



**THE EFFECTIVENESS OF VILLAGE FUND MANAGEMENT:
ACCOUNTABILITY, TRANSPARENCY AND COMMUNITY
PARTICIPATION**

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Abstract

Government accounting principles, such as accountability, transparency, and participation, are a form of central government, regional, and village obligations. As a government unit directly managing communities with different backgrounds, interests, and needs, the village plays a very important role. In managing village funds, accountability, transparency, and community participation are very important things to do. This study examines and analyzes the effect of accountability and transparency on village fund management in Pati District, with community participation as a moderation variable. This study used research with a quantitative approach. The type of data used in this study is quantitative data. The source of data in this study is primary data. Data collection techniques for this study use survey techniques carried out by distributing questionnaires directly to research respondents. This study used a questionnaire with a Likert Scale model. Structural equation modeling-partial least square (SEM-PLS) tests model hypotheses using SmartPLS. The samples obtained amounted to 300. The respondents in this study were village heads, village secretaries, and village treasurers in Pati Regency. Based on the results of the analysis and hypothesis tests, it proves that accountability and transparency positively affect the effectiveness of village fund management in Pati Regency. This research contributes to the government and community as a reference and evaluation of the government in village fund management. Thus, the budget can empower the community and become information material to optimize community expertise.

Keywords: Village Fund Management, Accountability, Transparency, Community Participation

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INTRODUCTION

The rapid globalization that demands competitiveness in every country also demands competitiveness in every local government. The competitiveness of local governments is expected to be achieved through increasing government independence. Law No. 33 of 2004 concerning the Financial Balance of Central and Regional Governments makes reforms of regional financial accounting and regional financial management widely carried out to meet the demands of transparency and public accountability of local governments for public financial management (Putra & Rasmini, 2019).

Law No. 32 of 2004 concerning Regional Government states that regions are given the widest possible autonomy to manage all government administration outside the central government's authority to make regional policies related to improving services and community empowerment, as well as real and responsible autonomy. Real autonomy means carrying out its business based on the authority given and the characteristics of a region. Responsible is autonomy which in its implementation must align with the aims and objectives of granting autonomy, namely advancing the region and improving the welfare of the people. The emergence of regional autonomy regulations requires villages to take care of their

governance and manage their funds in a directed and efficient manner to realize a prosperous village community (Pahlevi et al., 2022).

The management of village fund allocation is undoubtedly carried out based on existing regulations, so there are no irregularities in managing village funds. Village fund allocation is a form of disbursement of funds made by the government to support village development. The central and local government financial balance fund is a source of village fund allocation funds which are then received by districts or cities to be given to villages (Putra et al., 2017). Village finance must be processed based on transparent, accountable, and participatory principles. The regulations related to village funds have been prepared in the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management.

Government accounting principles, such as accountability, transparency, and participatory financial management, are a form of central government, regional and village obligations. As a government unit directly managing communities with different backgrounds, interests, and needs, the village plays a very important role (Kisnawati et al., 2018).

In managing village funds, the principle of accountability is a very important

thing to do. This principle is for reporting purposes for local and central governments and as a form of indirect accountability to the community. According to Mardiasmo (2009), accountability is an obligation to provide accountability and explain the performance and actions of a person/leader of an organization to parties who have the right or who are authorized to hold accountable in the form of reports with the principle that every village financial management activity must be accountable in accordance with laws and regulations. Accountability is used as a mechanism for accountability for the performance of public officials, which is described through actions that follow ethical behavior (Making & Handayani, 2021).

In addition to the principle of accountability, transparency is also needed to realize effective management of village funds. Transparency is a principle of openness that allows villagers to know and access information about village finances, guarantees all parties understand the entire process at every stage, and guarantees access for all parties to obtain information related to village fund management (Ramadhani & Yuliati, 2021). Transparency is carried out to provide explanations and accountability to the community regarding the program of an activity that has been carried out or is being carried out along with the resources used Mardiasmo (2009).

The principle of community participation in village fund management must exist, which is important because it can build common goals regarding development priorities in the village. Community participation also influences village fund management because there are aspects of supervision and aspiration. Without strong control from the community in village financial management, various deviations from village finances are possible. Sujarweni (2015) explained that participation is a principle where every villager in the village concerned has the right to be involved in every decision-making in every activity organized by the village government where they live.

The existence of large village funds can cause new problems, such as many who are worried about the management of village funds that are prone to fraud which leads to corruption by village officials. In 2015-2020, 676 defendants in public corruption cases in villages based on ICW or Indonesian Corruption Watch data. Therefore, it is necessary to know the level of transparency, accountability, and participation in village financial management. Cases of misappropriation of village funds also occurred in the Pati area. One is the head of Bulumanis Lor village in Margoyoso District, Pati Regency. The village head was reported to the Special Criminal Investigation Directorate (Ditreskrimsus) of the Central

Java Regional Police in 2020 for alleged corruption in using village funds. The village chief was suspected of corruption in 2018 due to the use of village funds. As a result of alleged corruption, there were losses of up to Rp 175,280,000.

The misuse of village funds raises concerns from the community and the government. If analyzed more deeply, the government has established guidelines regarding village funds as stipulated in the Regulation of the Minister of Home Affairs No. 37 of 2007 concerning Village Financial Management Guidelines, which contains an explanation of accountability related to village fund management. Implementing this policy is expected to make village fund management more effective and efficient with accountability and transparency. However, in its implementation, village officials still carry out many misappropriations regarding village funds. The steps taken to reduce the potential of village apparatus to misuse village funds are to apply government accounting principles such as accountability, transparency, and community participation when managing village funds.

The regulation on determining the allocation of village funds for Pati Regency is regulated in the Pati Regent Regulation No. 9 of 2014. In the 2023 fiscal year, village fund allocation has decreased compared to 2022. The village fund in 2022 is IDR 427.096 billion. Then in 2023, this is IDR 372.985

billion. So that it decreased by IDR 54,110 billion, and these funds were distributed to 406 villages in Pati district.

Research conducted by Nurfitri & Ratnawati (2023) shows that accountability and participation positively affect the management of village fund allocation. Research by Pahlevi et al. (2022) also proves that there is an influence between transparency, accountability, and community participation on the management of village fund allocation. Research conducted by Nurfitri & Ratnawati (2023) and Fahisa & Afriyenti (2023) shows that transparency, accountability, and community participation have significant positive roles in managing village fund allocation. The quality of village fund allocation management will increase if the implementation of an accountable, transparent, and community participation attitude also increases.

This study examines and analyses the effect of accountability and transparency on village fund management in Pati District, with community participation as a moderation variable. This research contributes to the government and community as a reference and evaluation of the government in village fund management. Thus, the budget can empower the community and become information material to optimize community expertise.

THEORETICAL BASIS

Agency Theory

Agency theory is a contract between managers (agents) and owners (principals) (Jensen & Meckling, 1976). The principals are parties who mandate other parties, namely agents, to carry out all activities on behalf of the principals in their capacity as decision-makers. Agency theory assumes that each party tends to maximize its utility and that agents do not always act by the principals' wishes, giving rise to conflicts of interest between principals and agents.

The government acts as an agent or manager, obliged to provide accountability, present, and report to the community as the principal of all activities. The community who act as principals expect the achievement of good government performance; these achievements can be recognized based on reporting good financial performance and service to the community, while how good financial performance and service reporting depends on the strategy applied by the government. If the results achieved by the government are good, then public trust in the government will increase (Zaki et al., 2023). This relationship gives rise to a contract between the community and the village government where the contract is the authority to the agent to carry out all work responsibly following Law number 20 of 2018 concerning Villages.

Village Fund Management

Village Fund is a fund derived from the State Budget given to villages and sent through the Local government budget in the district/city and is used to carry out village operations, development, and empowerment of the community. In the Regulation of the Ministry of Home Affairs, Number 20 of 2018, concerning Village Financial Management, village fund management is the entire series of activities in the village government's application of village finance as a stakeholder party. Village fund management is the overall activity that includes planning, implementation, administration, reporting, and village financial accountability. The village government must use transparent, accountable, participatory principles and be carried out orderly and disciplined to realize good governance in village fund management.

Accountability

Accountability is the obligation to provide accountability or answer and explain the performance and actions of a legal entity, leader, or organization to parties with the right or authority to ask for information or accountability (Waluyo, 2009). Accountability in village fund management is defined as the performance of village apparatus starting from the planning stage to the implementation of activities using the village fund budget, which must be appropriately accounted for and reported every activity implementation to the

community and above following applicable laws and regulations (Fahisa & Afriyenti, 2023).

Transparency

Based on Government Regulation Number 24 of 2005 explains that transparent is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the responsibility of the government in the management of the resources entrusted to it and its compliance with the Law. Transparency will ensure that the public will have freedom and access to information regarding governance management, including laws, policies, planning, creation, implementation, and implementation outputs. Transparency also means openness in conveying information related to information management to interested communities (Mahmudi, 2015).

Community Participation

In the principle of good governance, it is revealed that a good government is a government that runs with community participation in its sustainability (Nurfitri & Ratnawati, 2023). Community participation is participation in the decision-making process and running a program where the community also benefits from the program policy (Mulyadi, 2009). Muslimin et al. (2012) explained that community participation is participation in identifying problems and

potentials in the community, choosing the most alternative solutions in dealing with problems, carrying out efforts to solve problems, and evaluating changes that occur.

LITERATURE REVIEW

Accountability and Village Fund Management

Accountability is a form of government responsibility to the community for government performance in carrying out its duties following its authority to use existing or received funding sources (Irawan et al., 2022). Accountability is needed in the financial statements of any institution. The suitability of the quantity reported must be consistent with that implemented in the field. Accountability must be achieved to build public trust. Accountability is formal accountability about village funds. This responsibility is related to the planning, implementing, and reporting of village funds (Zaki et al., 2023).

Agency theory is related to accountability variables considering that accountability is a form of accountability from village officials (agents) for village government implementation activities to village communities (principals). Village officials are obliged to provide accountability, present, report, and convey all activities and activities as their responsibility to the community and have the right and authority to hold them accountable. Thus, if accountability in a village government has

good quality, then the management of village funds it has will also be more effective (Nugroho et al., 2022). Zaki et al. (2023), Nurfitri & Ratnawati (2023), and Fahisa & Afriyenti (2023) show that accountability has a positive effect on village fund management.

H1: Accountability has a positive effect on village fund management

Transparency and Village Fund Management

Transparency is essential in managing village funds because transparency is a form of village government openness to the community, which aims to enable the community to obtain information easily and widely about all government administration activities (Fahisa & Afriyenti, 2023). Ramadhani & Yuliati (2021) revealed that transparency shows that village government is open and provides convenience for the community to access and obtain information related to managing village fund allocation.

Agency theory explains that in managing the allocation of village funds, there can be an information asymmetry between agent and principal, where the village community as the principal does not get the same information as the village government as the agent. The existence of high transparency certainly has an impact on obtaining complete and the same information by the principal so that information asymmetry can be minimized.

With the implementation of transparency, it is hoped that it can fulfill the community's rights so that there is no problem in the community related to village fund management because transparency needs to be considered in village fund management. Thus, the existence of village tools that are more transparent about information related to village finances will be more effective. Putra & Rasmini (2019), Fahisa & Afriyenti (2023), and Zaki et al. (2023) show that transparency has a positive effect on village fund management.

H2: Transparency has a positive effect on village fund management

Accountability, Transparency, Community Participation, and Village Fund Management

Community participation is the involvement of village communities in government activities. Community participation in village fund management is regulated in Law No. 6 of 2014 in Article 54 concerning village deliberation. Village deliberations are consultative forums attended by village consultative bodies, village governments, and elements of the village community to discuss strategic matters in the implementation of village government. The management of village fund allocation will be more efficient if there is an increase in community participation related to government implementation and

supervision of village financial activities (Nugroho et al., 2022).

According to Fajri & Julita (2021), the higher the community participation, the higher the number of individuals involved in decision-making and implementing activities related to community needs. The more people involved, the more responsibility the individual has to carry out the decisions obtained, and the better development will be. Community participation can also be a forum for assessment by the community as a principal to government performance (agent). In addition, community participation means that the principal can participate in the activities the agent holds. Thus, village fund management can become more transparent in its implementation.

The provision of village funds with a large enough amount to villages can also be used to reflect the realization of good governance, where the government and the community have a close relationship and simultaneously increase community participation, thus encouraging government accountability and transparency. Community participation in village fund management can occur if the village apparatus announces the results of activities carried out through a format that is easy for the community to understand. Thus the community efficiently supervises and assesses the implementation of budgeting carried out. Community participation is needed given the sensitivity of

village fund management which is vulnerable to misappropriation. The success of village fund management cannot be separated from the active participation of village communities as an integral part of the government system in carrying out the principles of accountability and transparency (Dewi et al., 2019). Nurfitri & Ratnawati (2023), Fahisa & Afriyenti (2023), and Putra & Rasmini (2019) show that community participation has a positive effect on village fund management.

H3: Community participation strengthens the effect of accountability on village fund management

H4: Community participation strengthens the effect of transparency on fund management

RESEARCH METHODS

This study used research with a quantitative approach. The type of data used in this study is quantitative data. The source of data in this study is primary data. Data collection techniques for this study use survey techniques carried out by distributing questionnaires directly to research respondents. This study used a questionnaire with a Likert Scale model. The population of this study was 1203 consisting of village heads, village secretaries, and village treasurers in Pati Regency—determination of samples using the Slovin formula with an error tolerance of 5%.

$$n = \frac{N}{1+Ne^2}$$

$$\begin{aligned} &= \frac{1203}{1 + (1203 \times 0,05^2)} \\ &= 300,18 \\ &\text{(rounded up to 300)} \end{aligned}$$

Based on the calculation of these samples, the samples obtained amounted to 300. The respondents in this study were village heads, village secretaries, and village treasurers in Pati Regency.

Structural equation modeling-partial least square (SEM-PLS) tests model hypotheses using SmartPLS software. This study tested two parts, namely (1) the direct effect of accountability and transparency on village fund management and (2) accountability and transparency on village fund management by integrating community participation as a moderation variable.

Variable Measurement

Dependent Variable

Village Fund Management

Village fund management is a village financial management that includes planning, budgeting, administration, reporting, accountability, and supervision of village finances. Indicators to achieve successful village fund management according to Ministry of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management are 1) Planning village fund management on target; 2) Implementation of village fund management following the Regional Budget; 3) Administration or bookkeeping of village funds in accordance

with the regulations of the Regent/Mayor; 4) Reporting village fund management to the Regent/Mayor; 5) Accountability of the village head for the realization of the Regional Budget.

Independent Variables

Accountability

Accountability is a form of accountability of the village government regarding its performance or actions to the party with the right or authority to accept the accountability. The indicators used by BAPPENAS to measure the value of accountability are: 1) There is conformity between implementation and standard implementation procedures; 2) There are sanctions stipulated for errors or omissions in implementing activities; 3) Measurable outputs and outcomes.

Transparency

Transparency is the government's openness in providing information related to public resource management activities to the public. Krina (2003) stated that the indicators of transparency assessment are: 1) Provision of clear information; 2) Ease of access to information; 3) Establishing a complaint mechanism if regulations are violated or requests to pay bribes; 4) Increase the flow of information through cooperation with mass media and non-governmental organizations.

Moderating Variable

Community Participation

Community participation is community involvement in decision-making, either directly or indirectly. Marschall (2006) states that the indicators of community participation assessment are: 1) The existence of a group to accommodate community participation; 2) The ability of the community to be involved in the process; 3) The existence of community activities to express opinions in the decision-making process.

Concerning the evaluation of measurement models, the reliability of questionnaire items was assessed using a Loading Factor (LF) of $> 0,7$. Internal consistency reliability was evaluated based on Cronbach's Alpha (α) and Composite Reliability (CR) $\geq 0,7$ and convergent validity based on Average Variance Extracted (AVE) $\geq 0,5$. Table 2 and Figure 1 show that all LF and AVE items are within the recommended range. In addition, Cronbach's Alpha and CR scores of all research factors are above cut-off values.

RESEARCH RESULT AND DISCUSSION

Table 1. Validity and Reliability Testing

Variabel	Indicator Code	Loading Factor (LF)	Average Variance Extracted (AVE)	Cronbach's Alpha (α)	Composite Reliability (CR)
Accountability	AC_1	0,764	0,596	0,776	0,855
	AC_2	0,791			
	AC_3	0,774			
	AC_4	0,757			
Transparency	TRANS_1	0,857	0,668	0,877	0,910
	TRANS_2	0,880			
	TRANS_3	0,787			
	TRANS_4	0,788			
Community Participation	CP_1	0,741	0,561	0,756	0,836
	CP_2	0,815			
	CP_3	0,712			
	CP_4	0,725			
Village Fund Management	VFM_1	0,801	0,678	0,851	0,898
	VFM_2	0,768			
	VFM_3	0,803			
	VFM_4	0,877			
	VFM_5	0,843			

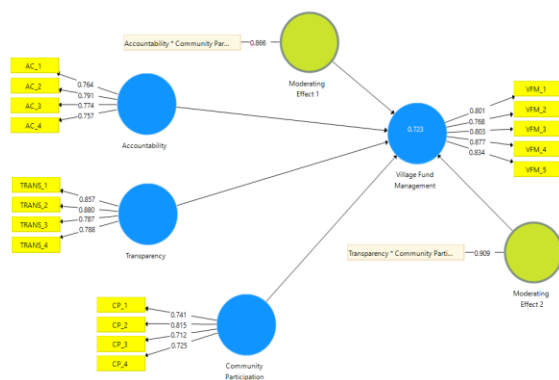


Figure 2. Model Measurement Results

After verifying the model measurements, the next stage in PLS analysis is structural model assessment and hypothesis testing. The significance level used in this study was 0,05. The criteria for a hypothesis to be accepted or rejected are as follows: if the significance value > 0,05, then the hypothesis is rejected, while when the significance value < 0,05, the hypothesis is accepted. Table 3 below shows the results of testing against this research hypothesis (*path coefficients*). First, the test results show that accountability significantly and positively affects the effectiveness of village fund management with a significance value of 0,001 and an original sample value of 0,159. The significance value for the transparency variable is 0,000, and the original sample value is 0,399, which shows that transparency positively affects the effectiveness of village fund management. **Thus, H1 and H2 are accepted.**

Community participation as a moderation variable also shows that community participation strengthens the influence of accountability and

transparency on the effectiveness of village fund management. **Thus, H3 and H4 are accepted.** The test results show that community participation strengthens the effect of accountability on the effectiveness of village fund management with a significance value of 0,032 and an original sample value of 0,080. The test results also showed that community participation strengthened the influence of transparency on the effectiveness of village fund management with a significance value of 0,046 and an original sample value of 0,034.

Based on the results of the analysis and hypothesis tests that have been carried out, it proves that accountability positively affects the effectiveness of village fund management in Pati Regency. Government regulations on village fund management, namely Law Number 20 of 2018, state that every implementation of activities carried out by the village government must follow the rules, and the village government can account for every job, starting from the planning and budgeting stage of village fund allocation carried out by the village secretary and village treasurer, then to the reporting stage carried out by the village head to the Regent / Guardian The local city, finally at the stage of accountability which is realized with letter of accountability which is kept by the village as an object of inspection by the sub-district. The allocation of village funds is

management that can be accounted for from design and implementation to reporting. Thus, effective village fund management is supported by good quality accountability in a village government.

The analysis and hypothesis test results also show that transparency positively affects the effectiveness of village fund management in the Pati District.

Table 2. Model Test Results Using SEM-PLS

#	Paths	Original Sample	T-Statistic	P-Value	Decision
H1	Accountability Management → Village Fund	0,159	3,177	0,001	Accepted
H2	Transparency Management → Village Fund	0,399	6,268	0,000	Accepted
H3	Accountability * Community Participation → Village Fund Management	0,080	1,862	0,032	Accepted
H4	Transparency * Community Participation → Village Fund Management	0,034	1,742	0,046	Accepted

Good transparency certainly impacts obtaining complete and the same information by the principal so that information asymmetry can be minimized. The more open a village government is to its community, the more effective the management of village funds will be.

Community participation can affect accountability and transparency on the effectiveness of village fund management. Based on the data analysis and hypothesis testing results, community participation strengthens accountability's effect on the effectiveness of village fund management in Pati District. In the principle of good

Realizing good governance requires openness, involvement, and ease of access for the community to implement government administration. Implementing the principle of transparency in village fund management will increase community trust as a principal party to the village government as an agent.

governance, it is expressed that a good government is a government that runs with community participation in its sustainability. The greater the community involvement, the greater the number of individuals involved in decision-making and implementation related to community needs. The more communities involved, the greater the responsibility individuals have for implementing decisions made, and better developments will occur that will increase the effectiveness of village fund management.

Hypothesis testing and data analysis also show that participation strengthens

the effect of transparency on the effectiveness of village fund management. Community engagement can also provide a forum to evaluate communities as key drivers of government effectiveness (agents). In addition, community involvement means principals can participate in agent activities. Community participation can be a forum for assessment by the principal of agents' performance. In addition, community participation implies that the principal can participate in the activities the agent holds. The management of village fund allocation will be more effective if the participation of the community in the implementation of government and supervision related to village funds increases. As a result, village fund management can become more transparent in its implementation. Thus, the management of village fund allocation will be more effective if community participation in implementing government and supervision related to village funds increases.

CONCLUSIONS AND SUGGESTIONS

Conclusion

This study examines and analyzes the effect of accountability and transparency on village fund management in Pati District. This study also examines community participation as a moderation variable influencing accountability and transparency in village fund management.

The test results show that accountability and transparency positively affect village fund management. Community participation can also strengthen the influence of accountability and transparency on village fund management.

This research contributes to the government and community as a reference and evaluation of the government in village fund management. Thus, the budget can empower the community and become information material to optimize community expertise. This research's limitations are limited to the scope of Pati Regency; further research can expand the research area within the province's range. In order to improve the effectiveness of quality village fund management and implement transparent and accountable village fund management, further research can add other independent variables, such as reporting systems, that can affect the effectiveness of village fund management. The reporting system is a report that describes the accountability system from subordinates to superiors. A good reporting system is needed to monitor and control government performance in implementing the budget that has been set.

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