

The Influence of Competence and Organizational Commitment on Village Fund Management Accountability with Transparency as a Mediating Variable

Halkadri Fitra^{1*}, Efrizal Syofyan², Erni Masdupi³, Erly Mulyani⁴, Salma Taqwa⁵, Halmawati⁶
^{1,2,3,4,5,6} Universitas Negeri Padang

*Corresponding Author, e-mail: halkadri.fitra@gmail.com

DOI: <https://doi.org/10.24036/011285410>

Accepted: 07-06-2024

Revision: 30-05-2024

Available Online: 08-06-2024

KEYWORD

accountability, competence, commitment, transparency, village.

A B S T R A C T

This study aims to examine how competency and organizational commitment affect the accountability of village fund administration, with transparency serving as a mediating variable. Utilising a quantitative research methodology, the study distributes questionnaires to gather primary data. The research population consists of financial officers from villages around the Agam Regency, with a sample size of 92 determined using the complete sampling method. The statistical software Smart PLS version 4 is used to analyze data using Partial Least Squares (PLS). The findings indicate that the competency and transparency of civil officials have a significant impact on village fund management accountability, while organizational commitment has a non-significant positive influence. Furthermore, the mediating role of transparency between civil servants' competence, organizational commitment, and the accountability of village fund management shows an insignificant effect. This study's limitation is that it only looks at three variables: civil servants' competence, organizational commitment, and transparency in influencing the accountability of village fund management. Future research is encouraged to explore and include other variables that may affect the behavior of accountability of village fund management, to identify which variables can optimally influence the accountability of village fund management.



This is an open access article distributed under the [Creative Commons Attribution-NonCommercial 4.0 International License](https://creativecommons.org/licenses/by-nc/4.0/). Some rights reserved

INTRODUCTION

The development of science and the implementation of public sector accounting in Indonesia are progressing rapidly due to the new era and the government's sustained policies for regional autonomy and decentralization towards local governments. (Aprilya & Fitria, 2020; Bao et al., 2024; Dawkins et al., 2019; Zou et al., 2023). Sustainability is often equated with concern for stakeholders, and a lack of sustainability is seen as limited interest in specific organizations and selfish actions that prioritize self-interest. (Chakhovich & Virtanen, 2023; Suta & Tóth, 2023). Public-sector accounting is a mechanism of private-sector accounting applied in the

practices of public organizations. (Argento & van Helden, 2023; Kristiyani Hamidah, 2020). Regional autonomy drives economic development. (Elosegui et al., 2022; Iswardhana & Attamimi, 2023; Sima et al., 2023) and is a push from local governments and communities to optimize existing resources, both from the village itself and from external sources. Decentralization is the transfer of government authority from the central government to local governments to manage activities in specific regions based on the principle of autonomy. (Haris et al., 2010; Kartika et al., 2023; Marenzi et al., 2023; Ridwan & Sumirat, 2021). A village is a legally recognised community unit with a defined territory, the ability to control government, and the ability to represent the community's interests based on its initiative, ancestors' rights, or customary rights that are respected and recognised under the unitary state of Indonesia's governance system. (UU Nomor 6, 2014).

This development is achieved by granting authority to each village to manage and run its governance system. This authority is given to increase the efficiency and effectiveness of services to reach all layers of Indonesian society and to be able to organize villages properly. (Cassinat et al., 2022; Handayani et al., 2023; Nadir, 2013). By the provisions of Minister of Home Affairs Regulation Number 20 of 2018, village financial management comprises the entirety of activities including planning, implementation, arrangement, reporting, and accountability of village finances. (Kemendagri RI, 2018).

Principles in government accounting, such as openness and accountability of public financial management, are not just a form of duty for the central government, but also for areas like villages. (Aprilya & Fitria, 2020; Sheppard & Beck, 2023). One of the contributions provided by the government to villages is the village fund. The village fund, which originates from the State Budget (APBN) and is allocated to villages, is used to finance governance, development implementation, community development, and community empowerment. (UU Nomor 6, 2014). Agam Regency is one of the regencies located in the province of West Sumatra, with a total area of 2,226.27 square kilometers divided into 16 districts with 92 villages or "Nagari". (BPS Kabupaten Agam, 2023). So far, the central government has allocated village funds amounting to Rp 539 trillion from 2015 to 2023. (Sudoyo, 2023).

The allocation of village funds varies for each village, based on several factors such as population size, poverty rate, land area, and level of difficulty. The calculation of the village fund allocation considers the needs of the village under village authority, national priorities, the result of transferring expenditures from ministries/agencies that still fund village authority, and the state's financial capacity (PP Nomor 37, 2023). The main objective of disbursing village funds is as a form of the state's commitment to protect and empower villages to become strong and advanced. (Hilmawan et al., 2023; Nontapet et al., 2022).

The phenomenon of village fund management from 2016 to 2023 has revealed that hundreds of village heads have been implicated in corruption cases. The village funds, which are disbursed annually, have been misappropriated by some village heads and their officials. The Corruption Eradication Commission (KPK) recorded 851 cases of village fund corruption involving 973 perpetrators, with half of these perpetrators being the village heads themselves. In terms of numbers, around 400 village heads out of approximately 70,000 across Indonesia have faced legal action (Senator, 2023). The recorded state losses due to village fund corruption reached Rp 433.8 billion for the period from 2015 to 2021 (Nababan, 2023). The high number of cases involving village officials indicates that financial management must be a focal point. Therefore, all relevant elements must work to prevent the misuse of village funds (Gustiansyah, 2023).

The village accountability report is not created in accordance with the requirements, leaving it subject to manipulation by particular parties, which is compounded by the regional inspectorate's ineffective monitoring. Furthermore, there is inadequate handling of public complaints in all regions, imprecise evaluation from sub-district government monitoring, and insufficient human resource capability in village administration. These are some of the issues experienced with managing village financial accountability (Cahyana & Suprasto, 2023; Hasniati, 2016; Pramesti, 2015; Rahmayanti Yusuf et al., 2022). Additionally, factors such as the competence of village officials, village financial system applications, compliance of village treasurers with tax regulations, and community participation are also important in creating accountability in the use of village funds. (Aprilya & Fitria, 2020; N. M. A. M. Dewi et al., 2022; Hasanah et al., 2020; Irfan Kamil & Krisiandi, 2022; Luthfiani et al., 2020; Oci et al., 2023).

The Stewardship Theory, which proposes that the relationship between the principal and the steward should be based on trust and ensure each party's autonomy and responsibility, accountability, transparency, innovation, and stakeholder capacity building, is a theory that is frequently applied in managing public sector organisations. (Cyert, R.M & March, J.G, 1963; Rouault & Albertini, 2022). The stewardship idea outlines a situation in which managers are driven by organizational goals rather than individual ambitions (Donaldson & Davis, 1991; Felício et al., 2021). This theory is suitable for use in government agencies and public sector organizations where the focus is not on profit but rather on providing good services to the public as their principal. (Asnida et al., 2018; Ayem & Fitriyaningsih, 2022; Bush, 2020; Feldermann & Hiebl, 2022; Pasoloran & Rahman, 2001).

Stewardship theory, in the context of management and accounting, is a perspective or concept that emphasizes the management's responsibility to protect and manage company resources (including assets, capital, and information) with good faith and the primary interests of major shareholders as the top priority. (D. S. Dewi & Susilowati, 2022). Stewardship theory in the context of the public sector is a concept that focuses on the responsibility and role of government or public sector entities in protecting and managing public resources with good faith and the primary interests of the community as the top priority. (Ariani & Prastiwi, 2020; Nurcahyani & Jaeni, 2023; Putu et al., 2023).

Competence is a factor that influences accountability since it refers to an individual's ability to effectively complete their jobs and responsibilities. When someone is highly competent in their work or position, they are more likely to comprehend and adhere to the established norms of accountability. In contrast, a lack of competence might result in errors or failures to complete tasks, lowering their level of accountability. To enhance accountability, competence is needed. Competence is a characteristic of an individual that consists of knowledge, ability, and skills in performing a job. (Cárcaba et al., 2022; Furiady & Kurnia, 2015; Hevesi, 2005). Levels of competence can be assessed based on educational background, training, and skills possessed. Human resources are crucial in carrying out tasks and fulfilling organizational functions. Human resources can influence the success of management in an organization, as stated by (Mathis & J. Jackson, 2002; Okrah & Irene, 2023) who state that the value of human resources is influenced by the use of abilities or skills (competence) possessed by individuals when performing a job to the best of their ability, regardless of background, to develop their competence. Government officials must have the aforementioned qualities to have good and appropriate resources in managing village funds by their duties and obligations.

Commitment to the organization is a behavioral dimension that can be used to empower employees to stay with a company. It is very important to make employees have high commitment, especially in non-profit companies where the salary scale is not competitive. Organizational commitment will create a sense of ownership for employees, thus fostering a sense of responsibility and awareness in carrying out and being motivated to report all activities by voluntarily implementing accountability to the public, including improved financial accountability and performance. (Amaliya & Maryono, 2022; Aprilia & Fitria, 2020; Irwadi et al., 2023; Tharis et al., 2022; Zeyn, 2011).

Transparency is a sort of openness in delivering government information to those who want knowledge about public resource management actions (Novatiani et al., 2019; Tarima & MD, 2022). Transparency means that every citizen has the right to know about the budget process concerning the interests of community aspiration funds, especially in meeting the needs of the community in the management of village funds. The public must be able to easily access the government's implementation processes, and transparency and involvement are essential components of good governance. (Fitri & Arza, 2023a; Zubaidah & Nugraeni, 2023). Openness and ease of access to government information have a positive influence on achieving other indicators. Without transparency and public participation as a network in decision-making, policy-making in the region will only lead to governance that is prone to corruption and weak accountability. (Subandra et al., 2022; Umam & Setiyowati, 2023).

Accountability emphasizes broader accountability to the community, thus fostering trust in the government. The better an accounting system is implemented, the more reliable, accurate, and timely the information it provides, and the better the accountability. (Lestari, 2014). In village governance, accountability is very important in the process of managing village funds, involving the village government's ability to be accountable for activities related to village governance development. (Dwirini et al., 2023; Sumpeno, 2011; Wicaksono et al.,

2019). The level of accountability of village funds provides a platform for the community to be directly and actively involved in overseeing development, thus potentially ensuring that the development process is conducted transparently and participatively. (Gulo & Kakisina, 2023; Nuraeni & Kusuma, 2021). Effective accountability can be achieved when the information provided is easy to understand. (Mais Dan & Palindri, 2020). In order to assess the government, the community, which is the party entrusting it with managing public finances, has the right to access government financial data. (Budianto & Febrina, 2020; Mardiasmo, 2009; Merina & Cahyani, 2023).

Based on the theoretical and empirical studies outlined, the conceptual framework of the research can be illustrated as shown in Figure 1.

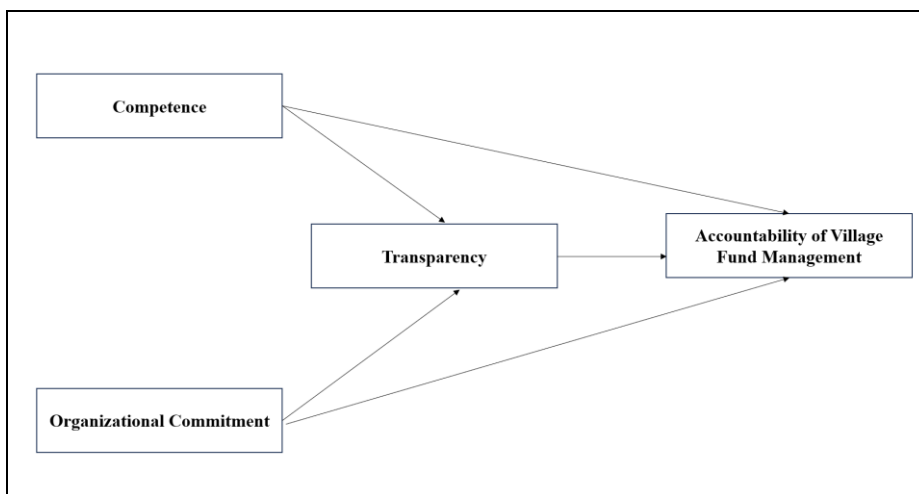


Figure 1. Conceptual Framework

The Influence of Competence on the Accountability of Village Fund Management

Good, competent, and quality human resources will result in good officials as well. This is consistent with the accountability concept, according to which government officials' requirement for human resources is crucial when it comes to managing village revenues. This is also in line with stewardship theory, where officials serving as stewards must serve as a form of accountability, so that when making decisions, they provide the best service according to the duties that should be held by an official. (Irma, 2015; Mada et al., 2017; Perdana, 2108).

H1: Competence significantly influences the Accountability of Village Fund Management

The Influence of Organizational Commitment on the Accountability of Village Fund Management

Commitment to the organization is a very important element in accountability. (Amaliya & Maryono, 2022; Mada et al., 2017; Tharis et al., 2022). Strong organisational commitment means that officials will be held responsible for any actions taken to improve services. This is consistent with the stewardship idea, which states that in order for village officials to accomplish their duties and deliver services to the community, they must have a high level of dedication to the organisation. It is also in line with organizational commitment, which explains that the higher the organizational commitment of each individual, the more it will affect the level of speed and accuracy of their work. The speed and accuracy of work will affect the accountability reports provided to the community.

H2: Organizational Commitment significantly influences the Accountability of Village Fund Management

The Influence of Transparency on the Accountability of Village Fund Management

Transparency is considered something that needs to be considered in the management of village funds. The higher the transparency, the more effective the management of village funds tends to be. Transparency is a form of openness of the government and its accountability for all activities carried out. This is consistent with agency theory, which explains the existence of asymmetric knowledge. The principle can obtain comprehensive

information with great transparency, even when the principal and the agent do not have the same information. (Putra & N. K. Rasmini, 2019; Tarima & MD, 2022; Zubaidah & Nugraeni, 2023).

H3: Transparency significantly influences the Accountability of Village Fund Management

The Influence of Competence on Transparency

The implementation of transparency is a demand on public organizations because it is used by stakeholders in making decisions. (Rahayu et al., 2020) Therefore, competence is greatly needed in implementing transparency. (Fardian, 2012). The realization of transparency requires human resources quality that can apply logic. The quality of human resources is the main asset for carrying out the tasks and responsibilities assigned and is supported by sufficient education, training, and experience to make activities transparent. (Widodo, 2001).

H4: Competence significantly influences Transparency.

The Influence of Organizational Commitment on Transparency

The implementation of governance, from the highest to the lowest levels of government, requires support from various parties, including the participation of organizational officials. (Purnamadewi et al., 2021). Commitment is the employee's loyalty to the organization by remaining with the organization, helping to achieve the organization's goals, not wanting to leave the organization for any reason, and being willing to make significant efforts for the good of the organization in terms of openness to the public. (Rahayu et al., 2020; Yusuf & Syarif, 2008).

H5: Commitment to the organization significantly influences Transparency.

Transparency Mediates Competence Towards Accountability in Village Fund Management.

Transparency significantly influences accountability. (Herlina et al., 2021; Sari & Andra Asmara, 2021). Furthermore, competence also significantly influences transparency. (Rahayu et al., 2020). Based on this, the transparency variable significantly mediates the competence of officials towards the accountability of village fund management.

H6: Transparency significantly mediates the competence of officials towards the accountability of village fund management.

Transparency Mediates the Commitment to the Organization Towards the Accountability of Village Fund Management.

Commitment is a very important element in accountability. (Amaliya & Maryono, 2022; Mada et al., 2017; Tharis et al., 2022). Commitment is the loyalty of staff to the organization by staying with the organization, helping to achieve organizational goals, and making considerable efforts for the organization's interests in terms of transparency to the public. (Rahayu et al., 2020; Yusuf & Syarif, 2008). Furthermore, transparency will improve accountability and accountability through the openness of the information provided. (Putra & N. K. Rasmini, 2019; Tarima & MD, 2022; Zubaidah & Nugraeni, 2023), thus, transparency will significantly mediate between organizational commitment and accountability in village fund management.

H7: Transparency significantly mediates organizational commitment towards the accountability of village fund management.

RESEARCH METHODS

A quantitative method was used to conduct associative research. The 92 villages that make up the Agam Regency in West Sumatra Province are home to all of the financial affairs authorities that were used in this study. This study's sample selection process makes use of the complete sampling technique. As a result, the population size and sample size are equal. Primary data was the data source used in this investigation. The data collection technique is done with a questionnaire measured on a Likert scale with the following levels: 1 = Strongly Disagree; 2 = Disagree; 3 = Normal; 4 = Agree and 5 = Strongly Agree

The data analysis technique used in this research is partial least squares (PLS) from the statistical software Smart PLS version 4. There are two types of variables in this study, namely exogenous and endogenous variables. The exogenous variables are the competence of officials and commitment to the organization.

Competence of officials is the characteristics that someone has in terms of knowledge, ability, and skills in carrying out a job, measured by 7 indicators. Commitment to the organization is a behavioral dimension that can be used to give strength to employees to stay in a company, measured by using 6 indicators. The endogenous variables consist of accountability of village fund management and transparency. Accountability of village fund management emphasizes broader accountability to the community, thus generating trust in the government, measured by 7 indicators. Transparency is a form of openness in providing information by a government to parties in need of information related to the management activities of public resources, measured by 5 indicators.

RESULTS AND DISCUSSION

Distribution of Questionnaires and Respondent Characteristics

The distribution of research questionnaires and the characteristics of respondents as follows:

Table 1. Distribution of Questionnaires and Characteristics of Respondents

Information	Number of Questionnaires	Percentage
A. Distribution of Questionnaires		
1. Questionnaires distributed	92	100,00%
2. Returned questionnaire	86	93,48%
3. Processable questionnaire	86	93,48%
4. Questionnaires that cannot be processed	0	0,00%
B. Characteristics of Respondents		
1. Gender		
a. Man	6	6,98%
b. Woman	80	93,02%
Total	86	100,00%
2. Age (Years)		
a. < 17	0	0,00%
b. 17-25	1	1,16%
c. 26-35	46	53,49%
d. 36-45	35	40,70%
e. >45	4	4,65%
Total	86	100,00%
3. Last Education		
a. Elementary School Equivalent	0	0,00%
b. Middle School Equivalent	0	0,00%
c. High School Equivalent	25	29,07%
d. Diploma Equivalent	15	17,44%
e. Bachelor’s Degree or equivalent	46	53,49%
f. Masters or Doctorate	0	0,00%
Total	86	100%
4. Length of Work (Years)		
a. < 5	12	18,18%
b. 5 – 10	48	72,73%
c. > 10	6	9,09%
Total	86	100,00%

Evaluation of Reflective Measurement Model

Outer Loading, Cronbach’s Alpha, Composite Reliability, and Average Variance Extracted

The evaluation of the reflective measurement model for the variables Competence of Apparatus (CA), Commitment to the Organization (CO), Transparency (TR), and Accountability in Village Fund Management (AVF) is measured by loading factors/outer loadings, composite reliability, Cronbach's alpha, and average variance extracted (AVE). (Hair et al., 2021) with the following results in table 4.

The Outer Loading test was conducted three times because, in the first and second tests, there were indicators with Outer Loading values <0.7. After the third test, based on Hair et al (2021), the factor loading indicator values > 0.70, Cronbach's Alpha > 0.70, Composite Reliability > 0.70, and AVE > 0.50, thus all indicators in Table 5 met the requirements.

Table 2. The value of the Reflective Measurement Model Evaluation

Variable	Indicator	Outer Loading	Cronbach's Alfa	Composite Reliability	AVE
Competence (KAP)	KAP2	0,800	0,902	0,896	0,684
	KAP3	0,816			
	KAP4	0,887			
	KAP7	0,802			
Commitment to the Organization (KO)	KO4	0,789	0,780	0,870	0,691
	KO5	0,834			
	KO6	0,869			
Transparency (TR)	TR1	0,810	0,861	0,899	0,641
	TR2	0,794			
	TR3	0,812			
	TR4	0,722			
	TR5	0,814			
Accountability in Village Fund Management (AKP)	AKP1	0,814	0,845	0,925	0,672
	AKP2	0,793			
	AKP4	0,833			
	AKP5	0,874			
	AKP6	0,742			
	AKP7	0,857			

The Outer Loading test was conducted three times because, in the first and second tests, there were indicators with Outer Loading values < 0.7 . After the third test, based on Hair et al (2021), the factor loading indicator values > 0.70 , Cronbach's Alpha > 0.70 , Composite Reliability > 0.70 , and AVE > 0.50 , thus all indicators in Table 5 met the requirements.

Discriminant Validity (Cross-Loading, Fornell-Larcker, and HTMT)

The results of discriminant validity processing, including cross-loading, Fornell-Larcker, and Heterotrait-Monotrait Ratio (HTMT) can be seen in table 3. According to Table 3, there is a higher correlation between the constructions and their indicators than there is with other constructs. Because of this, all latent variables already have strong discriminant validity with cross-loading, meaning that each construct block's indicators are superior than those in other blocks. (Hair et al., 2021).

Assessing discriminant validity using the Fornel and Lacker criteria is a form of assessment to ensure that variables are theoretically different and supported empirically through statistical testing. The Fornel and Lacker criteria state that the square root of the AVE of a variable should be greater than its correlations with other variables. The square root of the AVE of the AKP variable (0.820) is greater than its correlation with KO (0.367), also greater than its correlation with KAP (0.471), and greater than its correlation with TR (0.436). The square root of the AVE of the KO variable (0.831) is greater than its correlation with KAP (0.550) and also greater than its correlation with TR (0.545). The square root of the AVE of the KAP variable (0.827) is greater than its correlation with TR (0.566). These results indicate that the discriminant validity of the AKP, KO, KAP, and TR variables is fulfilled. (Hair et al., 2021).

Furthermore, for HTMT discriminant evaluation, it meets the criteria if the HTMT value is < 0.90 (Hair et al., 2021). Based on Table 6, it is known that the HTMT values for each pair of variables are < 0.90 , indicating that the Discriminant Validity for HTMT is fulfilled.

Table 3. Cross-loading, Fornell-Larcker, and HTMT

	AKP	KO	KAP	TR
Cross Loading				
AKP1	0,814	0,400	0,360	0,463
AKP2	0,793	0,295	0,379	0,360
AKP4	0,833	0,215	0,435	0,304
AKP5	0,874	0,237	0,353	0,294
AKP6	0,742	0,219	0,372	0,344
AKP7	0,857	0,363	0,412	0,358
KAP2	0,347	0,493	0,800	0,419
KAP3	0,385	0,446	0,816	0,433
KAP4	0,478	0,467	0,887	0,477
KAP7	0,339	0,420	0,802	0,536
KO4	0,179	0,789	0,346	0,406
KO5	0,246	0,834	0,407	0,440
KO6	0,420	0,868	0,577	0,501
TR1	0,228	0,329	0,326	0,810
TR2	0,296	0,472	0,453	0,794
TR3	0,419	0,415	0,481	0,812
TR4	0,356	0,577	0,529	0,772
TR5	0,403	0,326	0,418	0,814
Fornell Lacker				
AKP		0,820		
KO		0,367	0,831	
KAP		0,471	0,550	0,827
TR		0,436	0,545	0,566
Heterotrait-Monotrait Ratio (HTMT)				
				HTMT
KO <-> AKP				0,396
KAP <-> AKP				0,536
KAP <-> KO				0,658
TR <-> AKP				0,477
TR <-> KO				0,638
TR <-> KAP				0,643

Structural Model Evaluation

Structural Model

The structural model depicts the relationships or estimated strengths between latent variables or constructs based on substantive theory. The results of the structural model testing as follows:

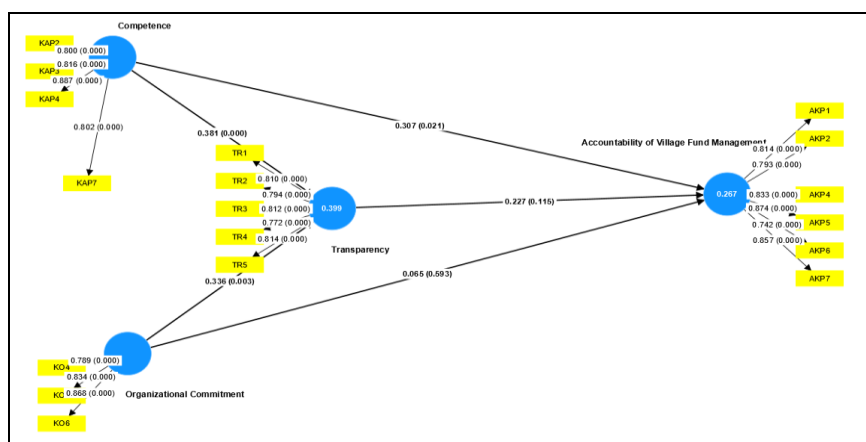


Figure 2. Structural Model

The structural model was tested using R-Square for dependent constructs and t-tests to determine the relevance of structural route coefficient parameters.

Table 4. R Square Test Results

	R Square	R-Square Adjusted
AKP	0,267	0,240
TR	0,399	0,384

Table 4 concluded that the R-Square value for AKP is 0.267, which means that the variables KAP and KO contribute 26.7% to AKP. Furthermore, the R-Square value for TR is 0.399, indicating that the variables KAP and KO contribute 39.9% to TR.

Table 5. Presents the Results of Path Coefficients and Indirect Effects

	Original Sampel (O)	Sampel Mean (M)	Standard Deviation (STDEV)	t statistics	p-value
<i>Path Coefficients</i>					
KAP → AKP	0,307	0,314	0,134	2,301	0,021
KO → AKP	0,065	0,068	0,121	0,534	0,593
KAP → TR	0,381	0,385	0,107	3,564	0,000
KO → TR	0,336	0,341	0,113	2,971	0,003
TR → AKP	0,227	0,228	0,144	1,576	0,115
<i>Indirect Effect</i>					
KAP → TR → AKP	0,087	0,086	0,061	1,415	0,157
KO → TR → AKP	0,076	0,078	0,059	1,293	0,196

Based on Table 5, we can observe that the p-value of KAP on AKP is 0.021 with a t-statistics value of 2.301. Next, the p-value of KO on AKP is 0.593 with a t-statistics value of 0.534. Furthermore, the p-value of KAP on TR is 0.000 with a t-statistics value of 3.564. Next, the p-value of KO on TR is 0.003 with a t-statistics value of 2.971, and the p-value of TR on AKP is 0.115 with a t-statistics value of 1.576. For the indirect effect of KAP→TR→AKP, the p-value is 0.157 with a t-statistics value of 1.415, while the indirect effect of KO→TR→AKP has a p-value of 0.196 with a t-statistics value of 1.293.

Discussion

The influence of Competence (KAP) on Village Fund Management Accountability (AKP)

The influence of Competence (KAP) on Village Fund Management Accountability (AKP) can be seen from the calculated t-value being greater than the t-table value, which is $2.301 > 1.663$, with a significance value of 0.021, which is less than 0.05. This indicates that KAP has a significant effect on AKP in The Agam Regency. These findings are consistent with the research results of Amaliya, R., and Maryono (2020) and Purba, et al. (2022), which state that the competence of officials significantly influences accountability. (Amaliya & Maryono, 2020; Sahala Purba et al., 2022)

The influence of Commitment to the Organization (KO) on the Accountability of Village Fund Management (AKP)

The influence of Commitment to the Organization (KO) on the accountability of village fund management (AKP) can be seen from the t-value being smaller than the t-table value, which is $0.534 < 1.663$, with a significance value of 0.593, which is greater than 0.05. This indicates that commitment to the organization does not have a significant effect on the accountability of village fund management in Agam Regency. This result is consistent with the findings of Indriasih (2022), which stated that commitment to the organization does not have a significant effect on accountability (Indriasih et al., 2022). However, it is not in line with the results of the study conducted by Iyona, et al (2023), which concluded that there is a significant influence of the variable commitment to the organization on the accountability of village fund management. (Iyona & Badu, 2023).

The Influence of Competence of Apparatus on Transparency

The influence of the competence of apparatus (KAP) on transparency (TR) is evident from the calculated t-value being greater than the t-table value, that is, $3.564 > 1.663$, with a significance value of 0.000, which is less than 0.05. This indicates that the competence of the apparatus significantly influences the accountability of village fund management in the Agam Regency. This research result is in line with the findings of Rahayu et al. (2020) and Fardian (2012), which state that the competence of the apparatus affects transparency. (Fardian, 2012; Rahayu et al., 2020)

The influence of organizational commitment on transparency.

The influence of Organizational Commitment (OC) on transparency (TR) can be seen from the t-value being greater than the t-table, which is $2.971 > 1.663$ with a significance value of 0.003, which is less than 0.05. This indicates that organizational commitment has a significant effect on the accountability of village fund management in Agam District. These findings are consistent with the research by Rahayu (2020) and Yusuf & Syarif (2008), which state that organizational commitment affects transparency. ((Rahayu et al., 2020; Yusuf & Syarif, 2008)

The influence of Transparency on the Accountability of Village Fund Management

The influence of transparency (TR) on the accountability of village fund management (AKP) is seen from the t-value, which is smaller than the t-table value, namely $1.576 < 1.663$, with a significance value of 0.115, which is greater than 0.05. This indicates that transparency does not have a significant effect on the accountability of village fund management in Agam Regency. These results are consistent with the findings of Fitri & Arza (2023) and Simanjuntak (2023), which state that transparency is not significant in accountability. (Fitri & Arza, 2023b; Simanjuntak et al., 2023)

Transparency mediates the effect of civil servants' competence on the accountability of village fund management.

The results of the indirect effect analysis show that the t-value is smaller than the t-table value, which is $1.415 < 1.663$, with a significance value of 0.157, which is greater than 0.05. This test demonstrates that transparency does not significantly mediate the effect of civil servants' competence on the accountability of village fund management in Agam Regency. This is consistent with the findings of Fitri & Arza (2023) and Simanjuntak, et al (2023), which indicate that transparency does not have a significant effect on accountability. (Fitri & Arza, 2023b; Simanjuntak et al., 2023).

Transparency Mediates the Effect of Organizational Commitment on the Accountability of Village Fund Management

The results of the indirect effect analysis reveal that the t-value is smaller than the t-table value, with $1.293 < 1.663$ and a significance value of 0.196, which is greater than 0.05. This test proves that transparency does not significantly mediate organizational commitment's influence on the accountability of village fund management in Agam Regency. This finding is consistent with the research conducted by Fitri & Arza (2023) and Simanjuntak et al. (2023), which state that transparency is not significant for accountability. (Fitri & Arza, 2023b; Simanjuntak et al., 2023).

CONCLUSIONS

According to the findings of this study, officials' competency and transparency have a substantial impact on the accountability of village fund management, however organizational commitment has no significant impact. Furthermore, the variable of transparency does not significantly mediate the variables of officials' competence and organizational commitment in relation to the accountability of village fund management.

A limitation of this study is that it only considered three variables: civil servant capacity, organizational commitment, and transparency in influencing village fund management responsibilities. It is hoped that future research can explore and add other variables that can influence responsible behavior in village fund management so that one can know which variables can optimize responsible management village fund.

Based on the research conducted on financial officials in village governments in Agam Regency, the following recommendations can be made: financial officials should maintain their commitment to the organization, enhance their competence, provide optimal services, and uphold the transparency of their management practices.

REFERENCES

- Amaliya, R., & Maryono. (2020). Pengaruh Kompetensi, Sistem Pengendalian Internal, Komitmen Organisasi dan Partisipasi Masyarakat terhadap Akuntabilitas Pengelolaan Dana Desa. *Jurnal Ilmiah Komputerisasi Akuntansi*, 13(1), 122–133. <http://journal.stekom.ac.id/index.php/kompak> page122
- Amaliya, R., & Maryono. (2022). Pengaruh Kompetensi, Sistem Pengendalian Internal, Komitmen Organisasi dan Partisipasi Masyarakat terhadap Akuntabilitas Pengelolaan Dana Desa. *Jurnal Ilmiah Komputerisasi Akuntansi*, 15(1), 122–133. <https://doi.org/10.51903/kompak.v15i1.624>
- Aprilya, K. R., & Fitria, A. (2020). Pengaruh Kompetensi, Komitmen Organisasi, Transparansi dan Partisipasi masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa. *Jurnal Ilmu Dan Riset Akuntansi*, 9(3), 1–20.
- Argento, D., & van Helden, J. (2023). Are public sector accounting researchers going through an identity shift due to the increasing importance of journal rankings? *Critical Perspectives on Accounting*, 96. <https://doi.org/10.1016/j.cpa.2022.102537>
- Ariani, M. O., & Prastiwi, D. (2020). Pengaruh Corporate Social Responsibility Terhadap Agresivitas Pajak Dengan Kinerja Keuangan Sebagai Variabel Moderasi. *Jurnal Akuntansi Akunesa*, 8(3). <http://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/>
- Asnida, N., Irwansyah, & Aprila, N. (2018). Pengaruh Penerapan Sistem Pengendalian Intern, Sistem Informasi Manajemen Dan Penerapan Standar Akuntansi Terhadap Kualitas Laporan Keuangan Pemerintah. *Jurnal Fairness*, 8(3), 213–224. <https://doi.org/10.33369/fairness.v8i3.15210>
- Ayem, S., & Fitriyaningsih, E. (2022). Determinan akuntabilitas pengelolaan dana desa. *FORUM EKONOMI: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 24(2), 446–463. <https://doi.org/10.29264/jfor.v24i2.10869>
- Bao, H. X. H., Wang, Z., & Wu, R. L. (2024). Understanding local government debt financing of infrastructure projects in China: Evidence based on accounting data from local government financing vehicles. *Land Use Policy*, 136. <https://doi.org/10.1016/j.landusepol.2023.106964>
- BPS Kabupaten Agam. (2023). *Kabupaten Agam Dalam Angka 2023*.
- Budianto, R., & Febrina, R. (2020). Akuntabilitas Penggunaan Keuangan Desa (Studi Laporan Pertanggungjawaban Penggunaan APBDes di Desa Alam Panjang Kecamatan Rumbio Jaya Kabupaten Kampar Tahun 2018). *Jurnal Ilmu Pemerintahan Widya Praja*, 46(2), 344–354. <https://doi.org/10.33701/jipwp.v46i2.1327>
- Bush, J. (2020). The role of local government greening policies in the transition towards nature-based cities. *Environmental Innovation and Societal Transitions*, 35, 35–44. <https://doi.org/10.1016/j.eist.2020.01.015>
- Cahyana, P. G., & Suprasto, H. B. (2023). Akuntabilitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 33(2), 556. <https://doi.org/10.24843/eja.2023.v33.i02.p19>
- Cárcaba, A., Arrondo, R., & González, E. (2022). Does good local governance improve subjective well-being? *European Research on Management and Business Economics*, 28(2). <https://doi.org/10.1016/j.iedeen.2021.100192>
- Cassinat, J. J., Cassinat, K. C., Segi, T., Tavana, N. G., & Gill, R. A. (2022). Traditional village roles and gender shape Samoan perceptions of climate change. *Current Research in Environmental Sustainability*, 4. <https://doi.org/10.1016/j.crsust.2022.100173>
- Chakhovich, T., & Virtanen, T. (2023). Accountability for sustainability – An institutional entrepreneur as the representative of future stakeholders. *Critical Perspectives on Accounting*, 91. <https://doi.org/10.1016/j.cpa.2021.102399>
- Cyert, R.M & March, J.G. (1963). A behavioral theory of the firm. Englewood Cliffs, PrenticeHall: New York.
- Dawkins, E., André, K., Axelsson, K., Benoist, L., Swartling, Å. G., & Persson, Å. (2019). Advancing sustainable consumption at the local government level: A literature review. In *Journal of Cleaner Production* (Vol. 231, pp. 1450–1462). Elsevier Ltd. <https://doi.org/10.1016/j.jclepro.2019.05.176>

- Dewi, D. S., & Susilowati, E. (2022). Kualitas Laporan Keuangan Memediasi Sistem Pengendalian Internal terhadap Akuntabilitas Keuangan. *Journal of Management and Bussines (JOMB)*, 4(2), 1049–1064. <https://doi.org/10.31539/jomb.v4i2.4507>
- Dewi, N. M. A. M., Sudiana, I. W., & Putra, C. G. B. (2022). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Pada Pemerintahan Desa Se-Kecamatan Banjarangkan Kabupaten Klungkung). *Hita Akuntansi Dan Keuangan*, 3(2), 85–95. <https://doi.org/10.32795/hak.v3i2.2430>
- Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 16(1), 49–64. <https://doi.org/10.1177/031289629101600103>
- Dwirini, Rahmawati, M., & Abukosim. (2023). Pengaruh Akuntabilitas, Pengungkapan dan Pertanggungjawaban Penggunaan Keuangan Dana Terhadap Kesejahteraan Masyarakat Desa. *Jurnal Media Wahana Ekonomika*, 19(4), 559–568. <https://doi.org/10.31851/jmwe.v19i4.11008>
- Elosegui, P., Herrera-Gomez, M., & Colina, J. (2022). Inter-provincial trade in Argentina: Financial flows and centralism. *Regional Science Policy and Practice*, 14(6), 270–291. <https://doi.org/10.1111/rsp3.12507>
- Fardian, Deddi. (2012). Pengaruh Lingkungan Faktor Dan Kompetensi Sumber Daya Manusia Terhadap Penerapan Transparansi Pelaporan Keuangan Pemerintah Kota Padang. *Jurnal Akuntansi*, 81–94.
- Feldermann, S. K., & Hiebl, M. R. W. (2022). Psychological ownership and stewardship behavior: The moderating role of agency culture. *Scandinavian Journal of Management*, 38(2), 1–12. <https://doi.org/10.1016/j.scaman.2022.101209>
- Felício, T., Samagaio, A., & Rodrigues, R. (2021). Adoption of Management Control Systems and Performance in Public Sector Organizations. *Journal of Business Research*, 124, 593–602. <https://doi.org/10.1016/j.jbusres.2020.10.069>
- Fitri, R. A., & Arza, F. I. (2023a). Pengaruh Transparansi, Sistem Pengendalian Internal dan Kualitas Sumber Daya Manusia terhadap Akuntabilitas Pengelolaan Keuangan Nagari: Studi Empiris pada Nagari di Kota Pariaman. *JURNAL EKSPLOKASI AKUNTANSI*, 5(3), 1115–1126. <https://doi.org/10.24036/jea.v5i3.824>
- Fitri, R. A., & Arza, F. I. (2023b). Pengaruh Transparansi, Sistem Pengendalian Internal dan Kualitas Sumber Daya Manusia terhadap Akuntabilitas Pengelolaan Keuangan Nagari: Studi Empiris pada Nagari di Kota Pariaman. *JURNAL EKSPLOKASI AKUNTANSI*, 5(3), 1115–1126. <https://doi.org/10.24036/jea.v5i3.824>
- Furiady, O., & Kurnia, R. (2015). The Effect of Work Experiences, Competency, Motivation, Accountability and Objectivity towards Audit Quality. *Procedia - Social and Behavioral Sciences*, 211, 328–335. <https://doi.org/10.1016/j.sbspro.2015.11.042>
- Gulo, K. E., & Kakisina, S. M. (2023). *Akuntabilitas Pengelolaan Dana Desa*. 2(1), 39–43. <https://doi.org/10.56248/jamane.v2i1.67>
- Gustiansyah, Muhammad Rizky. (2023). Penyalahgunaan Dana Desa Oleh Kepala Desa di Kabupaten Bangkalan Tahun 2018 – 2023. *Hakim: Jurnal Ilmu Hukum dan Sosial*. Volume 1 Nomor 3 Halaman 46–52.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2021). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. SAGE Publications.
- Handayani, E., Garad, A., Suyadi, A., & Tubastuvi, N. (2023). Increasing the performance of village services with good governance and participation. *World Development Sustainability*, 3, 100089. <https://doi.org/10.1016/j.wds.2023.100089>
- Haris, S., Asosiasi Ilmu Politik Indonesia., Partnership for Governance Reform in Indonesia., & Universitas Diponegoro. (2010). *Desentralisasi dan otonomi daerah: desentralisasi, demokratisasi & akuntabilitas pemerintahan daerah: Vol. 13 (2)*. LIPI Press.
- Hasanah, S., Nurhayati, E., & Purnama, D. (2020). Akuntabilitas Pengelolaan Keuangan Desa: Studi Pada Pemerintah Desa di Kecamatan Cibeureum Kabupaten Kuningan. *Reviu Akuntansi Dan Bisnis Indonesia*, 4(1). <https://doi.org/10.18196/rab.040149>

- Hasniati. (2016). Model Akuntabilitas Pengelolaan Dana Desa. *Jurnal Analisis Dan Pelayanan Publik*, 2(1), 15–30. <https://doi.org/10.31947/jakpp.v2i1.1519>
- Herlina, R., Taufik, T., & Nasir, A. (2021). Pengaruh Transparansi, Kompetensi, Dan Sistem Akuntansi Keuangan Terhadap Akuntabilitas Pengelolaan Keuangan Daerah Dengan Penerapan Sistem Pengendalian Internal Pemerintah Sebagai Variabel Moderasi. *COSTING: Journal of Economic, Business and Accounting*, 4(2), 419–433.
- Hevesi, G. A. (2005). *Standards for Internal Control in New York State Government*. www.osc.state.ny.us.
- Hilmawan, R., Aprianti, Y., Vo, D. T. H., Yudaruddin, R., Bintoro, R. F. A., Fitrianto, Y., & Wahyuningsih, N. (2023). Rural development from village funds, village-owned enterprises, and village original income. *Journal of Open Innovation: Technology, Market, and Complexity*, 9(4). <https://doi.org/10.1016/j.joitmc.2023.100159>
- Indriasih, D., Fajri, A., & Febriana, D. (2022). Pengaruh Komitmen Organisasi, Sistem Pengendalian Internal, Kompetensi Pemerintah Desa, Transparansi, dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Dana Desa. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 3(4), 972–981. <https://doi.org/10.47065/ekuitas.v3i4.1331>
- Irfan Kamil, & Krisiandi. (2022, June 7). KPK Mulai Pembentukan 10 Desa Antikorupsi, Ini Daftarnya. *Kompas*, 1–1.
- Irma, A. (2015). Akuntabilitas Pengelolaan Alokasi Dana Desa (Add) Di Kecamatan Dolo Selatan Kabupaten Sigi. *E-Jurnal Katalogis*, 3(1), 121–137.
- Irwadi, M., Welly, K., & Permana, A. (2023). Pengaruh Kompetensi Aparat Desa Terhadap Akuntabilitas Pengelolaan Keuangan Desa Di Kecamatan Lawang Wetan Kabupaten Musi Banyuasin. *Jurnal Riset Terapan Akuntansi*, 7(1), 95–104.
- Iswardhana, M. R., & Attamimi, A. M. S. (2023). Efektifitas Penerapan Kebijakan Otonomi Daerah Dalam Penurunan Tingkat Kemiskinan di Bandung Barat Tahun 2019. In *Jurnal Dinamika Pemerintahan* (Vol. 6, Issue 2).
- Iyona, F., & Badu, R. S. (2023). Jurnal Mirai Management Pengaruh Sistem Pengendalian Internal, Komitmen Organisasi Dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa. *Jurnal Mirai Management*, 8(1), 238–252. <https://djpk.kemenkeu.go.id/?p=27451>
- Kartika, A. A., Sitorus, A. M., Siagian, P. A., Panjaitan, R., & Lubis, P. K. D. (2023). Pengimplementasian Kebijakan Desentralisasi dan Otonomi Daerah Terhadap Hubungan Keuangan Daerah Pusat dan Daerah. *INNOVATIVE: Journal Of Social Science Research*, 3(6), 8522–8531.
- Kemendagri RI. (2018). *Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa*. www.peraturan.go.id
- Kristiyani Hamidah, D. (2020). *Model Penerapan Akuntansi Sektor Publik Untuk Mencegah Fraud Pada Sektor Publik di Era Digital* (Vol. 22, Issue 2). <http://jurnaltsm.id/index.php/JBA>
- Lestari, A. K. D., dkk. (2014). Membedah Akuntabilitas Praktik Pengelolaan Keuangan Desa Pakraman Kubutambahan, Kecamatan Kubutambahan, Kabupaten Buleleng, Provinsi Bali (Sebuah Studi Interpretif pada Organisasi Publik Non Pemerintahan). *E-Jurnal Universitas Pendidikan Ganesha Jurusan Akuntansi Program SI*, 2(1).
- Luthfiani, B. M., Asmony, T., & Herwanti, R. T. (2020). Analisis Faktor – Faktor yang Mempengaruhi Akuntabilitas Pengelolaan Dana Desa di Kabupaten Lombok Tengah. *E-Jurnal Akuntansi*, 30(7), 1886. <https://doi.org/10.24843/eja.2020.v30.i07.p20>
- Mada, S., Kalangi, L., & Gamaliel, H. (2017). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Gorontalo. *Jurnal Riset Akuntansi Dan Auditing “GOODWILL”*, 8(2), 106–115.
- Mais Dan, R., & Palindri, L. (2020). Penerapan Prinsip Akuntabilitas dan Transparansi dalam Mengelola Keuangan Desa. In *Jurnal Akuntansi dan Governance* (Vol. 1, Issue 1). <http://jurnal.umj.ac.id/index.php/jago>
- Mardiasmo. (2009). *Akuntansi Sektor Publik (Ed. IV)*. Andi.

- Marenzi, A., Rizzi, D., Zanette, M., & Zantomio, F. (2023). Regional institutional quality and territorial equity in LTC provision. *Journal of the Economics of Ageing*, 26. <https://doi.org/10.1016/j.jeoa.2023.100477>
- Mathis, R., & J. Jacson. (2002). *Manajemen Sumber Daya Manusia*. Salemba Empat.
- Merina, C. I., & Cahyani, A. P. R. (2023). Analisis Pengelolaan Dan Pertanggungjawaban Anggaran Pendapatan Dan Belanja Desa Di Desa Pengabuan Kecamatanabab Kabupaten Penukal Abab Lematang Ilir. *Jurnal Bina Akuntansi*, 10(1), 56–72.
- Nababan. (2023). Rawan Dikoprusi, Pengawasan pada Penggunaan Dana Desa Harus Diperkuat. Berita Kompas Online 15 Maret 2023. <https://www.kompas.id/baca/polhuk/2023/03/15/rawan-korupsi-pengawasan-dana-desa-harus-diperkuat>. Didownload tanggal 4 April 2023.
- Nadir, S. (2013). *Otonomi Daerah dan Desentralisasi Desa: Menuju Pemberdayaan Masyarakat Desa*.
- Nontapet, O., Maneerattanasak, S., Jaroenpool, J., Phumee, A., Kracha, W., Napet, P., Rahman, M. S., & Suwanbamrung, C. (2022). Understanding dengue solution and larval indices surveillance system among village health volunteers in high- and low-risk dengue villages in southern Thailand. *One Health*, 15. <https://doi.org/10.1016/j.onehlt.2022.100440>
- Novatiani, A., Wedi, R. R. K., & Vabiani, D. P. (2019). Pengaruh Transparansi dan Akuntabilitas Terhadap Kinerja Instansi Pemerintah. *Jurnal Ilmu Manajemen Dan Bisnis*, 10(1), 51–62. <https://doi.org/10.17509/jimb.v10i1.15983>
- Nuraeni, I., & Kusuma, T. G. B. (2021). Akuntabilitas dan Transparansi Pengelolaan Alokasi Dana Desa. *Jurnal Ilmiah Akuntansi Kesatuan*, 9(3), 641–656. <https://doi.org/10.37641/jiakes.v9i3.1214>
- Nurchayani, S., & Jaeni. (2023). Pengaruh Pajak Daerah Dan Pendapatan Perkapita Terhadap Pendapatan Asli Daerah Dengan Jumlah Penduduk Sebagai Variabel Moderasi Sebelum Dan Masa Pandemi Covid-19 (Studi Empiris Pada Kabupaten/Kota Di Provinsi Jawa Tengah Periode Tahun 2018-2021). *Jurnal Bina Akuntansi*, Juli 2023, Vol.10 No.2 Hal 497-520, 10(2), 497520.
- Oci, Y., Wahyudi, H., & Habib Al-Ra, Z. (2023). Akuntabilitas Pengelolaan Dana Desa Di Desa Karangpatri, Kecamatan Pebayuran, Kabupaten Bekasi, Provinsi Jawa Barat. *JURNAL ADHIKARI*, 2(4), 443–456. <https://www.jurnal-adhikari.id/index.php/adhikari>
- Okrah, J., & Irene, B. (2023). The effect of top managers' years of experience on innovation. *International Journal of Innovation Studies*, 7(3), 208–217. <https://doi.org/10.1016/j.ijis.2023.03.004>
- Pasoloran, O., & Rahman, F. A. (2001). Teori Stewardship: Tinjauan Konsep dan Implikasinya Pada Akuntabilitas Organisasi Sektor Publik. *Jurnal Bisnis Dan Akuntansi*, 3(2), 418–432.
- Perdana, K. W. (2108). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, Partisipasi, dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Bantul. *Jurnal Riset Program Studi Akuntansi*.
- PP Nomor 37, Peraturan Pemerintah Nomor 37 Tahun 2023 Tentang Pengelolaan Transfer ke Daerah (2023).
- Pramesti, S. (2015). KPK Temukan 14 Potensi Masalah Pengelolaan Dana Desa . *Sindonews.Com. Tanggal 12 Juni 2015* .
- Purnamadewi, N. K. P., Riasning, N. P., & Rupa, I. W. (2021). Pengaruh Komitmen Manajemen, Aksesibilitas Laporan Keuangan, Penyajian Laporan Keuangan, dan Pengendalian Internal Terhadap Penerapan Transparansi Pelaporan Keuangan Pada SKPD di Kota Denpasar. *Jurnal Riset Akuntansi Warmadewa*, 2(1), 41–47. <https://doi.org/10.22225/jraw.2.1.2931.41-47>
- Putra, I. M. Y. D., & N. K. Rasmini, . (2019). Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Masyarakat Terhadap Efektivitas Pengelolaan Dana Desa. . *E-Jurnal Akuntansi*, 28(1), 132–158.
- Putu, D., Suari, A., & Purnamawati, G. A. (2023). Pengaruh Implementasi Good Corporate Governance Terhadap Kepercayaan Nasabah BumDes Tunjung Mekar. In *Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha* (Vol. 14, Issue 03).
- Rahayu, S. P., Fitrioso, R., & Paulus, S. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Tekanan Eksternal, Komitmen Organisasi, dan Sistem Pengendalian Intern Terhadap Penerapan Transparansi Pelaporan Keuangan Pemerintah Daerah (Studi Empiris Pada Organisasi Perangkat Daerah Kabupaten Rokan Hilir). *Jurnal Akuntansi Dan Keuangan*, 8(2), 69. <https://doi.org/10.29103/jak.v8i2.2693>

- Rahmayanti Yusuf, N. A., Hidayat, R., & Djabbar, I. (2022). *Kemampuan Desa Dala Mengelola Bantuan Langsung Tunai Dana Desa (BLT-DD) Secara Akuntabel*.
- Ridwan, I., & Sumirat, I. R. (2021). *Kebijakan Desentralisasi Pendidikan di Era Otonomi Daerah* (Vol. 7).
- Rouault, Julie & Albertini Elisabeth (2022). Reconciling the social sector with external accountability requirements: Lessons from stewardship theory. *Journal of Business Research* 142 (2022) 485–49
- Sahala Purba, Rintan Saragih, & Tika Meisiska Br Sembiring. (2022). Pengaruh Kompetensi Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pemerintah Desa Dalam Mengelola Alokasi Dana Desa. *AKUA: Jurnal Akuntansi Dan Keuangan*, 1(1), 122–129. <https://doi.org/10.54259/akua.v1i1.140>
- Sari, N., & Andra Asmara, J. (2021). Pengaruh Sistem Keuangan Desa, Sistem Pengendalian Intern Pemerintah, Dan Transparansi Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Pada Desa Di Kabupaten Aceh Tengah). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 6(2), 1.
- Senator. (2023). Dana Desa Terus di Korupsi. *Majalah Dewan Perwakilan Rakyat Republik Indonesia Edisi Juli 2023* halaman 3. Jakarta
- Sheppard, G., & Beck, M. (2023). Transparency trade-offs in the operation of national Public Private Partnership units: The case of Ireland’s National Development Finance Agency. *Journal of Accounting and Public Policy*, 42(4). <https://doi.org/10.1016/j.jaccpubpol.2023.107111>
- Sima, M., Liang, P., & Qingjie, Z. (2023). The impact of fiscal decentralization on economic growth: A comparative analysis of selected African and OECD countries. *Heliyon*, 9(9). <https://doi.org/10.1016/j.heliyon.2023.e19520>
- Simanjuntak, A., Sagala, F., & Putri, S. D. (2023). Pengaruh Kompetensi Aparatur, Partisipasi Masyarakat, Pemanfaatan Teknologi Informasi, Komitmen Organisasi, Transparansi Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pengelolaan Dana Desa. *Jurnal Manajemen*, 9(1), 1–12.
- Subandra, A., Useldi, & Nofriza, E. (2022). Pengaruh Transparansi Akuntabilitas Dan Partisipasi Masyarakat Terhadap Pengelolaan Keuangan Desa. *JAAB : Jurnal of Applied Accounting And Business*, 4(2), 41–48. <https://doi.org/10.37338/jaab.v4i2.18>
- Sudoyo, W. (2023, August 23). *Presiden: Pemerintah Kucurkan Dana Desa Rp539 Triliun sejak 2015*. <https://www.infopublik.id/kategori/>
- Sugiyono. (2021). *Metode Penelitian Kualitatif*. Alfabeta.
- Sumpeno, W. (2011). *Perencanaan Desa Terpadu: Vol. Edisi 2*.
- Suta, A., & Tóth, Á. (2023). Systematic review on blockchain research for sustainability accounting applying methodology coding and text mining. *Cleaner Engineering and Technology*, 14. <https://doi.org/10.1016/j.clet.2023.100648>
- Tarima, V. R., & MD, J. (2022). Pengaruh Akuntabilitas, Transparansi, dan Partisipasi Anggaran Terhadap Kinerja Anggaran Pada Pemerintah Kota Samarinda. *AKUNTABEL: Jurnal Akuntansi Dan Keuangan*, 19(3), 682–693.
- Tharis, H., Kusumastuti, R., Herawaty, N., Ekonomi, F., Bisnis, D., & Jambi, U. (2022). Pengaruh Kompetensi Aparatur, Motivasi Aparatur Terhadap Akuntabilitas Pengelolaan Dana Desa. *Jurnal Manajemen Terapan Dan Keuangan (Mankeu)*, 11(04).
- Umam, M. S., & Setiyowati, A. D. (2023). Pengaruh Akuntabilitas, Transparansi, Komitmen Aparatur, Kepatuhan Pada Regulasi Terhadap Kinerja Aparatur Daerah Kabupaten Bantul. *InFestasi*, 19(1), 91–102. <https://doi.org/10.21107/infestasi.v19i1.19551>
- UU Nomor 6 (2014) Tentang Desa. Pemerintah Republik Indonesia. Jakarta. 2014.
- Wicaksono, G., Setiawan Pamungkas, T., Ilmu Administrasi, J., Ilmu Sosial dan Ilmu Politik Universitas Jember, F., Kalimantan, J., Tegalboto, K., & Timur -, J. (2019). Akuntabilitas pengelolaan keuangan desa: studi kasus di kabupaten banyuwangi. *FORUM EKONOMI*, 21(1), 12–22. <http://journal.feb.unmul.ac.id/index.php/FORUM EKONOMI>
- Widodo, J. (2001). *Good Governance, Telaah dari Dimensi Akuntabilitas dan Kontrol Birokrasi pada era Desentralisasi dan Otonomi Daerah*. CV Cutra Media .
- Yusuf, R. M., & Syarif, D. (2008). *Komitmen Organisasi*. Nas Media Pustaka.

-
- Zeyn, E. (2011). Pengaruh good governance dan standar akuntansi pemerintahan terhadap akuntabilitas keuangan dengan komitmen organisasi sebagai pemoderasi. *Jurnal Reviu Akuntansi Dan Keuangan*, 1(1), 21–36.
- Zou, Q., Mao, Z., Yan, R., Liu, S., & Duan, Z. (2023). Vision and reality of e-government for governance improvement: Evidence from global cross-country panel data. *Technological Forecasting and Social Change*, 194. <https://doi.org/10.1016/j.techfore.2023.122667>
- Zubaidah, A. N., & Nugraeni. (2023). Pengaruh Akuntabilitas Dan Transparansi Terhadap Kualitas Laporan Keuanganpadapemerintah Kabupaten Sleman. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 7(3), 978–988.