

## **The Influence of Village Apparatus Competency, Village Treasurer's Tax Compliance, and Community Participation on Accountability of Village Fund Management in Tambak District, Gresik Regency**

**Latifatul Qulub<sup>1</sup>, Muhammad Taufiq Hidayat<sup>2</sup>**

<sup>1,2</sup>Universitas 17 Agustus 1945 Surabaya, Indonesia  
Email: ifaifah925@gmail.com<sup>1</sup>, taufikhidayat@untag-sby.ac.id<sup>2</sup>

### **ABSTRACT**

*This study aims to examine the impact of the competence of village apparatus, tax compliance of village treasurers and community participation on the accountability of village fund management, especially in villages in Tambak District, Gresik Regency. The method adopted in the following research is a quantitative method with a population of 13 villages in Tambak District, while the sample is 6 villages in Tambak District. The test utilizes the Statistical Product and Service Solution (SPSS 22) application with multiple linear regression analysis tests, t tests, f tests and determination tests (R). Research findings show that the competency of village apparatus does not have a significant positive impact on the accountability of village fund management, while the village treasurer's tax compliance and community participation have a significant positive impact on the accountability of village fund management.*

*Keywords: influence factors, accountability, village fund management*

### **INTRODUCTION**

The phenomenon of many cases involving corruption has become one of the most popular social problems in society. Tambak District is one of the areas with frequent corruption cases. To overcome this problem, accountability in village fund management is needed. Accountability is when the community's right to obtain information on the approved Village Government Budget is fulfilled, as well as the fulfillment of procedures in the planning stage and the community's right to obtain information on the approved budget estimate plan at the planning stage.

Its significance in managing government finances cannot be ignored. Several studies have identified elements that can influence the level of accountability in public sector financial management, including the extent of conformity with applicable accounting standards, the level of information disclosure, compliance with regulations, the effectiveness of the internal control system, the use of information technology, high commitment from management, decision-making policies, organizational culture implemented, and the skills possessed by the human resources involved in the process.

According to Luthfiani et al (2020), research has been conducted analyzing the elements that influence the level of accountability in managing village funds in Central Lombok Regency. Based on the findings from this research, it shows that, although the competence of village apparatus and community participation do not have a significant impact on accountability in managing village funds, the Siskeudes application and tax compliance by the village treasurer have a significant positive influence on the level of accountability in managing village funds.

The researcher considers that there is an urgency regarding writing which has the ultimate goal, namely: first, to test and analyze the impact of village apparatus competency on the level of

accountability in managing village funds in Tambak District, Gresik Regency. Apart from that, this study will also test and analyze the effect of tax compliance carried out by village treasurers on accountability in the management of village funds in the same area. Furthermore, this study will evaluate the impact of community participation on the level of accountability in managing village funds in Tambak District, Gresik Regency. Finally, to test and analyze the influence of village apparatus' competence, village treasurer tax compliance and community participation simultaneously on the accountability of village fund management in Tambak District, Gresik Regency.

Researchers have hopes from the research results, namely: for academics, it is hoped that this research can be used as library reference material for comparative references for the same research objects, especially regarding the influence of village apparatus competence, village treasurer tax compliance and community participation on accountability in managing village funds; for the village government. Regarding village governments, it is hoped that the following research findings can serve as a guide for increasing efficiency and effectiveness in carrying out the accountability process for managing village funds, as well as increasing transparency and accountability in managing these funds. For the researchers themselves, it is hoped that this research will open new insights and experiences regarding the impact of village apparatus competency, village treasurer tax compliance, and community participation in accountability in managing village funds, especially in the Tambak District area, Bawean Island, Gresik Regency. For students, it is hoped that the study carried out will be a source of inspiration for further research that explores opportunities and potential that can be researched further in the same context.

## **LITERATURE REVIEW**

### **Public Sector Accounting**

According to (Costari, et al, 2021), public sector accounting is an accounting technique and analytical mechanism that will later be applied to the management of public funds in top and bottom level state institutions, including local governments, companies, government institutions, public industry, corporate organizations, NGOs, civil society organizations, and even involving collaborative projects between the public and private sectors. The public sector accounting process involves collecting, recording, classifying, and analyzing data, as well as creating financial reports for business entities, bodies, or organizations, both private and public. The main objective is to provide relevant financial information to assist decision making for parties who need it.

### **Understanding Accountability**

According to (Arfiansyah, 2020) "Accountability refers to the agent's responsibility to provide reports, present information, and disclose all activities that are his or her responsibility to the trustee. In this context, the agent has the obligation to be accountable for all activities to the principal who has the right and authority to ask for that accountability".

### **Understanding Village Funds**

According to (Devyana, 2020) "Village Funds are an allocation of funds sourced from the State Revenue and Expenditure Budget (APBN), which are then allocated to villages through the Regency/City Regional Revenue and Expenditure Budget (APBD). The main objective of the Village Fund is to prioritize development and community empowerment at the village level. The principles underlying the Village Fund include justice, prioritization of needs, village empowerment, participatory, independent management based on village resources, and village typology. Village Funds are directed to achieve several goals, including improving public services in villages, reducing poverty levels, developing the village economy, overcoming development gaps between villages, and strengthening the role of village communities as development subjects".

### **Competence of Village Aparatus**

According to (Rismawati, 2019) "Village aparatus refer to personnel or employees who are under the leadership of the village head. Their role has a big impact on the nation's progress through their contributions at the village level. It is hoped that village aparatus can manage resources transparently and accountably to support development. Skills and abilities, which are referred to as competencies, are crucial factors for officials in managing village funds, considering the large number of resources entrusted to them. Without adequate competence, human resources cannot complete their tasks efficiently, effectively and economically".

### **Village Treasurer Tax Compliance**

Tax compliance can be interpreted as the awareness of taxpayers in carrying out their tax obligations in accordance with tax laws and regulations, which includes taxpayers paying taxes on time, in the right amount and with the right amount of tax liability. In managing village funds, the village treasurer is the implementer of tax deductions, deposits and reporting. (Luthfiani et al, 2020).

### **Society Participation**

According to (Aprilya, et al. 2020) "Involvement is a person's conscious action to interact socially in a certain context. Meanwhile, community involvement refers to the active participation of the community in identifying problems and potential in their environment. This involves selecting the best option to address the problem, making concrete efforts to resolve the problem, and engaging in evaluation of the changes that occur".

### **Previous Research**

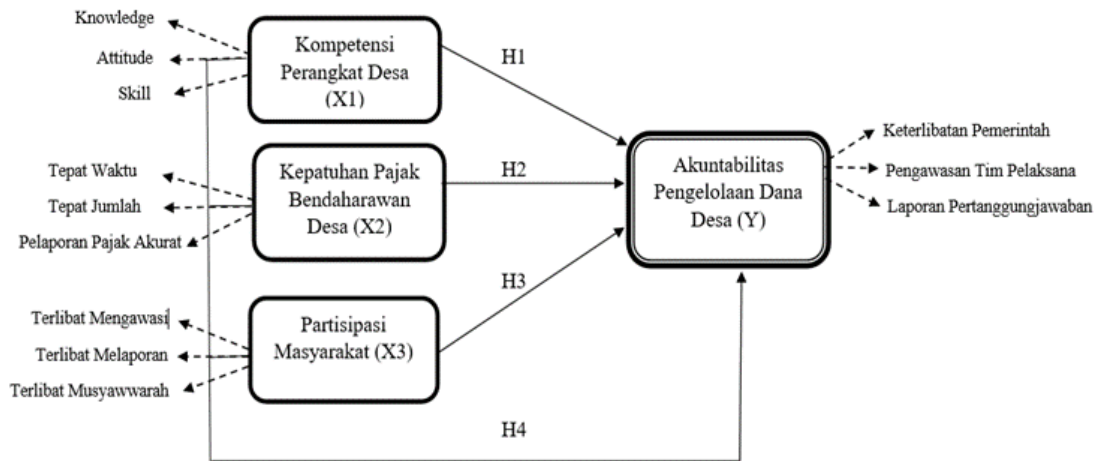
Based on research conducted by Luthfiani et al. (2020) entitled "Analysis of Factors that Influence the Accountability of Village Fund Management in Central Lombok Regency". The findings from the following research illustrate that the competence of village aparatus and community participation do not have a significant impact on the level of accountability in village fund management. Meanwhile, the Siskeudes application and tax compliance by the village treasurer were proven to have a significant positive influence on the level of accountability in managing village funds.

According to Huda's (2022) research entitled "The Influence of Community Participation, Village Apparatus Competence, and SPI with IT on Accountability in Village Fund Management" test findings show that citizen participation has an influence on accountability in Village Fund Management: The skills of officials do not have an impact on the level of accountability related to managing village funds, while the implementation of the Control System Internal data supported by data technology has been proven to influence the level of accountability related to village fund management.

According to Fahera et al (2022) entitled "Factors that influence the Accountability of Village Fund Management, the findings of this research reflect that through a series of tests", it is proven that the government's internal control, the skills of village aparatus, and community participation significantly contribute to the level of accountability in management. village funds. In contrast, Siskeudes does not have a significant impact on the level of accountability in managing village funds.

## RESEARCH HYPOTHESIS

### Conceptual Framework



### Hypothesis

Based on the conceptual framework presented above, therefore the hypothesis in the research carried out is as follows:

H<sub>1</sub>: Competence of Village aparatushas a positive and significant impact on the accountability of village fund management.

H<sub>2</sub>: Village Treasurer Tax Compliancehas a positive and significant impact on the accountability of village fund management.

H<sub>3</sub>: Society participationhas a positive and significant impact on the accountability of village fund management.

H<sub>4</sub>:Competence of village aparatus, tax compliance of village treasurersand community participation together have a positive and significant impact on the accountability of village fund management.

The multiple linear regression model is a statistical approach that takes into account more than one independent variable. The use of multiple linear regression aims to analyze the extent and direction of how independent variables influence the dependent variable in a particular context.

Formula:  $Y = a + b_1X_1 + b_2X_2 + \dots + b_nX_n$

Information: Y = Dependent variable

a = Constant

b<sub>1</sub>, b<sub>2</sub> = Regression coefficient

X<sub>1</sub>, X<sub>2</sub> = Independent variables.

### RESEARCH METHODS

Researchers conducted an exploration regarding the impact of village aparatus' competence, village treasurer tax compliance, and community participation at the level of accountability in managing village funds in the Tambak District area, Gresik Regency. The approach adopted in the following research is quantitative, where data is collected through the use of a questionnaire with a Likert scale as a means of measuring answers. All villages in Tambak District, totaling 13 villages, became the research population, with 6 of them being sampled. Sampling was carried out using Convenience Sampling, and the data analysis tool applied was SPSS (Statistical Product and Service Solutions). Therefore, the following research will examine the impact of the independent

variable on the dependent variable in the context of village fund management.

The following research utilizes various types and sources of data, where the data accessed by the author is divided into two categories, namely primary data and secondary data. Primary data is information obtained directly from respondents by distributing written questionnaires, which will then be processed by researchers. On the other hand, secondary data is used to complement information that has been collected and can be accessed indirectly through online media. Data assessment was carried out by applying a Likert scale which has a value range of 1 to 5. After all the data was collected, it was continued with the data analysis stage to gain a deeper understanding.

## RESEARCH RESULTS AND DISCUSSION

The results of research related to the competence of village aparaturs, tax compliance of village treasurers and community participation in the accountability of village fund management in Tambak District, Gresik Regency, can be seen from the SPSS results regarding descriptive statistics which include minimum value, maximum value, average value and standard deviation of variables The research is presented in the following table:

Table 4.1 Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Competence of Village Aparatus	48	34	50	41.98	4,970
Village Treasurer Tax Compliance	48	22	30	26.56	2,440
Society participation	48	31	40	35.44	3,512
Accountability for Village Fund Management	48	28	40	33.57	2,480
Valid N (listwise)	48				

Source: SPSS Output Results, 2023

### Validity and Reliability Test

From the table provided, we can see the results of the validity and reliability evaluation in the following research.

Table 4.2  
Results of the Validity Test of the Village Aparatus Competency Variable

Statement	r count	r table	Information
X1.1	0.696	0.2403	Valid
X1.2	0.829	0.2403	Valid
X1.3	0.822	0.2403	Valid
X1.4	0.812	0.2403	Valid

X1.5	0.638	0.2403	Valid
X1.6	0.579	0.2403	Valid
X1.7	0.570	0.2403	Valid
X1.8	0.570	0.2403	Valid
X1.9	0.686	0.2403	Valid
X1.10	0.448	0.2403	Valid

Source: SPSS Output Results, 2023

Table 4.2 reveals that the instrument for measuring Village aparatus Competency, which includes 10 statements, is recognized as valid because the calculated r value is higher than the table r value of 0.2403. Thus, it can be concluded that the data related to the Village Apparatus Competency variable has credibility and can be relied upon as research material.

Table 4.3

Results of the Validity Test of the Village Treasurer Tax Compliance Variable

Statement	r count	r table	Information
X1.1	0.554	0.2403	Valid
X1.2	0.673	0.2403	Valid
X1.3	0.802	0.2403	Valid
X1.4	0.769	0.2403	Valid
X1.5	0.793	0.2403	Valid
X1.6	0.657	0.2403	Valid

Source: SPSS Output Results, 2023

Based on Table 4.3, it can be concluded that the instrument for measuring Village Treasurer Tax Compliance, which consists of 6 statements, is recognized as valid because the calculated r value is higher than the table r value of 0.2403. Thus, it can be stated that the data relating to the Village Treasurer Tax Compliance variable is reliable and can be applied as a source of research data.

Table 4.4

Results of the Validity Test of the Community Participation Variable

Statement	r count	r table	Information
X1.1	0.572	0.2403	Valid
X1.2	0.800	0.2403	Valid
X1.3	0.807	0.2403	Valid
X1.4	0.759	0.2403	Valid
X1.5	0.909	0.2403	Valid
X1.6	0.839	0.2403	Valid
X1.7	0.921	0.2403	Valid
X1.8	0.800	0.2403	Valid

Source: SPSS Output Results, 2023

Based on Table 4.4, it can be concluded that the instrument for measuring Community Participation, which consists of 8 statements, is recognized as valid because the calculated r value exceeds the table r value of 0.2403. Thus, it can be suggested that the data related to the Community Participation variable has an adequate level of validity and can be considered as a reliable data source for research purposes.

Table 4.5  
Results of the Validity Test of the Village Fund Management Accountability Variable

Statement	r count	r table	Information
X1.1	0.257	0.2403	Valid
X1.2	0.779	0.2403	Valid
X1.3	0.759	0.2403	Valid
X1.4	0.608	0.2403	Valid
X1.5	0.733	0.2403	Valid
X1.6	0.648	0.2403	Valid
X1.7	0.557	0.2403	Valid
X1.8	0.261	0.2403	Valid

Source: SPSS Output Results, 2023

Table 4.5 provides information that the measuring tool for the Village Fund Management Accountability variable, which includes 8 statements, is considered valid because the calculated r value exceeds the table r value of 0.2403. That is why, it can be concluded that the data related to the Village Fund Management Accountability variable has an adequate level of validity and can be relied upon as a source of research data.

Table 4.6 Reliability Test Results

Variable	Number of Statements	Cronbach Alpha	Information
Competence of Village apparatus	10	0.762	Reliable
Village Treasurer Tax Compliance	6	0.777	Reliable
Society participation	8	0.778	Reliable
Accountability for Village Fund Management	8	0.714	Reliable

Source: SPSS Output Results, 2023

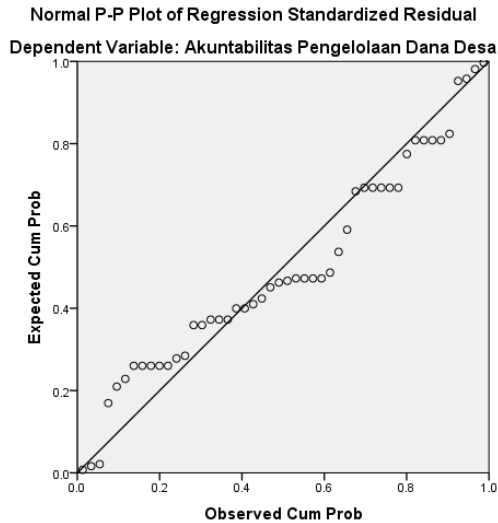
Based on the results of the reliability test in table 4.6, it is known that the results of the reliability test show that the Cronbach Alpha value is >0.70, so the questionnaire statements for each variable of Village Apparatus Competence, Village Treasurer Tax Compliance, Community Participation and Accountability for Village Fund Management are declared Reliable.

#### Classic assumption test

From the findings of testing classical assumptions related to the following research, the following things can be observed:

**Normality test**

Figure 4.1 Normality Test Results



From the illustration in Figure 4.1, it can be seen that the data distribution follows a diagonal line pattern and is located around it. The following phenomenon is in line with the normality assumption in the regression model framework, indicating that the data used in the following research can be considered to have a normal distribution and can be applied in a regression model.

**Multicollinearity Test**

Table 4.2 Multicollinearity Test Results

Coefficients			
Model	Colinearity Statistics		
	Tolerance	VIF	
1.	(Constant)		
	Competence of Village apparatus	,309	3,241
	Village Treasurer Tax Compliance	,738	1,355
	Society participation	,352	2,843

a. Dependent Variable: Accountability for Village Fund Management

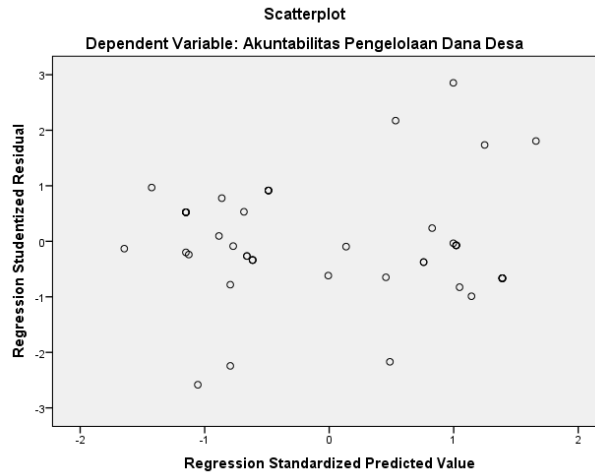
Based on Table 4.12, it shows that the tolerance value of the Village Apparatus Competency variable is 0.309; Village Treasurer Tax Compliance variable of 0.738; and the Community Participation variable is 0.352. From the three independent variables, it is known that the tolerance value is > 0.1, which means that there is no multicollinearity in the data tested. Likewise, if we look at the variance inflation factor (VIF) value, based on table 4.12 which shows that the Village Apparatus Competency variable has a VIF value of 3,241; Village Treasurer Tax Compliance



variable of 1,355; and the Community Participation variable is 2,843. From these three variables, it can be seen that the VIF value is <10, this shows that in the data tested there is no multicollinearity.

**Heteroscedasticity Test**

Figure 4.2 Heteroscedasticity Test Results



Based on Figure 4.2, it shows that the points do not form a regular pattern and are clearly distributed randomly, and the scattered points are above and below the number 0 (zero) on the Y axis, so it can be concluded that the regression model in this study is free from heteroscedasticity problem.

**Multiple Linear Regression Analysis**

Table 4.4 Multiple Linear Regression Analysis

Coefficients			
		Unstandardized Coefficients	
	Model	B	Std. Error
1.	(Constant)	6,289	2,680
	Competence of Village apparatus	,051	,076
	Village Treasurer Tax Compliance	,550	,100
	Society participation	,305	,101

a. Dependent Variable: Y

Source: SPSS Output Results, 2023

Based on the calculation findings recorded in Table 4.4 above, the multiple linear regression equation can be expressed as below:

$$Y = 6,289 + 0.051 X_1 + 0.550 X_2 + 0.305 X_3 + e$$

Through the multiple linear regression equation that has been obtained, it can be interpreted that the constant value ( $\alpha$ ) has a magnitude of 6.289. This indicates that the variable values for Village Apparatus Competence, Village Treasurer Tax Compliance, and Community Participation are

considered constant at zero, while the Village Fund Management Accountability value reaches 6.289.

The Village Apparatus Competency regression coefficient is 0.051; Village Treasurer Tax Compliance regression coefficient, value 0.550; and the Community Participation regression coefficient, valued at 0.305, shows a positive direction. This means that when the variable values for Village Apparatus Competence, Village Treasurer Tax Compliance, and Community Participation increase, the Village Fund Management Accountability variable tends to increase.

**Hypothesis Test (t Test) H<sub>1</sub>, H<sub>2</sub>, H<sub>3</sub>**

Table 4.5 Hypothesis Test (t Test)

Coefficients			
	Model	Q	Sig
1.	(Constant)	2,346	.024
	Competence of Village apparatus	,673	,504
	Village Treasurer Tax Compliance	5,501	,000
	Society participation	3,033	,004

a. Dependent Variable: Y

Source: SPSS Output Results, 2023

The results of hypothesis testing (t test) of the model in Table 4.5 show that Village Apparatus Competency has a significance value of 0.504 with a t value of 0.573. This means that the significance value of 0.504 is greater than the acceptable error level, namely 0.05 or (0.504 > 0.005), which shows that the Village Apparatus Competency variable does not significantly influence the Accountability of Village Fund Management. Therefore, hypothesis H1 states that the Competence of Village apparatus having a positive impact on Village Fund Management Accountability is unacceptable.

H<sub>1</sub>: Competence of Village Aparatus has a positive and significant impact on the accountability of village fund management.

From the findings of hypothesis testing in Table 4.5, it can be seen that the Village Treasurer Tax Compliance variable has a significance value of 0.000 with a t-count value of 5.501. This means that the significance value of 0.000 is smaller than the acceptable error level, namely 0.05 or (0.000 < 0.005), which shows that the Village Treasurer Tax Compliance variable has a significant effect on Village Fund Management Accountability. Therefore, hypothesis H2 which indicates that Village Treasurer Tax Compliance has a positive impact on Village Fund Management Accountability can be accepted.

H<sub>2</sub>: Village Treasurer Tax Compliance has a positive and significant impact on the accountability of village fund management.

From the results of hypothesis testing (t test) the model in Table 4.5 shows that Community Participation has a significance value of 0.004 with a t value of 3.033. This means that the significance value of 0.004 is smaller than the acceptable error level, namely 0.05 or (0.004 <

0.005), which shows that the Community Participation variable has a significant effect on Village Fund Management Accountability. Therefore, hypothesis H3 which indicates that Community Participation has a positive impact on Village Fund Management Accountability can be accepted. H3: Community participation has a positive and significant impact on the accountability of village fund management.

**Hypothesis Test (f Test) H4**

Table 4.6 Hypothesis Tests (f Test)

Anova			
	Model	F	Sig
1.	Regresion	37,538	.000
	Residual		
	Total		

Source: SPSS Output Results, 2023

Based on Table 4.6, it is known that the Fcount value is 37.538 with a significance level of 0.000 or <0.05. So the regression model used in this research is feasible and can meet the feasibility test criteria, so it can be concluded that H4 or the independent variables together have an effect on the dependent variable.

H4: Competence of village aparatus, tax compliance of village treasurers and community participation together have a positive and significant impact on the accountability of village fund management.

**Coefficient of Determination Test (R<sub>2</sub>)**

Table 4.7 Coefficient of Determination Test (R<sub>2</sub>)

Model Summary				
	Model	R	Sig	Adjusted R Square
1		,848	,719	,700

Source: SPSS Output Results, 2023

Based on the findings of the coefficient of determination test in Table 4.7 above, it can be seen that the Adjusted R Square value is 0.700 or 70%, which means that the Village Fund Management Accountability (dependent) variable is influenced by independent (free) variables, namely Competence of Village aparatus, Tax Compliance of Treasurers Village and Community Participation). The remaining 30% is influenced by other variables outside the following research equation.

**CONCLUSIONS AND SUGGESTIONS**

**Conclusion**

The following research was carried out with the aim of evaluating the influence of Village Apparatus Competence, Village Treasurer Tax Compliance and Community Participation on Village Fund Management Accountability. The samples taken in this research were 6 villages in Tambak District

with a total of 48 respondents. The results of data analysis show that Village aparatus Competence does not have a positive and significant impact on Village Fund Management Accountability, which indicates that increasing the competency of village aparatus does not have an impact on increasing village fund management accountability.

From the test findings, it can be concluded that the level of tax compliance of village treasurers has a significant positive impact on the level of accountability in village fund management. This means that the higher the level of tax compliance of the village treasurer, the higher the level of accountability in managing village funds. The research results show that village treasurer tax compliance has a significant positive effect on the accountability of village fund management, which means it can increase the accountability of village fund management.

### **Suggestion**

The hope of the results of this research is to provide useful recommendations for related parties. The following are several suggestions that can be made based on research findings as follows: it is recommended that future research involve more respondents and expand the sample size, not just limited to villages in Tambak District. The following aims to obtain more representative findings from each sub-district; it is necessary to expand the scope of distributing questionnaires by considering the use of secondary data, such as Google Forms, in order to increase the effectiveness and accessibility of filling out questionnaires; variables in further research should be expanded by adding other variables, considering that there are still many factors that can influence the accountability of village fund management but are not discussed in the following research; It is recommended for future researchers to involve longer research time, especially in the process of distributing questionnaires, to ensure the results obtained and assistance to respondents can be carried out optimally.

### **BIBLIOGRAPHY**

- Aprilya, KR, & Fitria Astri. (2020). The Influence of Competence, Organizational Commitment, Transparency and Community Participation on Accountability in Village Fund Management. *Journal of Accounting Science and Research*, 9(3), 1–20. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/download/2829/2839>
- Costari, & Princess Ariella Belinda. (2021). The Importance of Implementing Public Sector Accounting in a Government Agency. *Jamanta: Unita Accounting Student Journal*, 1(1), 58–77. [https://doi.org/10.36563/jamanta\\_unita.v1i1.421](https://doi.org/10.36563/jamanta_unita.v1i1.421)
- Devyana, N.S. (2020). Management of Village Funds in an Effort to Increase Development and Empowerment of Village Communities (Case Study: Ngroto Village, Pujon District, Malang Regency). *Scientific Journal*, 1–12.
- Fahera, GI, & Satyawan, MD (2022). Factors that influence the accountability of village fund management. *Fair Value: Scientific Journal of Accounting and Finance*, 4(11), 5193–5201. <https://doi.org/10.32670/fairvalue.v4i11.1911>
- Huda, FM (2022). The Influence of Community Participation, Village Apparatus Competence, and SPI with IT on Accountability in Village Fund Management (Case study in the village of Brondong sub-district, Lamongan district). *Securities Journal (Stocks, Economics, Finance and Investment)*, 5(3), 238. <https://doi.org/10.32493/skt.v5i3.16397>
- Luthfiani, BM, Asmony, T., & Herwanti, RT (2020). Analysis of Factors that Influence the Accountability of Village Fund Management in Central Lombok Regency. *Accounting E-Journal*, 30(7), 1886. <https://doi.org/10.24843/eja.2020.v30.i07.p20>
- Rismawati, T. (2019). The Influence of Village Fund Management Official Competence, Village Government Organizational Commitment, Community Participation, Use of Information

- Technology, and Internal Control Systems on Village Fund Management Accountability.
- Sawir, M. (2022). Konsep Akuntabilitas Publik. *Publikasi Jurnal*, 1–27.
- Setyanto, E., & Ritchi, H. (2018). Faktor-Faktor Yang Mempengaruhi Akuntabilitas Keuangan Pemerintah Daerah (Survey atas Kompetensi Aparatur, Kualitas Software SIA Penerapan SPI dan Penerapan SAP pada Pemerintah Daerah Kota dan Kabupaten di Provinsi Jawa Barat). *Jurnal Ilmiah Akuntansi*, 9(April), 89–105. <http://ejournal.unibba.ac.id/index.php/AKURAT>
- Sugiyono (2018, P. 13. (2018). Bab III - Metode Penelitian Metode Penelitian. *Metode Penelitian*, 32–41.
- Sukmawidewi, K., & Nugraha, D. S. (2021). Peran kompetensi aparatur desa untuk meningkatkan akuntabilitas pengelolaan dana desa : Studi kasus di Desa Sukasenang , Kabupaten Garut. *Prosiding The 12th Industrial Research Work and Natonal Seminar*, 12(1), 1128–1132.
- Suryani, M. K., & Hidayat, M. T. (2023). Pengaruh Transparansi, Akuntabilitas, Partisipasi, dan Kompetensi Aparatur terhadap Kinerja Pengelolaan Alokasi Dana Desa dan Dana Desa dengan Moderasi Sistem Pengendalian Internal pada Desa di Kecamatan Sano Nggoang Kabupaten Manggarai Barat. *Bussman Journal: Indonesian Journal of Business and Management*, 3(1), 228–247.
- Wijaya, I. K. K., & Suardana, K. A. (2020). Faktor-Faktor Yang Mempengaruhi Akuntabilitas Pengelolaan Dana Desa Di Kecamatan Seririt (pp. 565–578).
- Yusufi, N., Wuryandini, A. R., Gumohung, M. R., & Usman, Y. (2020). Faktor yang Mempengaruhi Desa dan Dana Akuntabilitas Manajemen dengan Sirendes sebagai Variabel Moderasi (pp. 439–444).
- I. Ghozali, Aplikasi Analisis Multivariate dengan program IBM SPSS 22, Semarang, 2018.