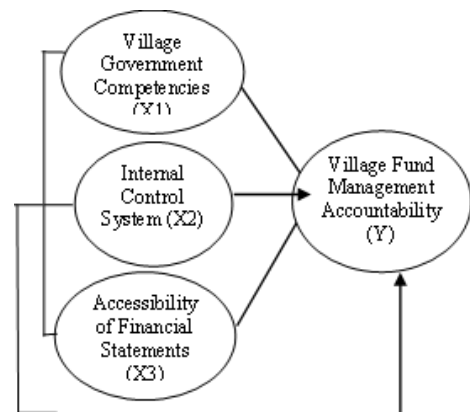


Figure 2. Reflection frame

Hypothesis

- H1 : The responsibility of the village government has a positive and significant impact on the responsibility for the leadership of the DD.
- H2 : The internal control system has a positive and significant impact on DD management accountability.
- H3 : Accessibility of financial statements has a positive and significant impact on DD management accountability.

H4 : Competence of the village government, internal control system and accessibility of financial statements have a combined effect

RESEARCH METHODS

This study was conducted in a village in Namorambe District, Deli Serdang Regency. The study period will start in March 2021 until the completion of this research.

The population of this study is the village apparatus and village characteristics of Namorambe District, Deli Serdang Regency, up to 36 villages, the population is studied by selecting respondents according to specific criteria (purpose-driven sampling). The criteria used to select the response criteria are the device and a team of DD managers who perform functions in DD management including:

1. Village Financial Management Authority
2. Technical Implementation Coordinator for Village Financial Management
3. Financial Affairs Personnel
4. Partner of the village government

RESULTS AND DISCUSSION

From the questionnaire distributed to the respondents, the results come from the responses of the respondents who can describe the descriptive study. Here are the respondents' responses to the statements of each variable.

Statistical Results

Validity Test

The statement can be considered valid if $r_{count} > r_{table}$. At 5% significance with degrees of freedom $df = 92 - 3 = 89$.

It can be seen that the r_{table} in this study is 0.2061 when viewed from each item of the corrected item questionnaire the overall correlation is greater than 0.2061 until all item variable cases are fully valid.

Reliability Test

Verification of the reliability of internal control system variables, quality of human resources, transparency, monitoring and accountability of village finances using Cronbach's alpha score. The results of the instrument validity tests are presented in Table 1 below:

Table 1. Reliability test results

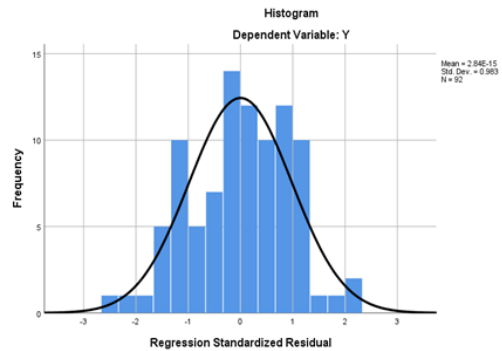
Variabel	Cronbach's Alpha	Alpha	Reliabilitas
Village Fund Management Accountability (Y)	0,850	0,60	Reliabilitas
Village Government Competence (X1)	0,723	0,60	Reliabilitas
Internal Control System (X2)	0,897	0,60	Reliabilitas
Accessibility of Financial Statements (X3)	0,726	0,60	Reliabilitas

Source: Processed results of SPSS 23, 2021

Classic assumption test

Normality test

Normality test aims to identify the distribution of data in the variables to be used in research. In Figure 3 below, we want to explain the histogram results in this research



Source: Processed results of SPSS 23, 2021

Figure 3. Histogram Results

Table 2. Kolmogrov-Smirnov . results

One-Sample Kolmogorov-Smirnov Test			
		Unstandardized Residual	
N		92	
Normal	Mean	.0000000	
Parameters ^{a,b}	Std. Deviation	7.46145165	
Most Extreme Differences	Absolute	.075	
	Positive	.068	
	Negative	-.075	
Test Statistic		.075	
Asymp. Sig. (2-tailed)		.200 ^{c,d}	

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Processed results of SPSS 23, 2021

Multicollinearity Test

The multicollinearity test is useful to test whether there is a correlation between the independent variables in the regression model. The following are the requirements for making a multicollinearity test decision:

- If the tolerance value is > 0.10 and the VIF value is < 10 , it can be said that there is no multicollinearity.
- If the tolerance value is < 0.10 and the VIF value is > 10 , it can be said that multicollinearity exists.

Table 3. Multicollinearity Test Results

Model	T	Sig.	Collinearity Statistics	
			Tolerance	VIF
(Constant)	10.830	.000		
Kompetensi Pemerintah Desa (X_1)	2.223	.029	.754	1.326

Sistem Pengendalian Internal (X ₂)	-2.703	.008	.578	1.730
Aksesibilitas Laporan Keuangan (X ₃)	-2.141	.035	.690	1.450

Source: processed results SPSS 23, 2020

Based on the table above, the tolerance value is > 0.10 and $VIF < 10.00$. This shows that not all independent variables experience multicollinearity

Heteroscedasticity Test

The heteroscedasticity test aims to test whether there is an inequality in the variance of the residuals from one observation to another in a regression model (Ghozali, 2013). Heteroscedasticity tests in this study used the heteroscedasticity test in this study using Park's test. Park's test is performed by increasing the residual and then taking the natural logarithm (Ln). The results of the heteroscedasticity test are presented in the table below:

Table 4. Heteroscedasticity test table

Model	Standardized Coefficients	
	Beta	Sig.
1 (Constant)		.014
Kompetensi Pemerintah Desa (X ₁)	-.179	.141
Sistem Pengendalian Internal (X ₂)	.055	.690
Aksesibilitas Laporan Keuangan (X ₃)	-.101	.423

Source: Processed results of SPSS 23, 2021

Based on the results of the heteroscedasticity test shown in this table, if the values of the three independent variables are greater than the significant level of 0.05, it can be concluded that there is no heteroscedasticity in the regression type.

Multiple Linear Regression Test

Analysis of the data used in this research is multiple regression analysis (Multiple Regression) which is intended to test the effect of independent variables on the dependent variable.

Table 5. Multiple Linear Regression Results

Model	Unstandardized Coefficients	
	B	Std. Error
1 (Constant)	149.869	13.839
Kompetensi Pemerintah Desa (X ₁)	.730	.328
Sistem Pengendalian Internal (X ₂)	-.405	.150
Aksesibilitas Laporan Keuangan (X ₃)	-1.930	.902

Source: Processed results of SPSS 23, 2021

The structural equation from the regression results above is as follows:

$$Y = 149.869 + 0.730 X_1 - 0.405X_2 - 1.930X_3 + e$$

Simultaneous Test (F)

The F-test aims to identify whether the independent variables simultaneously significantly affect the dependent variable. The F-test can be seen in table 6 below:

Table 6. Simultaneous Test (F)

Model	Df	F	Sig.
1 Regression	3	7.637	.000 ^b
Residual	88		
Total	91		

Source: Processed results of SPSS 23, 2021

Based on Table 6, it shows $F_{count} (7.637) > F_{table} (2.71)$ and a significance level of $0.000 < 0.05$. The test results show that the significance value of the f-test is obtained by a value of 0.000, so the significance value obtained is less than the given probability ($0.000 < 0.05$). So H_0 is rejected and H_a is accepted. It can therefore be assumed that the variables competence of the village government, internal control system, accessibility of financial reports together influence the responsibility for the management of DD in the district of Namorambe.

T-test (partial test)

The t-test is intended to show to what extent the influence of an explanatory variable can be attributed to the change in the

dependent variable. The t-test can be seen in Table 7 as follows:

Table 7. T-test results (partial)

Model	T	Sig.
1 (Constant)	10.830	.000
Kompetensi Pemerintah Desa (X_1)	2.223	.029
Sistem Pengendalian Internal (X_2)	-2.703	.008
Aksesibilitas Laporan Keuangan (X_3)	-2.141	.035

Source: Processed results of SPSS 23, 2021

In this study, the t test is used with $df = n - 3$; $df = 89$ and the significance level (α) = 5% to obtain a table of 1.987. The results of the hypothesis are accepted if $t_{count} > t_{table}$ or have a sign $t < 0.05$. Based on the table above, the results of the (partial) t-test are obtained as follows:

1. In the t-test, the value of $t_{count} > t_{table}$ ($2223 > 1987$). The significant value of t for the village management skill variable is 0.029 and this value is less than the probability of 0.05 ($0.029 < 0.05$). So in this test it turns out that H_0 and H_a are accepted. This means that the variable "village governance competence" has a positive and significant impact on the responsibility for the management of village funds in the villages of Namorambe district.

2. In the t test, the value of $t_{count} > t_{table}$ ($-2.703 < 1.987$). The significance value of t for the internal control variable is 0.008, and this value is less than the probability of 0.05 ($0.008 < 0.05$). Thus, in this test, it turns out that H_0 is rejected and H_a is partially accepted.
3. 2. In the t test, the value of $t_{count} > t_{table}$ ($-2.703 < 1.987$). The significance value of t for the internal control variable is 0.008, and this value is less than the probability of 0.05 ($0.008 < 0.05$). Thus, in this test, it turns out that H_0 is rejected and H_a is partially accepted.

Determinant Coefficient (R^2)

The value of the coefficient of determination (R^2) is used to measure the influence of the independent variable. In Table 8 the following are the results of the determination test.

Table 8. Determination Results (R^2)

Model	R Square	Adjusted R Square
1	.207	.180

Source: SPSS 23, 2020

From the table above, the adjusted R-squared coefficient of determination is 0.180. This shows that the ability of the variables "Competence of village administration", "Internal control system" and "Accessibility of

financial reports" to account for the management of village funds in the villages of Namorambe district is 18.0%. In contrast, the remaining 82.0% is the influence of other independent variables not examined in this study.

Discussion Of Research Results

Partial impact of village government competence on responsibility for management of village funds

The results of this study support hypothesis 1, which states that the variable "village government competence" has a significantly positive effect on the responsibility for responsibility for the management of village funds in the villages of Namorambe district. This village government competence goes well, the responsibility for the management of village funds will also improve.

Partial impact of the internal control system on the responsibility for the management of village funds

The results of the study partially support hypothesis 2, which states that the internal control system variable has a positive and significant effect on the accountability of the management of village funds in the villages of Namorambe district. This concludes that if the results of the internal control system are higher, it will translate into lower accountability in the management of village funds.

The impact of partial accessibility of financial statements on accountability for village fund management

The results of the study partially support Hypothesis 3, which states that the variable of accessibility of financial statements has a positive and significant impact on the responsibility for managing village funds in the villages of Namorambe district. This question defines that while the results of accessibility of financial statements remain high, the level of accountability for the management of village funds will remain low.

The influence of the responsibility of the village government, the internal control system and the simultaneous accessibility of financial reports on the responsibility for the management of the village treasury

The results of this study support Hypothesis 4, which is to report that village government accountability, internal control system, and accessibility of financial reports together affect the responsibility for managing village funds. The simultaneous influence of the responsibility of the village government, the internal control system and the accessibility of financial reports on the responsibility for the management of village funds in the villages of Namorambe district. This means if

the competence of the village government, the internal control system and the accessibility of financial reporting can be implemented and implemented correctly, the resulting accountability for the management of village funds will continue to be good. On the other hand, if the implementation of the village administration's competency system, internal control system and financial reporting accessibility is not effective, it will result in poor financial reporting.

CONCLUSION AND PROPOSALS

Conclusion

There are also conclusions of this research are:

1. The implementation of village management skills has a significant positive effect on the accountability of DD management.
2. The implementation of the internal control system has a significant negative impact on the accountability of DD management.
3. The implementation of financial reporting accessibility has a significant negative impact on SD.

Excitation

There are also suggestions from this research, namely:

1. It is best for village parties in Namorambe District to improve

good governance by practicing the principles of village government competence, internal control systems and ensure accountability of a responsible, transparent and responsible management of SD.

2. For the next research:

- a. Multiply more references and expand the scope of similar studies by observing other sub-districts and surveying villages throughout the district.
- b. Increase the number of respondents to the next survey for clearer and more precise data.
- c. Increase other variables outside of the studied variables, such as civic participation, quality of human resources, use of data technology and others.

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Pengelolaan Keuangan Desa*

*Peraturan Menteri Dalam Negeri No 20
Tahun 2018 tentang Pengelolaan Keuangan
Desa.*

*Undang-Undang Nomor 13 Tahun 2003
tentang Ketenagakerjaan*

*Undang-undang Nomor 6 Tahun 2014
tentang Desa.*