Archives of Business Research – Vol. 9, No. 8
Publication Date: August 25, 2021
DOI:10.14738/abr.98.10725.
Lasiyono, U., Firdausia, Y. K. (2021). Accountability of Village Fund Management through the Competence of Managers and Internal Control System in Ruteng District, Manggarai Regency, East Nusa Tenggara Provinc. Archives of Business Research, 9(8). 164-174.

Accountability of Village Fund Management through the Competence of Managers and Internal Control System in Ruteng District, Manggarai Regency, East Nusa Tenggara Province

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ABSTRACT

This study is a qualitative research that analyzes the level of accountability for the use of village funds which is studied through the competence aspect of village fund managers and the internal control system of village funds. The subjects were village in rural village fund manager Beo Rahong Village, District of Ruteng, Manggarai Regency, East Nusa Tenggara Province. Meanwhile, the object of research is the competence of managers, internal control systems and accountability of village funds. The data collection technique used a triangulation approach, namely from the source, method and time aspects. While the data analysis used a qualitative descriptive approach by analyzing the results of the data obtained by the triangulation approach. Based on the results of the data and after being analyzed, it shows that the competency aspect of village fund budget managers is still less competent due to the limitations of five things, namely, knowledge, understanding, abilities, values, attitudes and interests . Meanwhile, in terms of aspects of the internal control system that are still not in accordance with the standards as stipulated in Government Regulation Number 60 of 2008 concerning the government's internal control system, this is due to the manager's competence not being maximized. Then in terms of accountability for the use of village funds, this has not been realized, this is due to the not yet maximal competence, internal control which is also still not carried out optimally due to limited human resources in mastering information technology and the lack of support for information technology facilities.

Keywords: Competence, Internal control and Accountability

INTRODUCTION

Accountability is the obligation of the trust holder to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee who has the right and obligation to demand such accountability, as a form of accountability to stakeholders. The meaning of accountability itself consists of two kinds, namely (1) vertical accountability which is a form of accountability to a higher authority over fund management and (2) horizontal accountability, which is a form of accountability for fund management to the wider community. Government Regulation Number 71 of 2010 concerning Government Accounting

Standards , accountability is defined as being responsible for the management of resources and the implementation of policies that will later be entrusted to reporting entities in achieving a predetermined goal periodically . Se like management of resources, the government should inform the public yan g b erkaitan with all activities undertaken by the government. The information is needed by the community, where the presence of the source of the information society will know some of the resources allocated and owned, so if the government put forward for accountability, public confidence in the activities carried out by the government builds up t so that the public will support all activities that will carried out by the government. In the context of government, accountability must provide information and disclosure of activities that have been carried out in a government, so that later the government's role will become an important factor in accountability for the performance of the government to the people. Accountability can also show the performance of the apparatus of the village, in the case of apaka h village officials have worked well and in charge of his job in managing the funds of the village.

The competence of the village government also affects the transparency and accountability of the village government (Cheng et al., 2000). Not only that, but the preparation of village apparatus competencies is also very much needed in avoiding irregularities in the use of village funds. Competence itself is basically related to the knowledge, expertise and skills possessed by a person.

The internal control system is a way in which an institution carries out activities efficiently and effectively, accountability can be trusted and obeys available laws and regulations and budget management becomes accountable in various budget sizes. According to the Indonesia Action Corruption Forum (IACF 2010) it is stated that the potential for misappropriation of village funds is due to the lack of understanding of the village government apparatus and the internal control system. On the other hand According to Law No. 6 of 2014 ten t ang village, where the village funds are funds allocated in the state budget, to be managed in order to finance the implementation estab e rintahan, pembagunan implementation, community development and community empowerment.

Factors competence and internal control systems that have been outlined previously will affect the level of accountability d ana village in village government, the more large competencies possessed by an apparatus in village administration and control system of internal parties which is where the inspectorate increasingly higher role, then it This can increase the accountability of village funds managed by the village government to the public. In this case, accountability is not only an important concept that must be owned by the company or as a business entity in terms of being a form of accountability to stakeholders. However, this also applies to public government as a form of village government accountability to stakeholders as a demand that must be carried out by the government as the manager. This is important, considering that a government carries out accountability by reporting all forms of activities carried out within the government. Thus, this can increase public trust and support for the government in running the government. Based on the description of the background of the problem above, the researcher formulates a problem that needs to be studied "how the accountability for the use of village funds is realized through the competence of managers and

internal control systems", considering that in villages that manage village funds there are still limited competence and internal control.

THEORETICAL REVIEW

Competence

Competence According to Hutapea and Thoha (2008), the definition of competence is the capacity that exists in someone who can make that person able to fulfill the things required by work in an organization so that the organization is able to achieve the expected results. Competence is a set of certain behaviors, skills and knowledge that are the main requirements and key elements for the birth of effective and efficient leadership, this is conveyed by Siagian quoted by Sedarmayanti (2007).

According to the Training Agency quoted by Sedarmayanti (2007: 125) it is stated that competence is a broad concept, containing the ability to transfer skills and abilities to new situations in the work area. Concerning the organization and planning of work, innovation and coping with routine activities, the quality of the effectiveness of personnel required on the spot with regard to co- workers, managers and customers. Meanwhile, Burgoyne expressed his view that competence is the ability and willingness to do a task, as quoted by Sedarmayanti (2007).

To achieve reality in the context of empirical research, a number of concepts that are still abstract need to be operationalized in order to really touch the phenomenon to be studied. The operational concept used in this study refers to Gordon's theory cited by Sutrisno (2010) which states that the indicators of competence are : (1) Knowledge, (2) Understanding , (3) Ability, (4) Value, (5) Attitudes , and (6) Interests.

Internal Control System

The internal control system is the organizational structure, method and size of the organization's assets , checking the accuracy and constraints of accounting information and encouraging efficiency and policy compliance of the internal control system. One method to minimize the formation of information asymmetry is the monitoring cost method (Mulyadi, 2017). The central government or local governments have an obligation to improve and utilize the internal control system.

Government Regulation No. 60 of 2008. Internal Control System is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities. Government financial reporting, compliance with laws and regulations and safeguarding State assets. Government Internal Control System, hereinafter referred to as Government Internal Control System, is an internal control system that is carried out thoroughly within the Central Government and Regional Governments. The existence of good internal control system expected later to increase the accountability of village government in administering the village by the method of preparation and financial reporting processes village government that is fast, accurate and precise so that it can reduce error that happens.

Based on the above definition, it can be concluded that the internal control system is a process that includes the organizational structure and various methods used to protect the assets owned and to control various organizational activities so that they are in accordance with the policies that have been implemented by the Government. The internal control system is very useful for suppressing the misuse of activities that can be minimized which can make the Government run effectively and efficiently.

Village Fund

According to Government Regulation Number 60 of 2014 concerning Village Funds, it is a number of budget funds given to Villages from the Government. The funds are sourced from the State Revenue and Expenditure Budget which is projected for the Village which is then transferred through the Regency/City Regional Revenue and Expenditure Budget for villages of at least 10% and then used to finance government administration, development implementation, coaching community, and community empowerment, which is then transferred to the Village Revenue and Expenditure Budget.

Accountability

According to Mardiasmo (2009), public accountability is the obligation of the trustee to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the principal who has the right and authority to demand such accountability. Nasirah (2016) Accountability is also an instrument for control activities, especially in achieving results in public services. In this connection, it is necessary to conduct a performance evaluation to find out the extent to which the results have been achieved and the methods used to achieve them. Control as an important part of good management is mutually supportive with accountability. In other words, control cannot run efficiently and effectively if it is not supported by a good accountability mechanism and vice versa. Public accountability is the obligation of the fiduciary to provide accountability, serving, reporting, and disclose all activities and the activities of the responsibility to party grantor trustee who has the right and authority to hold accountable those (Mardiasmo, 2009) .

RESEARCH METHODS

Subjects in this study that the village government Beo Rahong District of Ruteng Manggarai district East Nusa Tenggara Provice. The object in this study is the Competence of Village Fund Managers and the Village Fund Internal Control System in the Beo Rahong Village Government, Ruteng District, Manggarai Regency, East Nusa Tenggara Province. This study uses qualitative data types, namely data from interviews and observations to determine competence and internal control and accountability for the use of village funds. Data collection techniques used are interviews, observation and documentation in order to obtain data on competence, internal control and accountability. Data analysis techniques used in this research is descriptive analysis qualitative , by taking several steps including: data collection, reduction, data presentation, verification the data.

ANALYSIS AND DISCUSSION

Analysis

Based on the results of data collection, from the data collection techniques above, the information obtained by researchers is as follows: Village Head is a designation for leaders

in organizing Village Government. The village head's decision is a decision concerning the rules and policies issued by the village head which are binding. The Village Head himself has the task of organizing Village Government, carrying out village development, developing Village community, and empowering Village communities. The Beo Rahong Village Head is led by a Civil Servant. The secretary has the task mengkoodinasi preparation of work programs village government, doing paperwork, reporting and archival, disorderly conduct general administration, population administration, administration of financial and administra the other, in the service administrations required by people the field of governance, development, and community, directing, fostering staff which is an orderly personnel administration, carrying out the tasks assigned by the Village Head. The Village Treasurer has the task of carrying out Village financial administration, preparing data to prepare the Village Budget draft, changes and calculations of Village financial revenues and expenditures. In 2020, the treasurer experienced a vacancy so that in 2021 the treasurer position will be concurrently with the Finance Officer. The Village Consultative Body has the function of discussing and agreeing on the Draft Village Regulation with the Village Head, accommodating and channeling the aspirations of the Village community, supervising the performance of the Village Head.

Data on the management of finances village by Minister Regulation No. 113 of 2014 in the planning, implementation, administration, reporting and financial management accountability Beo Rahong Village District of Ruteng Manggarai district, Manggarai Regency, East Nusa Tenggara Province.

Planning is the first process in implementing village financial management, where for the use of village funds, the first is usually carried out by a Village Deliberation by the Village Apparatus, Community Leaders and the, Village Council for decision making that has been discussed . "Planning Financial Village of Beo Rahong to use village funds usually are per all do that with dilakukanya Village Consultation up first, in the Village Consultation are ya ng invited include the Village, people, and most importantly the Village Council. The purpose of the Village Deliberation is to accommodate all proposals related to government programs including the administration of government , community development, and government administration in the field of physical development and empowerment. In the planning process, this is handled by the Village Secretary. Where the Village Secretary prepares a Draft Village Regulation on Village Revenue and Expenditure Budget which will be discussed and agreed upon with the Village Head and , Village Council then determined and discussed in the Village Deliberation between the Village Government, Village Council, and elements of the community.

Implementation is the second process in implementing village financial management, where in this implementation process the priority scale is determined from the initial planning of the Village Deliberation. The priority scale is related to the implementation of development, in which the development that must be carried out first will be carried out, so that the development process has been arranged and it is just a matter of doing it. "The implementation of the Beo Rahong Village Fund itself is usually when the initial planning of the Village Deliberation is determined on the development priority scale. If the development is deemed necessary, the implementation will be carried out first."

Administration is the third process in implementing village financial management. This process is held by the Village Secretary, who in this administrative process is formed an Activity Implementation Team that aims to work on development, administration, and reporting. "To administer the management of the Rahong Beo Village Fund will be formed Implementation Team where T im P elaksana K egiatan that are assigned to them working on the development, administration, and reporting". The administrative process that plays the most role is the Village Treasurer assisted by the Activity Implementation Team in their respective fields for the implementation of the activity. Until now, there have been no obstacles in this administrative process because every activity is always completed and then continue to carry out the next activity so that there is no accumulation of tasks.

Reporting is the fourth process in the implementation of village financial management. This village fund financial report is a financial report that has been issued to meet the needs in carrying out activities that have been planned and have been approved by the Village Government. These activities have been divided by the Activity Implementation Team because if they are only held by the Village Treasurer, there will be confusion. “This report in Beo R ahong Village is usually carried out to the sub-district to be asked to report on the accountability latter that the Village Government has worked on. In this reporting process, there are 4 stages in the reporting of Village Funds where these stages are reported once a month to the Village Head, every 6 months to the District and once every 12 months to the Regency. So in this report, the Village Treasurer plays an active role and always examines every expenditure for daily village needs after the village funds have been disbursed.

Accountability is the last process in implementing village financial management. The financial management of village funds must be carried out effectively and efficiently, transparently and accountably. Village funds, which are one of the main sources of village income and village expenditures, must also be accountable and transparent to the community as well as to the district government as the giver of authority. In addition, accountability is also carried out every three months to the community submitted by the Village Head. "The form of accountability that has been carried out by the Village Government at this time is by making an Letter of Accountability”. In this accountability process, the Village Head is accountable, if there is an error in accountability for the village funds, the Village Head who gets a bad name even though the one who made the mistake is not the Village Head. And vice versa, if there is goodness then the village head will get a good name even though the one who does good is not the village head.

DISCUSSION

Based on the results of research conducted in Beo Rahong Village, it can be concluded that the Competence of Village Fund Managers according to Law Number 6 of 2014 can be seen from several aspects contained in the concept of competence, namely, knowledge , understanding, abilities , values , attitudes, interests. 1) Knowledge, knowledge of village officials can be seen that the Beo Rahong Village apparatus already has sufficient knowledge and at least has carried out their duties in accordance with Ministerial Regulation Number 5 of 2015 article 5 which reads: Priority for using Village Funds for Village development is allocated to achieve Village development goals, namely improving welfare Village community and the quality of human life as well as poverty alleviation, through: fulfilling basic needs, developing

village facilities and infrastructure, developing local economic potential and utilizing natural resources and the environment in a sustainable manner. 2) Understanding, understanding of the village apparatus can be assessed that the level of understanding of the village apparatus is able to overcome the problems that occur in Beo Rahong Village. It can be seen that there is no opposition from the community in allocating village funds intended for development in Beo Rahong Village, Ruteng District. 3) Ability , the ability of village officials in planning and implementation can be said that they are not yet fully prepared, both in the field of administration of village officials there are temporary shortages in the village of Beo Rahong development can be said unevenly. 4) Values, is a standard of behavior that has been believed and psychologically have been fused in a person. In this case, the Beo Rahong Village apparatus wants to be open and provide information about the usefulness of the Village Fund received by Beo Rahong Village so that information about the village budget can be known by the Beo Rahong Village community. 5) Attitude , seen from the attitude of the village apparatus in dealing with obstacles in carrying out development, it can be said that the village apparatus is ready and able to overcome all obstacles in the process of carrying out development in Beo Rahong village. 6) Interest , the desire of the Village apparatus in involving the community in carrying out the acceleration of development can be said to have been maximized, because the entire process of implementing the development of the Village apparatus does not involve outsiders, in fact there are several Beo Rahong Village communities involved in the process.

It is a government control system. Government Regulation Number 60 of 2008 concerning the Government Internal Control System is "An integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting , safeguarding state assets, and compliance with laws and regulations". The control elements applied in Beo Rahong Village, Ruteng District , Manggarai Regency, East Nusa Tenggara Province are :
Review on the Performance of the Government Agencies concerned . The results of the review analysis on development performance through village funds at the Beo Rahong Village Government are carried out by comparing the performance of the Village Government with the benchmarks that have been set at the time of development planning. The village head is also involved in the implementation of village fund management from the planning stage of development budgeting to the evaluation of development results. The Village Government ensures that development activities are in accordance with the development plan with the help of the Activity Implementation Team and the Beo Rahong Village Government, , Village Council can conduct a review by comparing the budget and the realization of activities. This is also in accordance with the results of interviews that have been conducted with the Beo Rahong Village Government.

From the results of the explanations and interviews that have been carried out, it shows that the Beo Rahong Village Government has described the criteria for the review of development performance with the program from the Village Fund as in accordance with Government Regulation Number 60 of 2008 namely the implementation of control activities referred to as a review of the performance of the government concerned, namely by compare performance with established performance benchmarks.

Human Resources Development. The results of the analysis of human resource development is the Village Head Beo Vision and Mission Rahong convey Rahong Beo village is about empowering human resources. Empowerment human resources is done by providing training through the programs that have been established. This activity uses the Village Fund and Village Fund Allocation. This is also in accordance with the results of interviews that have been conducted with the Beo Rahong Village Government. From the results of the explanations and interviews that have been carried out, it shows that the Beo Rahong Village Government meets the criteria for developing human resources as in accordance with Government Regulation Number 60 of 2008 Article 20 Paragraphs 2a and 2b, namely in carrying out human resource development, the leadership of Government Agencies must at least communicating the vision, mission, goals, values and strategies of the agency to employees and also making planning strategies and developing human resources that have supported the achievement of the vision and mission.

Control Over Management of Information Systems. The results of the analysis of control over the management of information systems for the management of Village Funds, namely in the village currently already have or already use a computer that is used to input village data in the form of financial data or other data, although there are still few computers owned and limited knowledge of employees. to operate the computer. In addition, by applying honesty and openness and being required to perform optimally. This is also in accordance with the results of interviews that have been conducted with the Beo Rahong Village Government. From the results of the explanations and interviews that have been carried out, it shows that the Beo Rahong Village Government has not fully met the control criteria for the management of information systems related to the management of the Village Fund.

Control of Physical Assets. Control over physical assets for the time being, assets related to Village-owned enterprises still do not exist or cannot work in the village, because for existing assets there is still no follow-up from the Village Government and there are also some assets that are still under maintenance. From the results of the explanations and interviews that have been carried out, it shows that the Beo Rahong Village Government has not fully met the criteria for physical control over assets related to the management of village funds as in accordance with Government Regulation Number 60 of 2008 namely Government Agencies are required to establish, implement and communicate to all related employees. with policies and procedures for physical security and asset maintenance.

Determination and Review of Performance Indicators and Measures. The determination of reviews and performance measures has been implemented by the Village Head and in the village there have been indicators for employee improvement, so that they have referred to the duties and main functions of each. From the results of the explanations and interviews that have been carried out, it shows that the Beo Rahong Village Government has met the criteria for determining and reviewing performance indicators and measures.

Separation of Functions or Duties. The responsibilities of managing village funds, starting from planning, implementation, administration, to reporting are still separated. In the event that such development is the responsibility of Kaur, the financial sector is the responsibility of the Village Treasurer as the holder of the financial cash villages and accountability latter is the

responsibility of team works which if there will be an audit of the certainly being asked is treasurer of the Village. For development activities from the Village Fund, it cannot be controlled by just one person, so there must be a team implementing activities that have been formed by the Village Head and the Development Head. From the results of the explanations and interviews that have been carried out, it shows that the Beo Rahong Village Government has met the criteria for the separation of functions/duties. Leaders of Government Agencies must ensure that all major aspects of transactions or events cannot be controlled by one person alone.

Authorization of Important Transactions and Events. In the village administration, village head right to appoint team works which refers to the rules and control should always be coordinated. For example, if there is an income of a few percent and then the work goes on for a few percent, it must be in accordance with the accountability latter, right. All of these are basically based on notes, if various items have been sent, the notes will be verified by the Village Secretary. The village head himself must know the plan. For example, transfers to buy goods, the Village Head must also know so that there must be data provided. Head of Village and Team works only run the rule is already in force as well as the second stage, so there will be a double accountability latter. At the time of submission or reporting, there will also be witnesses, where the witness acts as a supervisor or witness under construction.

Accurate and timely recording of transactions and events. Since the beginning, the Village Government has compiled the funds that have been obtained. So for the distribution of these activities, the Village Government has designed it from the beginning so that before the Village Government carries out the activities, the documents must be completed first and when the documents are complete, the Village Government will only carry out physical work so that the Village Government has no difficulty in the work because the supporting documents already exist. everything. And the most important thing is how your team works perform documents in advance, lest when the process has been running a few percent then newly recorded new documents follow, it is the same with engineering.

Accountability to Resources and records. Accountability for resources and their recording is that all responsibilities are assigned to the general office as recipients. So if the activity has been completed then it is handed over to the Village head and then the Village head orders to record and take an inventory of the development to the general manager and report it is mandatory both in writing and orally. The report is about whether the asset is still there or not, and whether or not the asset is damaged. So that if later there is a survey from the sub-district, namely how the condition of the assistance, if within 5 years the assistance is not feasible, it can be submitted again and still refers to the applicable rules.

Good documentation of the internal control system and important transactions and events. The documentation carried out is that all activities related to development will be documented in the form of an accountability latter for the village archives. And the village government has a cupboard to store documents or report files on village finances and there are also computers and flash drives to store village financial data both in hardcopy and softcopy formats stored on the village computer and also on a special flash drive for data about village finance. This is also

in accordance with the results of interviews that have been conducted with the Beo Rahong Village Government.

CONCLUSION

From discussion conducted in the Village Fund Management Competence Influence and Internal Control System to Fund Management Accountability Desa (Village Beo Rahong district of Ruteng Manggarai) are as follows: (1) The competence of the Village Fund Manager in Beo Rahong Village, Ruteng Subdistrict, which can be seen from several aspects contained in the concept of competence, namely, knowledge , understanding , abilities, values , attitudes, interests, in managing village funds is in accordance with applicable regulations, but for the use of village funds itself is still not evenly distributed and for development it is still not maximized, thus requiring education and training; (2) The internal control system applied in managing village funds is not in accordance with applicable regulations , but in implementation there are obstacles in the mastery of information technology, and there are boundaries of information technology facilities, so that the mastery of information technology is improved and the addition of information technology facilities; (3) The manager's competence has not been maximized and there are limitations in internal control due to limited human resources and information technology facilities, so accountability for the use of village funds has not been realized, so training and education are needed to improve information technology facilities so that accountability for the use of village funds is realized.

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