

ANALYSIS OF INTERNAL AND EXTERNAL FACTORS ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT Survey of all villages in Kulon Progo Regency Yogyakarta Special Region (DIY)

Bambang Jatmiko *¹

Universitas Muhammadiyah Yogyakarta
Email: bambang.jatmiko@umy.ac.id

Androw Henky Fernanda

Universitas Muhammadiyah Yogyakarta
Email: androw.henki.nks@gmail.com

Titi Laras

Universitas Janabadra
Email: titilaras@janabadra.ac.id

Abstract

The purpose of this study is to test and empirically demonstrate the following: a) The impact of internal factors on village fund management in every village within Kulon Progo Regency, Special Region of Yogyakarta; b) The impact of external factors on village fund management in every village within Kulon Progo Regency, Special Region of Yogyakarta. Regarding the issues with this study, Sri Sultan Hamengkubuwono IX, the Governor of DIY, voiced his concern about the rising number of fraud cases that are taking place in the villages of Kulon Progo Regency, DIY, citing antarnews.com (2019). Enhancing village administration is necessary to raise the integrity of village governance and, in the end, provide accountability for the best possible use of community funds. What is this researcher's. This study employs a survey methodology using a questionnaire as a tool. Purposive sampling, or sampling with specific considerations and no generalizations, is used in the side technique. Purposive sampling was used to pick 122 village apparatus respondents for the sampling, and Statistical Product and Service Solutions (SPSS) v.22 software was used to handle the data. This study's findings demonstrate that: a) village officials, apparatus competency, internal control systems, and organizational commitment of the village government are internal factors that positively impact the accountability of village fund management in all villages of Kulon Progo Regency, Special Region of Yogyakarta; b) community participation is an external factor that positively influences the accountability of village fund management in all villages of Kulon.

Keywords: Accountability for Village Fund Management, Community Participation, Organizational Commitment, Apparatus Competence, Internal Control System, and Village Leaders.

¹ Correspondence author.

INTRODUCTION

The Indonesian government's present decentralized governance system has resulted in the creation of policies that can offer flexibility at the regional level, specifically for villages or sub-districts. Based on the idea of regional autonomy, village officials have the power to independently rule their areas without undue interference from the national government [1]. The goal of implementing autonomy is to guarantee prosperous and equitable growth for the whole community. As previously explained, the primary goal of village funds is to improve public services and strengthen village communities as the primary source of development information, hence promoting the equitable distribution of inequities within villages[2]. There are a number of restrictions pertaining to Village Fund management processes because the government's current expectations for the Village Fund budget are favoring lower class individuals who are living in poverty more and more. This is always associated with strong accountability and is good and transparent (Jatmiko, 2020).

According to research by [3], apparatus competency has no effect on accountability in managing village funds because good competence requires a strong control system in order to be achieved. However, research [4] indicates that apparatus competency has an effect on accountability in managing village funds. According to research by [5], the Internal Control System affects how accountable village fund administration is, Conversely, [6] research in indicates that the internal control system has a detrimental impact on the accountability of village fund management. This is because effective control requires competent village administrators to include the community in providing control. Given that a community is a group of people who regularly engage in social interactions, it stands to reason that community involvement could accelerate village development. In fact, the village government has used the community as one of its subjects and objects of development because it allows for the formation of organized and patterned relationships[7]. While research by [8] research indicated that the results were not significant for the accountability of village fund management, research by [3] indicates that community engagement has an impact on the accountability of village fund management. The community provides an excellent structure with good management, but in order to accomplish the objectives, there needs to be strong organizational commitment.

For the village money to be managed responsibly, organizational commitment is essential. In its capacity as chief steward to the community, the administration has an obligation to manage village funds in an accountable manner. Studies conducted in [9] and [3] both show that organizational commitment has a detrimental impact on accountability when it comes to managing village funds. "The Influence of Village Apparatus and Internal Control Systems on the Accountability of Village Fund Management" is the title of a prior study done by[10] that is replicated or compiled in this study, Adding the Community

Participation variable as an independent variable distinguishes this study from earlier research by highlighting it as "The Influence of Village Apparatus Competence, Internal Control System, and Organizational Commitment on Accountability in Village Fund Management [4]. There are various ways in which this research differs from earlier studies, making it extremely distinctive and fascinating: a) The study was conducted in every village within the Kulon Progo Regency, b) The village officials, apparatus competency, internal control system, community involvement, and dedication of village government organizations involved in managing village funds in Kulon Progo Regency are all considered research subjects. To enhance study results and make them more accountable, c) include a new independent variable (community engagement); d) employ purposive sampling in the sampling technique; and e) utilize multiple linear regression tests in data processing.

The purpose of this study is to investigate and validate the following internal factors: a) Village officials' impact on the accountability of village fund management in Kulon Progo Regency, DIY subdistricts; b) The apparatus competency's impact on accountability in village fund management in Kulon Progo Regency, DIY subdistricts; c) How the internal control system affects the accountability of village fund management in Kulon Progo Regency, DIY subdistricts; d) How organizational commitment affects the accountability of village fund management in Kulon Progo Regency, DIY subdistricts. In the meantime, the goal of the study on external factors is to investigate how community involvement affects village fund management accountability across all villages in Kulon Progo Regency-DIY.

RESEARCH METHOD

The subject of the investigation and analysis is known as the research object. According to [29], a research object is an item that is utilized as a point of reference in a study and is subsequently investigated to produce more concentrated data. Because the villages in Kulon Progo Regency have the best village fund management, the purpose of this research was to investigate all of the villages within the regency. Village authorities, apparatus competency, internal control mechanisms, community involvement, and the dedication of village government organizations tasked with overseeing village finances in Kulon Progo Regency were all research subjects. This study's data type employs a quantitative methodology. A quantitative method, according to [29], involves managing data that is collected as numerical data in order to make inferences. Because the findings of the questionnaire are measured using a Likert scale in the form of numbers, this research employs a quantitative methodology. The key data sources used in this study are those that were gathered directly, and a "questionnaire" is used as part of the sample collection method.

Purposive sampling is the method used in this study, according per [30], who specify that the method is based on a set of criteria. The present study's sample criteria are as follows:

1. Village authorities within the Kulon Progo Regency
2. Village authorities in Kulon Progo Regency, such as the head of the village, the head of financial affairs, and the employees' financial department, who are in charge of managing village money.
3. Village authorities who are willing to react who oversee village finances in Kulon Progo Regency.

A sample that satisfies the research criteria will be chosen based on the sampling technique. The number of variables multiplied by ten and added by ten yielded a minimum of fifty samples, which were used in this investigation [28]. [28] states that the survey method is a quantitative research technique that is used to gather information from population samples about beliefs, opinions, traits, behavior, and variable relationships, as well as to test various hypotheses regarding sociological and psychological variables. several methods of gathering data that rely on superficial observations (interviews or questionnaires), and study findings usually come about. The survey method was employed in this study to collect data. According to [29], the survey method is a type of research that involves assessing data collected from a community and studying behavior. Correlation (whether or not there is a relationship) and causation (the existence of a cause and effect relationship) are the types of analysis used in this kind of research.

RESULTS AND DISCUSSION

Every village in the Kulon Progo Regency served as an object of study for this study. Purposive sampling was the method of sampling from the research item that was employed. Sampling that is done with specific goals or criteria is known as purposeful sampling. The standards applied in this study were:

- a. Village authorities within the Kulon Progo Regency
- b. Village officials in Kulon Progo Regency, including the head of the village, the head of financial affairs, and financial officers, who are in charge of overseeing local finances.
- c. Village authorities in Kulon Progo Regency who oversee village finances are open to serving as responders.

Eleven² village authorities made up the research sample, according to the prior sampling methodology. Direct distribution of questionnaires was used in the data collection procedures. from information gathered through the distribution of a questionnaire to village administrators in the Kulon Progo Regency. The following is how the sample stages were acquired:

Table 1. Sample Determination

No	Name Of Village Office	<u>Questionnaires</u> <u>were</u> <u>distributed</u>	<u>Return of</u> <u>Questionnaire</u>	<u>Questionnaire was</u> <u>Analyzed</u>
1	Kantor Desa Sentolo	4	4	4
2	Kantor Desa Salamrejo	4	3	3
3	Kantor Desa Kaliagung	6	5	4
4	Kantor Desa Sukoreno	4	4	4
5	Kantor Desa Demangrejo	4	4	4
6	Kantor Desa Tuksono	4	4	4
7	Kantor Desa Nomporejo	4	4	4
8	Kantor Desa Brosot	4	4	3
9	Kantor Desa Bumirejo	4	4	4
10	Kantor Desa Wahyurejo	4	4	4
11	Kantor Desa Pengasih	4	4	4
12	Kantor Desa Kedungsari	4	4	4
13	Kantor Desa Tawangsari	4	4	4
14	Kantor Desa Sendangsari	4	4	4
15	Kantor Desa Sidomulyo	4	4	4
16	Kantor Desa Margosari	4	4	4
17	Kantor Desa Giripeni	10	7	5
18	Kantor Desa Bendungan	10	10	8
19	Kantor Desa Karangwuni	4	4	4
20	Kantor Desa Ngestiharjo	4	4	4
21	Kantor Desa Sogan	4	4	4
22	Kantor Desa Triharjo	10	8	6
23	Kantor Desa Kulwaru	4	4	3
24	Kantor Desa Palihan	4	4	4
25	Kantor Desa Glagah	5	5	4
26	Kantor Desa Temon Kulon	5	4	4
27	Kantor Desa Temon Wetan	5	4	4
28	Kantor Desa Kaligintung	5	4	4
TOTAL		131	122	112

Source: Primary Data from by Researchers

Multiple Linear Regression Test

Because it examines the impact of multiple independent variables on the dependent, this study employs the multiple regression test. The Multiple Linear Regression Test results are as follows:

Table 1. Multiple Linear Regression Test

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-2.889	3.090		-.935	.352
Peran Perangkat Desa	.464	.188	.207	2.462	.015
Kompetensi Aparatur Desa	.203	.095	.170	2.147	.034
Sistem Pengendalian Desa	.432	.123	.311	3.502	.001
Partisipasi Masyarakat	.276	.107	.215	2.589	.011
Komitmen Organisasi	.075	.094	.064	.804	.423

a. Dependent Variable: Akuntabilitas Pengolaan Dana Desa

The following regression equation can be created based on the Multiple Linear Regression Test results shown in Table 1 in order to ascertain the impact of village officials, apparatus competency, internal control system, community involvement, and organizational commitment on accountability in the management of village funds:

$$Y = 2,889 + 0,464 X_1 + 0,203 X_2 + 0,432 X_3 + 0,276 X_4 + 0,075 X_5 + e$$

Details:

Y : Managerial Accountability for Village Funds

a : Constant

X₁ : Village Apparatus

X₂ : Apparatus Competence

X₃ : Internal Control System

X₄ : Society participation

X₅ : Organizational Commitment

e : errors

The following explanation applies to the coefficients of the previous multiple linear regression equation:

1. The constant value of 2.889 shows that the dependent value of village fund management accountability is 2.889 in the absence of the influence of the independent factors employed in this study.
2. The village apparatus variable (X₁) has a regression coefficient of 0.464, meaning that for every unit rise in X₁, there will be a 0.464 increase in accountability for managing village funds.

3. The village apparatus competency variable (X₂) has a regression coefficient of 0.203, meaning that for every unit rise in X₂, there will be a 0.203 increase in accountability for managing village money.
4. The internal control system variable (X₃) has a regression coefficient of 0.432, meaning that for every unit rise in X₃, there will be a 0.432 increase in accountability for managing village funds.
5. The community engagement variable (X₄) has a regression coefficient of 0.276, meaning that for every unit rise in X₄, there will be a 0.276 increase in accountability for managing village funds.
6. The regression coefficient for the organizational commitment variable (X₅) is 0.075, indicating that there will be a 0.075 rise in accountability for managing village money for each unit increase in the organizational commitment variable (X₅).

Hypothesis testing

In research, the purpose of hypothesis testing is to ascertain the proportion of the independent variable's ability to explain the dependent, as well as the simultaneous and partial influence of the independent variable on the dependent. The findings of the hypothesis test for this study are as follows:

a. Determination Coefficient Test (R²)

In research, the purpose of the coefficient of determination test is to ascertain how well the independent variable can account for the dependent variable. The Adjusted R Square value was used in this study to estimate the coefficient of determination test as follows:

Table 2. Determination Coefficient Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.728 ^a	.530	.508	2.732

a. Predictors: (Constant), Komitmen Organisasi, Partisipasi Masyarakat, Peran Perangkat Desa, Kompetensi Aparatur Desa, Sistem Pengendalian Desa

According to the Determination Coefficient Test's prior Table 2, the Adjusted R Square value is 0.508, or 50.8%. According to these findings, 50.8% of the explanation for accountability in managing village funds comes from village officials, apparatus competency,

internal control system, community involvement, and organizational commitment; the remaining 49.2% comes from variables not included in this study.

Concurrent F Test

In research, the Simultaneous F Test seeks to ascertain how independent variables affect dependent variables simultaneously or collectively[33]. The Simultaneous F Test results for this study are as follows:

**Table 3. Simultaneous Test
ANOVA^a**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	892.955	5	178.591	23.934	.000 ^b
Residual	790.964	106	7.462		
Total	1683.920	111			

a. Dependent Variable: Akuntabilitas Pengolaan Dana Desa

b. Predictors: (Constant), Komitmen Organisasi, Partisipasi Masyarakat, Peran Perangkat Desa, Kompetensi Aparatur Desa, Sistem Pengendalian Desa

$0.000 < 0.05$ (alpha) is a significant F value for the Simultaneous F Test, according to Table 3 previously mentioned. Based on these findings, it can be said that accountability for managing village finances is simultaneously influenced by village authorities, apparatus competency, internal control system, community involvement, and organizational commitment.

Partial Examination

In this study, the partial t test seeks to ascertain the independent variable's partial or individual impact on the dependent variable [33]. The findings of this study's partial T test are listed below.

Table 4. Partial T Test

Model	<u>Coefficient^a</u>		Standardized Coefficient	t	Sig.
	<u>B</u>	<u>Stand.Error</u>	<u>Beta</u>		
1(Constant)	-2.889	3.090	-	-.935	.352
Village Apparatus	.464	.188	.207	2.462	.352
Apparatus Competence	.203	.095	.170	2.147	.034
Internal Control System	.432	.123	.311	3.502	.001
Society participation	.276	.107	.215	2.589	.011
Organizational Commitment	.075	.094	.064	.804	.423

A. Dependent Variable: Managerial Accountability for Village Funds

The following outcomes are displayed based on the Partial T Test's previous Table 4.18:

- Village officials' variable role has a significant value of $0.015 < 0.05$, indicating that H1 is accepted. This suggests that village officials' role improves accountability in the management of village money.
- Village apparatus competency has a good effect on accountability in managing village money, as indicated by the village apparatus competency variable, which has a significant value of $0.034 < 0.05$, supporting the acceptance of H2.
- H3 is acceptable since the internal control system variable has a significant value of $0.001 < 0.05$, indicating that the system improves accountability for managing village funds.
- H4 is approved since the community participation variable has a significant value of $0.011 < 0.05$, indicating that community participation improves accountability for managing village funds.
- H5 is rejected due to the significant value of $0.423 > 0.05$ for the organizational commitment variable. This indicates that organizational commitment positively affects accountability when it comes to managing village funds.

Discussion

1. Influence of the Role of Village Officials on Accountability in Village Fund Management

According to study utilizing the Multiple Linear Regression Test, the position of village authorities has a good impact on accountability in managing village money, with a significant value of $0.015 < 0.05$ supporting the acceptance of H1. The study's findings are as

follows: (1) village officials create the village fund budget in compliance with budgetary principles; (2) village officials have the authority to advise the village head regarding village fund management plans; and (3) village officials have implemented the best possible village fund management planning to thwart any potential for fraudulent village fund management. (4) The uneven distribution of human resources within the village government can be attributed to subpar budget preparation. The Republic of Indonesia's Law Number 6 of 2014 on Villages places emphasis on.

The village head's duties and powers are carried out by the village secretariat, regional implementers, and technical implementers who make up the village apparatus. since the success of a village is greatly influenced by its officials. Village officials have a responsibility to show that they have managed village funds responsibly. This is because the community (principal) assigns authority and goals to village officials (stewards), who then carry out the principal's directives. It is the duty of village officials, or stewards, to administer village finances in an ethical and open manner. The data analysis results indicate that the respondents' responses are more prevalent in statement number 2, which is a symbol of village planning and states that village authorities have the right to advise the village head on design. Numerous responses expressed significant agreement with this remark. The findings of this study support those of [31]research, which found that village authorities, in compliance with Permendagri No. 113 of 2014, have complete authority and play a significant role in executing village financial management. Research by [16], and [18] supporting village apparatus's beneficial impact on accountability in village fund management reinforces [30].

2. The Influence of Apparatus Competence on Village Fund Management Accountability.

According to study employing the Multiple Linear Regression Test, the accountability of village fund management is positively impacted by the competence of village authorities, with a significant value of $0.034 < 0.05$ supporting the acceptance of H2. The study's findings include the following: (1) village officials should always receive training to broaden their knowledge and proficiency in managing village finances; (2) all village officials should be proficient in managing village finances; (3) Village authorities have maintained records in compliance with Government Accounting Standards (SAP); (4) Personnel continue to abstain from training; and (5) a minority of Village officials lack the necessary skills to oversee Village finances. The proficiency of village authorities is a crucial factor in the accomplishment of responsible village financial management. The proficiency of village authorities is in their capacity and awareness to comprehend matters directly linked to governance, particularly the size of the village. Ability

Village leaders need to be competent because their performance in office will determine whether the village advances or regresses. The primary indicator of the human resources required to recognize the potential for the common good in their community is

the competencies held by village leaders. The aforementioned statement is consistent with the stewardship theory, which explains how organizations can achieve their goals with the assistance of competent, high-quality resources. From these goals, various village community groups as (principals) bestow all forms of trust, aspirations, and support on village officials as (stewards) for village progress, giving rise to great hopes. The data analysis results indicate that the respondents' responses are more prevalent in statement number 2, which is a performance quality indicator and states that all village officials must be able to manage village finances. Numerous responses expressed significant agreement with this remark. The findings of this study are consistent with those of studies on the impact of apparatus competency on accountability in village fund management conducted by [4], [5], and [19]. This study discovered that apparatus competency has a favorable impact on village financial management responsibility. Studies by [3] investigate how accountability in village finance management is affected by apparatus competency. indicated various findings indicating that apparatus competency had a detrimental impact on

3. The Influence of the Internal Control System on the Accountability of Village Fund Management.

According to study utilizing the Multiple Linear Regression Test, the internal control system has a good impact on accountability when it comes to managing village money, as evidenced by the significant value of $0.001 < 0.05$ and the acceptance of H_3 . The following are some of the research findings: (1) the internal control system has met standards because all village officials have followed their individual job descriptions; (2) village officials have taken preventative measures to reduce risks within the internal control system; and (3) all transactions within the village government have been recorded to ensure the best possible management of village funds.

All transactions have been entered into the financial system; (4) village financial reporting is reported continuously; (5) village officials always reply promptly to findings/reviews from the Financial Supervisory Agency (BPK) and inspectorates; (6) there are still reports that are not included in the accountability letter (SPJ). According to Rai's (2008) research, an internal control system is a set of guidelines and practices intended to give management sufficient assurance that the company meets its targets. Planning, execution, oversight, and accountability must all be done in a regulated and responsible manner in order for there to be good governance. Therefore, the government needs to have a strong system in place for handling financial reporting, asset security, and regulatory compliance in order to achieve accountable implementation of government agency activities [21]. According to stewardship theory, stewards and principals have two reciprocal relationships. The community will feel more secure knowing that the government is managing village funds with a strong internal control system because there is a system in

place for decision-making, management, reporting, and financial accountability. This has implications for accountability when it comes to managing village funds [6]. The data analysis results indicate that the respondents' responses are more prevalent in statement number 3, which is a measure of control activities and states that all transactions input and processed by the computer are authorized transactions. Numerous responses expressed significant agreement with this remark. The research conducted by [10], [19], and [5] on the impact of the Internal Control System on the accountability of village fund management is consistent with the findings of this study. This study discovered that the internal control system had a beneficial impact on the accountability of village fund management. According to [6] research from 2021, the accountability is negatively impacted by the internal control system.

4. The Influence of Community Participation on Accountability in Village Fund Management.

According to study utilizing the Multiple Linear Regression Test, community participation has a beneficial impact on responsibility when it comes to managing village funds, with a significant value of $0.011 < 0.05$ supporting the acceptance of H4. Village communities actively participate in alternative village budget planning through the Village Consultative Body (BPD); (3) they actively monitor the performance of the village government, particularly those responsible for managing village funds; (4) most village communities actively participate in decision making regarding the use of the village budget; these are just a few of the research findings. (5) The village community is fully aware of the need for transparency in the way village monies are managed. Since the process of developing a village is a component of socio-cultural change, development in villages can occur provided there are capable people resources. The community's involvement as (principal) and the dedication of a capable village government as (steward) can both have a positive impact on the smooth operation of the village development process. Community participation, according to [23], is a relationship between stakeholders to come to a decision and can produce an innovative action that can be created in a deliberative process. It can also offer a shared space for research, introspection, learning, and understanding to initiate an action. As for community participation, [34] defines it as the community's involvement in the process of identifying potential issues and problems in society, choosing and deciding among potential solutions to an issue, and assessing changes that take place. The involvement of the village community must also have an impact on the planning and success of any village development initiative. As a group of people who regularly engage in social interactions, the community is one of the subjects and objects of development that the village government has undertaken because it is able to form patterned and organized relationships. As such, community involvement is expected to be able to boost village

development. [35] . The data analysis results demonstrate that the respondents' responses are more prevalent in statement number 5, which is a budget implementation indication and states that occasionally there is a lack of community oversight over the execution of each village fund program. Numerous respondents vehemently disagree with this statement. The research presented here is consistent with that conducted by [8], which found no significance in the results due to unequal human resource distribution, which led to weak supervision of village fund management. However, the research conducted by [26], [28], and [3] on the impact of community participation on accountability in village fund management, which produced positive findings, does not align with the findings of this study.

5. The Influence of Organizational Commitment on Village Fund Management Accountability

According to study utilizing the Multiple Linear Regression Test, organizational commitment has a favorable impact on accountability when it comes to managing village funds. The significant value is $0.423 > 0.05$, which suggests that H₅ is rejected. The study's findings include the following: (1) village officials fully understand the sustainability of village government organizations; (2) they are only affiliated with one agency; (3) they have a strong sense of responsibility for village government organizations; (4) they believe that issues within the village government are issues that affect the entire village apparatus; and (5) all issues within the village government will have an effect on the entire village apparatus. Village Fund Management Accountability is positively and marginally impacted by the organizational commitment of the village government. This demonstrates that the accountability of village fund management is unaffected by the organizational commitment of the village government. It implies that the accountability of village fund management will be influenced more by the level of Village Government Organizational Commitment. The accountability of village fund management, however, is unaffected by the organizational commitment of the village government. Due to the low commitment of village officials in managing village funds, such as their belief in organizational goals, feelings of belonging to the organization, maintenance of organizational membership, loyalty within the organization, and willingness to exert effort on behalf of the organization, village government organizational commitment to accountability in village fund management has a positive but insignificant effect [36]. According to the data analysis results, statement number 3, which is a measure of organizational commitment, was not understood by the respondents when they answered that village leaders did not believe that issues within the organization were also issues. Because this statement had the lowest value, many respondents were unable to understand it. The present study's findings are consistent with

those of [37] , who found no discernible relationship between organizational commitment and accountability in village fund management.

CONCLUSION

Empirical data about the impact of village authorities, apparatus competency, internal control system, community involvement, and organizational commitment on accountability in village fund management has been gathered through research. The study's findings indicate that:

1. In Kulon Progo Regency, the accountability of local finance management is greatly enhanced by the function of village authorities.
2. In Kulon Progo Regency, apparatus competency has a considerable favorable impact on accountability when it comes to handling local finances.
3. The Kulon Progo Regency's internal control system has a major positive impact on the accountability of village budget management.
4. In Kulon Progo Regency, community involvement has a major positive impact on accountability for managing village finances.
5. Organizational commitment has no discernible impact on accountability when it comes to village money management in Kulon Progo Regency.

Research Implications

1. Economics

It is believed that this study would help relevant parties understand the key elements that influence raising accountability in village fund administration. Improving money management accountability will affect the well-being of the community. Development that puts the needs of the community first can lead to more efficient and effective administration of village money. Development that puts the needs of the community first can boost the local economy and improve wellbeing.

2. The Social Domain

It is expected that every component of the village apparatus will adhere to the system designed to improve accountability in managing village funds, as the research findings indicate that the internal control system is one of the most important factors in the accountability of village funds.

3. The Environmental Field

Active village community participation in village fund management is crucial, as the research results indicate that community participation plays a vital role in the accountability of village fund management. Community involvement is achieved through musrembang during the planning phase and community empowerment during

the program execution phase. The community's active participation will improve accountability and have an effect on the welfare of the community.

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