



Analysis of the Influence of Village Apparatus Competence, Community Participation, and Internal Control Systems on Village Government Performance

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ARTICLE INFO:

Keywords :

Village government performance;
Internal control system;
Competence;
Community participation;

Article History :

Received :2024-07-14
Revised : 2024-08-08
Accepted :2024-09-28
Online :2024-09-30

ABSTRACT

Low budget absorption is a common problem or can be said to be a classic problem in Indonesia because it continues to occur every year. The very large village funds have begun to be a concern for the government, especially regarding the readiness of villages to manage the allocated village funds. This study aims to determine the effect of village apparatus competence, community participation, and internal control systems on village government performance. The population and sample in this study were the village secretary, village treasurer, village representative body, and community representatives. The data collection technique used was through a questionnaire. The instrument was tested using validity tests, reliability tests, and normality tests. The results of this study show that village apparatus competence affects village government performance while community participation and internal control systems do not affect village government performance.

INTRODUCTION

In the 5.0 Era, villages have a very important role in national development. Thus, equitable development will be a solution for village communities to improve their economic level. Village development can be done in the form of physical roads, irrigation, market development, and human resource development by holding community empowerment activities and exploring regional tourism resources that can strengthen the village as the center of the economy of its citizens. Law No. 6 of 2014 explains that every village in 2015 will receive funds of 10% of the APBN. The funds will be given directly to all villages throughout Indonesia. However, the nominal amount given is not the same in each village depending on the geographical location of the village, population, and mortality rate. The village law is a major commitment to encourage community welfare and prosperity to be evenly distributed to remote areas of the country. Therefore, development is needed in the villages so that no more villages are left behind. According to Rachman (2011), There are at least four factors that cause corruption to occur not only at the central level but also down to the village level. First,





village heads are often positioned as the spearhead in organizing village budgets. Second, village heads are often elected only from the electability side, while economic capital is relatively lacking. Third, village heads become the coffers of political parties at the grassroots level. Fourth, the a lack of supervision and openness of information in organizing village government. Village Government consists of Village Heads and Village Apparatus. Village Apparatus consists of Village Apparatus and other Village Apparatus. Meanwhile, what is meant by Village Government is the activity of organizing government carried out by the Village Government and the Village Consultative Body. The Village Consultative Body is a legislative and supervisory institution that implements village regulations, village revenue and expenditure budgets, and decisions of the Village Head. The BPD has an equal position and is a partner of the Village government. Meanwhile, the position of the Village Apparatus is very important in assisting in carrying out the duties of the Village Head. As a functionary in the village government system, of course, the position of the Village Apparatus has obstacles in carrying out duties in the field of organizing village autonomy. The performance of village officials as part of the government must be able to work well and correctly in assisting the Village Head, especially in managing village administration and data management related to the village and services to its community. In Law of the Republic of Indonesia Number 6 of 2014 in Chapter I Article 2 concerning Villages, it is stated that: The implementation of Village Government, implementation of Village Development, Village community development, and empowerment of Village communities based on Pancasila, the 1945 Constitution of the Republic of Indonesia, the Unitary State of the Republic of Indonesia, and Bhinneka Tunggal Ika. Then in Article 48, it is also stated that Village officials consist of: Village Secretary; Regional implementers, and Technical implementers. In relation to these provisions, village household affairs, development, community development, and fostering the village economy must be carried out by village officials because village communities have developed with various activities that increasingly require professional government officials. Along with the development of the community, the need for increasingly complex services and services that are increasingly good, fast, and precise are very much needed by the community.

LITERATURE RESEARCH

A. Agency Theory

Agency theory is the relationship between the owner of a company who authorizes management to manage resources in running the company. Agency theory explains that there is a relationship based on an agreement between interested parties in the organization. The agency relationship is a relationship between (agent) in this case the village fund manager (principal) in this case the community who has rights to the village funds. In agency theory, there is a conflict of interest between the interests of the principal and the interests of the agent. According to Jensen and Meckling (1976) Broadly speaking, there are two forms of agency relationships, namely between managers and shareholders and between managers and lenders (bondholders), this contractual relationship in order to run smoothly the principal delegates a representative to be able to supervise the progress of each activity. The application of agency theory in public sector organizations is an effort to provide answers related to agency problems that occur in parties who cooperate with different goals and division of labor in village fund management activities. Information asymmetry is also often found between the agent in this case having full access to information related to the principal parties which allows for misappropriation.

B. Stewardship theory

Stewardship theory is a theory based on behavior, human behavior, human patterns (model of man), and psychological mechanisms (motivation, identification, and power) in an organization that practices leadership as an aspect that plays an important role in achieving goals. According to Jaya (2019), Stewardship is a view of managing and running an organization that shifts from the concept of leadership and management that is controlling (control) towards the concept of regulation, partnership, and shared ownership with members of the organization who feel ownership or an inseparable unity. Based on the stewardship theory, it





can be assumed that the village government is considered a manager who straightens out village goals in accordance with the goals of the regional government and central government and the interests of the community as the principal. The village government will behave in accordance with the rules that have been set by law. However, when there is a problem between the two parties, the village government as a steward tries to cooperate. This is based on the village government feeling that its interests are more important and behaving according to the rules of the regional and central governments in accordance with the interests of the community is rational because the village government looks more at efforts to achieve organizational goals and not at individual goals.

C. Village Government Performance

The Crown Prince (2007) states that performance is the result of work in terms of quality achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. So thus performance is a result that has been worked on in order to achieve organizational goals that are carried out legally, do not violate the law, and are in accordance with morals and responsibility for the burden on him. For village institutions or governments, the performance in question is the work results of the village head and his staff achieved in a certain period. According to Halim (2007), Performance is the output/result of activities/programs that will or have been achieved in relation to budget use with measurable quantity and quality. According to Uskara et al (2019) Performance is a measure of productivity in using output and input, namely all goods and services and resources used in achieving organizational goals. Therefore, every improvement in productivity is also an improvement in performance. Then according to Moeheriono (2014), Performance is the work results that can be achieved by a person or group of people in an organization, both quantitatively and qualitatively, in accordance with the authority and responsibilities of each, in an effort to achieve the goals of the organization concerned legally, without violating the law and in accordance with morals and ethics.

D. Competence of Village Apparatus

According to the Last Supper (2015) is something that describes a person's qualifications or abilities, both qualitatively and quantitatively. This definition implies that competence can be used in two contexts, namely: first, as an indicator of ability that shows observed actions. Second, as a concept that includes cognitive, affective, and action aspects and the stages of their implementation as a whole. Competence is a skill that a person has supported by knowledge and the ability to complete work in accordance with its provisions. To achieve good performance, a competent village apparatus is needed to manage village funds that have been budgeted by the central government.

E. Community Participation

According to (Andriani, 2018) Participation can be interpreted as a person's conscious involvement in social interaction in a particular situation. With that understanding, a person can participate if he finds himself with or in a group, through various processes of sharing with others in terms of values, traditions, feelings, loyalty, obedience, and shared responsibility. Ahmad (2008) added that community participation in the form of mutual cooperation is the main capital. Self-reliance is defined as the ability of a community group that with its own awareness and initiative carries out efforts to fulfill needs. Forms of participation that can be carried out by the community in development programs consist of participation in decision-making, implementation, utilization, and evaluation of development. Community participation is a factor that influences the success of development programs and village community development.

F. Internal Control System

According to The Greatest Showman (2017), Internal control system includes organizational structure, methods, and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, promote efficiency, and encourage compliance with management policies. Meanwhile, according to Scott (2014) is a process performed to provide reasonable assurance that control objectives have been achieved.





C. Conceptual Framework

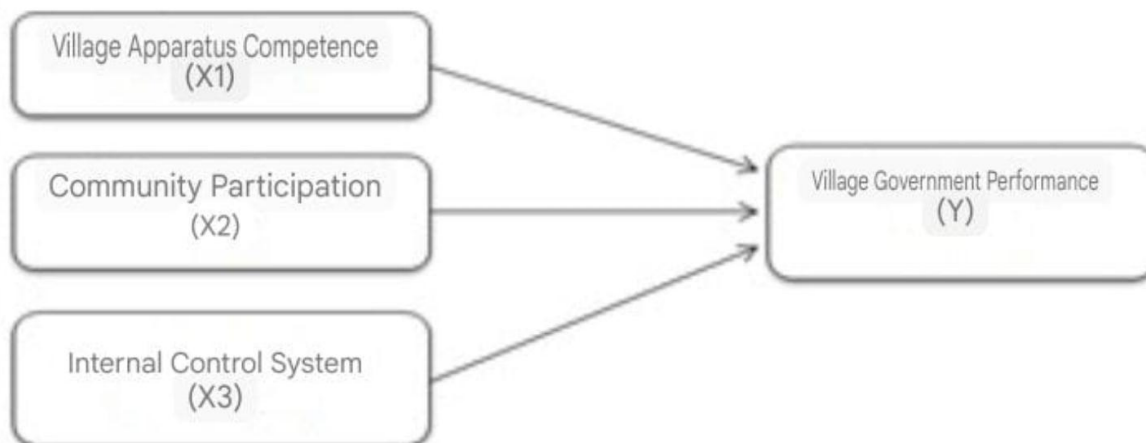


Figure 1. Conceptual Framework

Source: Processed data (2024)

METHOD

A. Method of collecting data

The data used in this study is by using Microsoft Forms and distributing questionnaires via WhatsApp. The questionnaire distributed is a list of written statements in Microsoft Form to respondents using the stratified random sampling method regarding the influence of village apparatus competence, community participation, and internal control systems on village apparatus performance. The distribution of questionnaires conducted by researchers to (1) the Village Apparatus consisting of the Village Secretary and Village Treasurer who work in the Village Office, (2) have a minimum work period of 6 months, and (3) have a minimum education of junior high school/equivalent. (4) community representatives who understand about village fund management. From the respondent criteria in this study, four respondents were selected in each village consisting of; the village secretary, village treasurer, Village Representative Body (BPD), and community representatives who understand village fund management such as local community leaders.

B. Operational Definition and Measurement of Variables

According to The Last Supper (2013), the variable is something that can differentiate or change value. Values can be different at the same time for the same object or person, or values can be different at the same time for different objects or people. Variables have a dimension that can be used as part of this research. The independent variables in this study are Village Apparatus Competence as X1, Community Participation as X2, Internal Control System as X3, and Village Government Performance as the dependent variable or Y.



**Table 1. Measurement of Variables**

No	Variables	Dimensions	Indicator
1	Village Government Performance(Y) Budiarto et al (2020)	Economical Effective Efficiency	a. Price of goods b. Minimizing the Budget c. Budget d. Village acceptance a. Budget Burden b. Effective use of budget c. Timely financing a. Budget reporting b. Cost management
2	Village Apparatus Competence (X1) Budiarto et al, (2020)	Education Knowledge Training	a. Education that has been undertaken a. Able to make journals b. Able to post journals c. Financial report preparation training d. prepare and present financial reports e. Village apparatus can solve problems a. Have training in the field b. Have expertise
3	Community Participation (X2) (Andriani, 2018)	The existence of a forum to accommodate community participation The ability of the community to be involved in the process. There is access for the public to express their opinions in the decision-making process.	a. Following Activities b. Reporting fraud c. Giving awards d. Propose a budget plan e. ability or expertise when involved in participation f. Actively supervise g. The community actively provides assessments h. Supervision i. Be involved in decision-making j. Village deliberation activities
4	Internal Control System (X3) The Greatest Showman (2017)	Control Environment Risk Assessment Information and Communication Control Internal Monitoring and Control	a. Have an organizational structure b. Clarity of duties and authorities c. Effective communication a. Exemplary b. The authority given to employees is in accordance c. Confidence in obedience in achieving goals a. Performance review b. Implement information systems a. Evaluation b. Improve work ethic

Source: Processed data (2024)

C. Population and Sample

The population used in this research object is the Village Apparatus and Community in Tulang Bawang, Tulang Bawang Barat, and Mesuji Districts which consist of 352 Villages. The sampling method in this study





uses the Stratified Random Sampling method, namely random sampling where the sample group is targeted to have certain attributes. Researchers use the Slovin formula to determine sample size as follows:

$$n = \frac{N}{N \cdot (e^2) + 1}$$

with the following information:

n = number of samples

N = population size

e = error tolerance standard

The error tolerance limit is 5% and the confidence level is 95%. One reason for using the error tolerance limit of 5% is because there are other possible factors in each study whose survey results are not 100% perfect. The sample calculation in this study is explained as follows.

The sample calculation in this study is explained as follows.

$$n = \frac{352}{352 \times (0,1)^2 + 1}$$

$$n = \frac{352}{352 \times 0,01 + 1}$$

$$n = \frac{352}{4,52}$$

$$n = 77,87 \text{ rounded} = 78$$

The results of the Slovin formula obtained a research sample size of 78 villages from a total population of 352 villages.

Table 2 Population and Sample Percentage

Regency	Population Size	Number of Samples
Tulang Bawang	151	34
Tulang Bawang Barat	96	21
Mesuji	105	23
Total	352	78

Source: Processed data (2024)

1. Classical Assumption Test

According to Ghazali (2018) To determine the accuracy of the model, it is necessary to test several classical assumptions, namely, the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

a. Normality Test

Data normality test using the Kolmogorov-Smirnov test. With the Kolmogorov-Smirnov test result criteria greater than alpha 0.05, it can be said that the data is normally distributed or vice versa.

b. Multicollinearity Test

In a good regression between independent variables, there should be no correlation. To find out the symptoms of multicollinearity, look at the tolerance value and variance inflation factor (VIF). The tolerance value > 0.1 and the VIF value < 10 can be stated that there is no multicollinearity in the regression model.

c. Heteroscedasticity Test

If a regression model does not experience heteroscedasticity or homoscedasticity, it can be concluded that the regression model is considered good.





2. Goodness of Fit Testing

a. Determination Coefficient Test

The coefficient of determination using R square is used to measure the extent to which the model's ability to explain the influence of independent variables. A small R square value means that the ability of the independent variable to explain the dependent variable is very limited, conversely, an R square value approaching one means that the independent variable provides almost all the information needed to predict dependent variations. The adjusted R Square value is considered better than the R square value because it is more stable and unbiased Ghozali (2018).

b. F Model Suitability Test (F Statistic Test)

The F test is to determine the goodness of fit of the regression model, namely testing the accuracy of the regression function in estimating the actual value or in predicting the effect of independent variables on dependent variables. The regression model can be said to be goodness of fit if the calculated F value is greater than the F table and the significance value is less than 0.05 Ghozali (2018).

c. Individual Parameter Test (t-Test)

The t-test is used to determine the effect of the independent variable partially (alone) on the dependent variable Ghozali (2018). The t-test is based on the calculated t value which is then compared with the t-table value at an alpha confidence level of 0.05. The acceptance criteria are as follows. 1. If $-t_{table} < t_{count} < t_{table}$, the independent variables individually have no effect on the dependent variable.

2. If $t_{count} > t_{table}$ and $-t_{table} < -t_{count}$, the independent variables individually influence the dependent variable.

3. Hypothesis Test

The data analysis used to determine the influence of village apparatus competence, community participation, and internal control systems on village government performance is multiple linear regression, with the following equation formula (Sugiyono, 2012).

$$KP = -a + \beta KA + \beta PM + \beta SP + \epsilon$$

Information :

KL: Village government performance

KA: Competence of village officials

PM: Community participation

SP: Internal control system

β : Regression coefficient

ϵ : Other variables not studied

a: Constant

RESULTS AND DISCUSSION

1. Classical Assumption Test

The data analysis technique used to test the effect of independent variables on dependent variables is using multiple regression. In the regression model, it is required to meet the classical assumption test so that the regression model is said to be a good or good models. The classical assumption test includes normality, multicollinearity, and heteroscedasticity tests, namely as follows.

a. Normality Test

The normality test uses Kolmogorov-Smirnov with the provision that if the Kolmogorov-Smirnov value or statistical test and Asymp Sig are greater than 0.05 then it is said to be normally distributed. (Ghozali (2018). The following are the results of the normality test using SPSS 25.





Table 3 Normality Test Results

Information	Statistical Values
N	81
Test Statistics	0.086
Asymp. Sig. (2-tailed)	0.200

Source: Processed data (2024)

Based on the table above, and the results of the normality test above, it is known that the Asymp. The sig (2-tailed) value in the one-sample Kolmogorov-Smirnov test is obtained at 0.200 on the basis that if the probability (sig) > 0.05 then the data has been normally distributed. So the value of 0.200 > 0.05 can be concluded that the data is normally distributed.

b. Multicollinearity Test

In this study, to determine the presence or absence of multicollinearity, Variance Inflation Factor (VIF) and tolerance can be used, assuming that if the tolerance value is > 0.1 and the VIF value is < 10, then the variable is free from multicollinearity problems between variables in the regression model, but if the tolerance is < 0.1 and the VIF value is > 10, then the variable has multicollinearity problems between independent variables in the regression model. The following are the results of the multicollinearity test using SPSS 25.

Table 4 Multicollinearity Test Results

Variables	Tolerance	VIF
Competence of Village Apparatus	0.788	1,268
Community Participation	0.657	1,523
Internal Control System	0.670	1,492

Source: Processed data (2024)

Based on the table above, the results of the multicollinearity test above, the tolerance results for each independent variable are > 0.1 and the VIF value is < 10. This shows that the regression model in this study does not have multicollinearity between the independent variables.

c. Heteroscedasticity Test

In this study, to test for heteroscedasticity, the Glejser test is used by regressing the independent variables with their absolute residual values (ABS_RES). If the significance value (Sig.) > 0.05, there is no heteroscedasticity symptom in the regression model. However, if the significance value (Sig.) < 0.05, there is a heteroscedasticity symptom in the regression model. The following are the results of the heteroscedasticity test using SPSS 25.

Table 5 Heteroscedasticity Test Results

Variables	t	Sig.
Competence of Village Apparatus	0.215	0.830
Community Participation	0.435	0.665
Internal Control System	0.939	0.351

Source: Processed data (2024)

Based on the table above, and the results of the heteroscedasticity test above, it is known that the Sig. The value for each variable is > 0.05. So it can be concluded that in this regression model, there is no heteroscedasticity problem.





2. Multiple Linear Regression

Table 6 Regression Test Results

	Regression Coefficient	Prob/Sig.
(Constant)	4,549	
Competence of Village Apparatus	0.298	0.009
Community Participation	0.227	0.089
Internal Control System	0.172	0.097
<i>R-Square</i>	0.299	
<i>Adj R-Square</i>	0.272	
F	10,940	
<i>Prob>F</i>	0.001	

Source: Processed data (2024)

Based on the regression results above, the following regression equation is obtained:

$$KP = 4.549 + 0.298KA + 0.227PM + 0.172SP + \epsilon$$

From the regression equation above, it can be explained that the regression constant has a positive value of 4.549, which means that the performance of the village government is quite good. The regression coefficient of village apparatus competency is positive, which means that every additional village apparatus competency has the potential to improve the performance of the village government. The regression coefficient of community participation is positive, which means that every additional community participation has the potential to improve the performance of the village government. The regression coefficient of the internal control system is positive, which means that every additional internal control system has the potential to improve the performance of the village government. Furthermore, it can be explained as follows.

- a. If the competence of village officials, community participation, and internal control system are constant, then the performance of the village government will experience a change of 4.549.
- b. The value of the village apparatus competency coefficient is 0.298, meaning that every time there is a one-unit change in the village apparatus competency, the performance of the village government will increase by 0.298 units.
- c. The value of the community participation coefficient is 0.227, meaning that for every one-unit change in community participation, the performance of the village government will increase by 0.227 units.
- d. The coefficient value of the internal control system is 0.172, meaning that every time there is a one-unit change in the internal control system, the performance of the village government will increase by 0.172 units.

a.Coefficient of Determination (R2)

Table 7. Test Results Coefficient of Determination (R2)

Information	Statistical Values
<i>R Square</i>	0.299
<i>Adjusted R Square</i>	0.272

Source: Processed data (2024)

Based on the table above, it is explained that there is an influence of village apparatus competence, community participation, and internal control systems on village government performance as indicated by the R Square value of 0.299. This value can mean that the influence of village apparatus competence, community participation, and internal control systems on village government performance is 29.9%, while 70.1% is influenced by other variables not studied.





The adjusted R square value of 0.272 means that the variation in changes in village government performance variables can be explained by the competence of village officials, community participation, and internal control systems by only 27.2%.

b. F Test Results

Table 8 F Test Results

Information	Statistical Values
<i>F</i>	10,940
<i>Sig.</i>	0.001

Source: Processed data (2024)

Based on the table above, the F Statistical Test Results show that the Sig. The value is 0.001 < 0.05, which means significant. Thus, it can be stated that the competence of village officials, community participation, and internal control systems together have a significant effect on the performance of the village government.

c. Hypothesis Testing

This study uses a significance level of 5%. So if the significance is < 0.05 then the research hypothesis is supported. Likewise, if the significance value is > 0.05 then the research hypothesis is not supported. The results of the hypothesis testing are as follows:

Table 9 Hypothesis Test Results

Variables	B	Sig.	Information
(Constant)	14,966	0.002	
Competence of Village Apparatus	0.298	0.009	H1 Supported
Community Participation	0.227	0.089	H2 Not Supported
Internal Control System	0.172	0.097	H3 Not Supported

Source: Processed data (2024)

3. Discussion

a. Competence of Village Apparatus and Performance of Village Government

Based on the results of testing Hypothesis 1, this study shows that the regression coefficient value of village apparatus competency is 0.298 with a significance value of 0.009 < 0.05 which has a positive effect on village government performance, which means that Hypothesis 1 is supported. Competence is a skill that a person has supported by knowledge and the ability to complete work by its provisions. In organizing village government and managing village funds, villages must be independent, which is a manifestation of the law on villages Budiarto et al (2020). The results of this test support research conducted by Bonsu et al, (2022); and AndPuspa and Prasetyo (2020) which state that there is an influence between the competence of village officials and the performance of the village government.

b. Community Participation and Village Government Performance

Based on the results of testing Hypothesis 2, this study shows that the regression coefficient value on community participation is 0.227 with a significance value of 0.089 > 0.05 does not affect the performance of the village government, which means that Hypothesis 2 is not supported. Participation can be interpreted as a





person's conscious involvement in social interactions in certain situations. With that understanding, a person can participate if he finds himself with or in a group, through various processes of sharing with others in terms of values, traditions, feelings, loyalty, obedience, and shared responsibility. Andrew (2018).

The results of this test support research conducted by Jayasinghe et al, (2020); and April (2020) which state that community participation does not affect the performance of the village government.

c. Internal Control System and Village Government Performance

Based on the results of testing Hypothesis 3, this study shows that the regression coefficient value on the internal control system is 0.172 with a significance value of $0.097 > 0.05$ does not affect the performance of the village government, which means that Hypothesis 3 is not supported. The internal control system includes organizational structures, methods, and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. The Greatest Showman (2017). The results of this test support research conducted by Hindriani et al (2012); and Mayarani et al (2017) which state that the internal control system does not affect the performance of the village government.

CONCLUSION

Based on the results of research, analysis, and discussion in the study on the influence of village apparatus competence, community participation, and internal control systems on village government performance, the following conclusions were obtained:

1. The competence of village officials has a positive effect on the performance of the village government. This means that the higher the competence of village officials in the village government, the higher the performance of the village government. Qualified competence will improve the performance of the village government.
2. Community participation does not affect the performance of the village government. This indicates that community participation cannot guarantee the high or low performance of the village government. The frequency or infrequency of the community participating in village deliberations will not automatically improve the performance of the village government.
3. The internal control system does not affect the performance of the village government. Control that is not carried out optimally and minimal knowledge by the Village Consultative Body. This will not be able to improve the performance of the village government.

a. Theoretical Implications

The theoretical implications of the results of this study are as follows:

1. The results of this study can support and integrate stewardship and competency theories with village government performance.
2. The results of this study can support and integrate the theory of stewardship and community participation with village government performance.
3. The results of this study also provide empirical evidence regarding internal control and village government performance.

b. Practical Implications

This study can be an initial reference in making policies to realize good village government performance. With empirical evidence of village apparatus competence, community participation, and internal control systems, that the more competent the village apparatus, the more it will improve the performance of





the village government, the village apparatus can be further optimized in carrying out its functions in order to encourage improving the performance of the village government.

c. Research Limitations

The researcher realizes that the preparation of the research report in the form of a thesis is still not perfect due to the following limitations:

1. The subjects of this study were villages in Tulang Bawang, Tulang Bawang Barat, and Mesuji districts which are spread very widely and with various types of location characters, with the distribution of questionnaires via WhatsApp contacts collected by researchers on each village apparatus or community have fellow apparatus in other villages. Therefore, researchers only get respondents from fellow apparatus in each village so that the research respondents have the same character.
2. Researchers use a questionnaire in the form of a Microsoft form that requires accuracy in filling in answers by respondents. This could be that the answers given are not really in accordance with the actual situation.

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