

Research Article

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The Influence of Village Apparatus Competence, Clarity of Budget Targets, Internal Control System and Siskeudes on Village Fund Management Accountability

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Abstract: *The large amount of village funds that go to the village government makes it prone to misuse. Therefore, the community demands good accountability in managing village funds. The aim of this research is to determine the influence of the competence of village officials, clarity of budget targets, internal control systems and siskeudes on accountability in managing village funds. The research was carried out in all villages in the Pamona brother's region, Poso Regency. The method used in this research is a quantitative method with primary data obtained from 110 respondents who filled in the questionnaire. The results obtained in the research show that the competence of village officials and clarity of budget targets do not affect the accountability of village fund management. Meanwhile, the internal control system and siskeudes variables influence the accountability of village fund management.*

Keywords: *Apparatus Competence, Budget Clarity, Internal Control, Siskeudes, Village Fund Accountability.*

Introduction

The government issued (Law (UU) Number 6 of 2014 concerning Villages) which explains villages and their position in the constitutional system of the Republic of Indonesia, which is the smallest government system in the constitutional system of the Republic of Indonesia. The central government gives authority to village governments to carry out their government and carry out development in their regions. A form of central government concern for village development can be seen in the provision of special budgets aimed at villages to carry out the development process, called village funds. Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 21 of 2015 concerning Determining Priorities for the Use of Village Funds in 2016, Article 1, Paragraph 2 states that village funds are funds sourced from the State Revenue and Expenditure Budget (APBN) which are intended for villages transferred through the Regency/City Regional Revenue and Expenditure Budget (APBD). The process of implementing village government in the development concept aims to increase community growth, improve the welfare of village communities and create good accountability.

In implementing village fund management, the village government as the village fund manager is guided by the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management which in this regulation regulates the process or procedures for managing village funds starting from the planning, implementation, administration, reporting and final accountability. In the case of managing village funds, it must be accompanied by aspects of good governance, one of the principles of good governance, namely accountability.

The large amount of village funds is usually prone to fraud and embezzlement of these funds, all of which is carried out by irresponsible individuals. Based on information obtained from Indonesia Corruption

Watch, it states that villages will be the sector where the most corruption occurs in 2022. Throughout 2022, 155 cases of corruption were recorded in villages (Fitrianto, 2024). Society in the current era demands a government that is honest, trustworthy, transparent and responsible for financial management. This shows that village government organizations must manage village funds openly and accountably based on existing regulations. Accountability is an important thing that government entities must have to account for their activities. In terms of managing village funds, it must be accompanied by accountability because the management of village funds must be accounted for, whether for success or failure (Polutu, 2022). If the government can increase the accountability of the village fund management process, it will lead to an increase in the village community's sense of trust in the village government itself. Good accountability can be created by having good village apparatus competence, clarity in a properly prepared budget, an adequate government internal control system and also an application that can help simplify the village government's work in managing village funds, namely the SISKEUDES application.

Village apparatus competency is the ability possessed by village officials, such as intelligence, greater knowledge and skills in managing village funds so that they can increase their self-worth and carry out their duties well (Widiawaty, 2019), (Indrianasari, 2017). According to (Simamora, 2021), clarity of budget targets describes a budget that is prepared clearly and well to be understood with the aim that the implementation of the budget that has been prepared can be achieved. Indicators of clarity of budget targets can be analyzed based on clear objectives, performance measurements, prepared budget standards, time period, priority targets, level of difficulty and finally coordination (Herlianti, 2022). Based on (Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning Government Internal Control Systems Article.1 Paragraph) it is explained that the internal control system is an integral process in the actions carried out by leaders and employees to provide adequate confidence in the achievement of organizational goals through effective activities and efficiency, reliability of financial reporting, security of State assets, and compliance with laws and regulations. The internal control system can be measured based on several indicators, namely the control environment, risk assessment, information and communication, control activities, and finally monitoring. According to (Iqbal, 2022) the siskeudes application is an application of information technology in the form of an application with an accountability concept in holding village finances accountable with three indicator components that can be analyzed, namely, financial integrity, disclosure, compliance with laws and regulations. According to (Saputri, 2021) accountability is something that is not concise but clear and concrete and must be determined by law through a set of procedures that have been established by looking at existing problems that must be accounted for. Accountability can be measured by several indicators, namely the planning process, implementation and supervision and finally accountability (Sari & Wahidahwati, 2018). According to (Saputri, 2021) village fund management is a series of activities that are required to fulfill management procedures including planning, implementation, administration, reporting and accountability stages.

Many previous studies have discussed the factors that can influence the accountability of village fund management and from the research results obtained different results, including research conducted by (Pahlawan et al., 2020) which found that the competence of village officials significantly influences accountability in village fund management, however, the internal control system and use of information technology do not significantly influence accountability in village fund management. Then research conducted by (Tiarno & Budiwitjaksono, 2023) from the results of his research stated that HR competency and SPIP had no effect on accountability in village fund management, while the use of the village financial system had an effect on accountability in village fund management. The results of subsequent research

conducted by (Dwipayani & Hutnaleontina, 2022) stated that clarity of budget targets and the government's internal control system had a positive influence on the accountability of village fund management. Further research conducted by (Megantari & Kusumawati, 2023) showed that the village financial system and supervision had a positive impact on the accountability of village fund management, while budgeting participation had a negative and insignificant effect on the accountability of village fund management.

Based on the background that has been explained and supported by the results of previous research which provides different or varied research results (gap research), the researcher is interested in conducting research with the title "The Influence of Village Apparatus Competence, Clarity of Budget Targets, Internal Control System and Siskeudes on Village Fund Management Accountability". It is hoped that the results of this research will be able to provide additional ideas to broaden insight related to accountability in managing village funds. The next benefit of this research is that it is hoped that it can help village government officials in implementing accountability in managing village funds so that they can run well.

Method

This type of research is research using a quantitative approach. To test the influence of existing variables, namely the competence of village officials, clarity of budget targets, internal control systems and systems on accountability in managing village funds, focusing on statistical analysis using the IBM SPSS Statistics 27 application. A quantitative approach was chosen because it allows researchers to find out the size of the relationship between variables based on a predetermined hypothesis.

This research uses data collection techniques in the form of distributing questionnaires that are given directly or online using WhatsApp media. The questionnaires were distributed regarding statements presented in such a way by the researcher and given to respondents. Then the respondents only ticked the questionnaire table that had been prepared and given by the researcher to the respondents. The population in this research is village government officials in villages located in the Pamona Brothers area, Poso Regency. There are a total of 55 villages in the Pamona brothers area. The researcher took two respondents from each village in the research consisting of the village head and financial officer.

Data analysis in this research includes validity testing, reliability testing, classical assumption testing, multiple linear regression models and hypothesis testing. Hypothesis testing is carried out using the F statistical test and the t test. By carrying out data analysis as explained, it is hoped that you will be able to interpret the data that has been obtained from the research process. Multiple linear regression is intended to test the influence of two or more existing independent variables on the dependent variable itself which has a level level $\alpha = 0.05$ or with an error rate of 5%. The following is for the equation model to be tested:

$$FMA = \alpha + \beta_1 VAC + \beta_2 CBT + \beta_3 ICS + \beta_4 SKD + \varepsilon$$

Explanation:

FMA = Accountability for Village Fund Management

$\beta_1 - \beta_4$ = Independent variable regression coefficient

VAC = Village Apparatus Competence

CBT = Clarity of Budget Targets

ICS = Internal Control System

SKD = SISKEUDES

e = Fall

By using the IBM SPSS Statistics 27 application in this research, measuring the influence of village apparatus competence, clarity of budget targets, internal control system and systems on accountability in

managing village funds can be in-depth. The results of the statistical analysis carried out can increase knowledge regarding the accountability of fund management, especially in villages in the Pamona brothers, Poso Regency.

Results and Discussion

Validity and Reliability Test

Table 1. Validity and Reliability Test Results

No	No	Variable Indicator	Validity Valid When $r \text{ count} > r \text{ table}$ namely (0.1874)	Reliability When Cronbach Alpha > 0,70
1	Village Apparatus Competence	VAC ₁	0.551	0.787
		VAC ₂	0.580	
		VAC ₃	0.590	
		VAC ₄	0.581	
		VAC ₅	0.638	
		VAC ₆	0.687	
		VAC ₇	0.781	
		VAC ₈	0.733	
2	Clarity Of Budget Target	CBT ₁	0.652	0.704
		CBT ₂	0.659	
		KSA ₃	0.619	
		KSA ₄	0.542	
		KSA ₅	0.517	
		KSA ₆	0.226	
		KSA ₇	0.581	
3	Internal Control System	ICS ₁	0.590	0.915
		ICS ₂	0.666	
		ICS ₃	0.706	
		ICS ₄	0.737	
		ICS ₅	0.679	
		ICS ₆	0.777	
		ICS ₈	0.744	
		ICS ₉	0.691	
		ICS ₁₀	0.719	
		ICS ₁₁	0.681	
		ICS ₁₂	0.733	
4	SISKEUDES	SKD ₁	0.702	0.900
		SKD ₂	0.767	
		SKD ₃	0.816	
		SKD ₄	0.832	
		SKD ₅	0.739	

No	No	Variable Indicator	Validity Valid When $r \text{ count} > r \text{ table}$ namely (0.1874)	Reliability When Cronbach Alpha > 0,70
		SKD ₆	0.864	
		SKD ₇	0.827	
5	Accountability For Village Fund Management	FMA ₁	0.731	0.945
		FMA ₂	0.661	
		FMA ₃	0.647	
		FMA ₄	0.883	
		FMA ₅	0.874	
		FMA ₆	0.588	
		FMA ₇	0.627	
		FMA ₈	0.580	
		FMA ₉	0.725	
		FMA ₁₀	0.900	
		FMA ₁₁	0.680	
		FMA ₁₂	0.745	
		FMA ₁₃	0.789	
		FMA ₁₄	0.855	
		FMA ₁₅	0.799	
		FMA ₁₆	0.797	

Source: Primary data processed (2024)

In this study, a validity test was carried out to see whether or not the questionnaire that had been prepared by the researcher was good or not using a significance level, namely $r \text{ count} > r \text{ table}$, namely 0.1874 ($110-2=108$, with a significance level of 5%) so the existing statement items were said to be valid, and conversely, $r \text{ count} < r \text{ table}$, namely 0.1874 ($110-2=108$, with a significance level of 5%) then the existing statement item is said to be invalid. From the results obtained, the validity of village apparatus competency, clarity of budget targets, internal control system, system and accountability for managing village funds, the items contained therein have a significance value of less than 5%, which means these indicators are valid as items forming each variable, namely apparatus competency. village, clarity of budget targets, internal control system, system and accountability for managing village funds.

Reliability testing is carried out to determine the extent to which the measurement results remain consistent. To be able to see the reliability of each instrument used, the researcher used a Cronbach alpha coefficient (α) greater than 0.70 or 70%, so the instrument can be said to be reliable, Ghazali (2018). From the results obtained, the reliability value for each variable is not less than 0.70%, so that all items contained in each variable are completely reliable.

Normality Test with P Plot Graph

The normality test is carried out to test confounding variables and whether the regression model has a normal distribution or not. The normality test is carried out by looking at the results of the probability plot graph, where the graph is seen if the existing data is spread along a diagonal line, then the data can be said

to be normal. From the normality test results obtained, it can be seen that the graph shows that the data is distributed along a diagonal line, therefore the variables that exist meet the normality test.

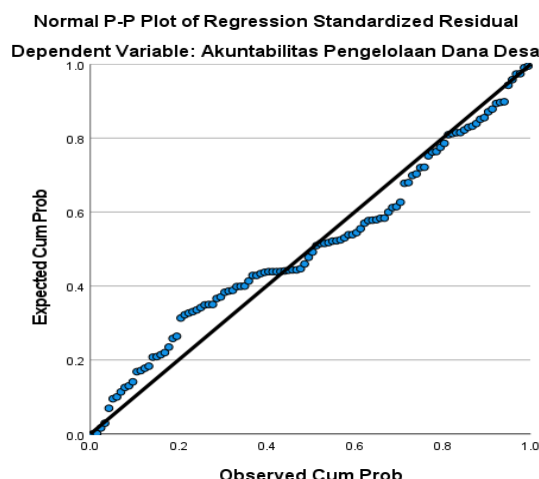


Figure 1. Normality Test Results
Source: IBM SPSS Statistics 27

Multicollinearity Test

The multicollinearity test is a form of testing that tests whether in the regression model there is a correlation between independent variables. To test the symptoms of multicollinearity, you can do it by looking at the magnitude of the VIF (Variance Inflation Factor) and tolerance. The amount of VIF that can be seen if it is free from multicollinearity is with a VIF value of less than 10 and a tolerance value greater than 0.10 (Ghozali, 2018). From the results of the multicollinearity test, the results obtained are that the tolerance value for all independent variables is greater than 0.10 and the VIF value for all independent variables is less than 10. From these results it means that there is no multicollinearity.

Table 2. Multicollinearity Test Results

Variable	Tolerance	VIF
Village Apparatus Competence	0.539	1.855
Clarity of Budget Targets	0.735	1.360
Internal Control System	0.422	2.369
SISKEUDES	0.420	2.382

Source: Primary data processed (2024)

Heteroscedasticity Test

The heteroscedasticity test is carried out to find out whether there is inequality in the variance of the residuals in the regression model or not. The method used is to look at the scatterplot image. If the image produces a special pattern or a residual in the form of a wave, this indicates a symptom of heteroscedasticity. From the results obtained in the heteroscedasticity test, there is no pattern formed or redistribution distributed in random positions around the zero axis, so there is no heteroscedasticity in the multiple linear regression model.

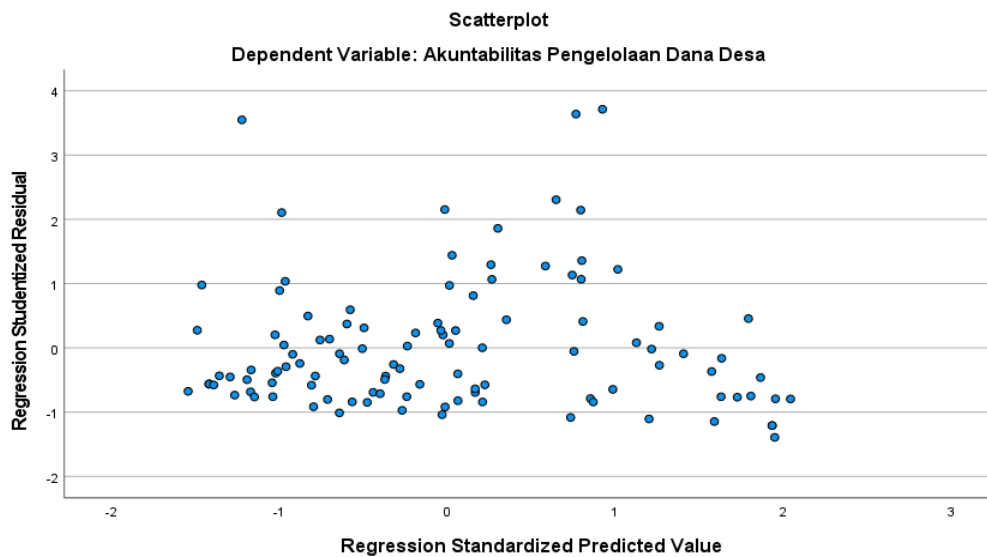


Figure 2. Heteroscedasticity Test Results
Source: IBM SPSS Statistics 27

Multiple Linear Regression Test

Table 3. Multiple Linear Regression Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.368	5.103		-.072	.943
	Village Apparatus Competence	.236	.156	.100	1.515	.133
	Clarity of Budget Targets	.014	.165	.005	.086	.931
	Internal Control System	.520	.097	.401	5.372	.000
	SISKEUDES	1.061	.174	.457	6.104	.000

a. Dependent Variable: Accountability for Village Fund Management

Source: IBM SPSS Statistics 27

From the results obtained above, it can be seen that the regression equation is as follows:

$$\text{FMA} = -0.368 + 0.236 (\text{VAC}) + 0.014 (\text{CBT}) + 0.520 (\text{ICS}) + 1.061 (\text{SKD})$$

Based on the results of the regression equation obtained, the following is the explanation:

1. The constant has a value of -0.368, which means that if the VAC, CBT, ICS and SKD variables are equal to zero then the FMA variable will remain with a value of -0.368

2. The VAC regression coefficient has a value of 0.236. This value shows a significant influence in the opposite direction between VAC and Village Fund Management Accountability. This means that if the VAC variable increases by 1%, the Village Fund Management Accountability variable will decrease by 0.236%.
3. The CBT regression coefficient has a value of 0.014. This value shows a significant influence in the opposite direction between the CBT variable and Village Fund Management Accountability. This means that if the CBT variable increases by 1%, the Village Fund Management Accountability variable will decrease by 0.014%.
4. The ICS regression coefficient has a value of 0.520. This value shows a significant influence in the opposite direction between the ICS variable and Village Fund Management Accountability. This means that if the ICS variable increases by 1%, the Village Fund Management Accountability variable will decrease by 0.520%.
5. The SKD regression coefficient has a value of 1,061. This value shows a significant influence in the opposite direction between the SKD variable and Village Fund Management Accountability. This means that if the SKD variable increases by 1%, the Village Fund Management Accountability variable will decrease by 1,061%.

Hypothesis Testing

Uji F

The F statistical test in research tests whether the independent variable is able to explain the dependent variable well or to test whether the model used is fit or not (Ghozali, 2018). Then there are provisions for assessing the results of the F test hypothesis in the form of a significance level of 5% with degrees of freedom in the numerator $df=k$ where k is the number of independent variables. The test is carried out by seeing if $F_{\text{count}} > F_{\text{table}}$, then the model used in the research is good or fit. The results of the F test are $F_{\text{count}} > F_{\text{table}}$ ($79.984 > 2.46$) which means the model in this study is fit.

Table 4. F Test Results

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2888.886	4	722.221	79.984	.000 ^b
	Residual	948.105	105	9.030		
	Total	3836.991	109			

a. Dependent Variable: Accountability for Village Fund Management

b. Predictors: (Constant), SISKEUDES, Clarity of Budget Targets, Village Apparatus Competence, Internal Control System

Source : IBM SPSS Statistics 27

Uji t

Table 5. t test results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.368	5.103		-.072	.943
	Village Apparatus Competence	.236	.156	.100	1.515	.133
	Clarity of Budget Targets	.014	.165	.005	.086	.931
	Internal Control System	.520	.097	.401	5.372	.000
	SISKEUDES	1.061	.174	.457	6.104	.000

a. Dependent Variable: Accountability for Village Fund Management

Source : IBM SPSS Statistics 27

From the results obtained in the t test with the following conditions:

1. When $t_{\text{count}} > t_{\text{table}}$ so H_0 rejected and H_a accepted, which means the independent variable has an effect on the dependent variable.
2. When $t_{\text{table}} < t_{\text{count}}$ so H_a rejected and H_0 accepted, which means the independent variable has no effect on the dependent variable.

So from the results obtained by researchers, it can be explained that:

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

From the research that has been carried out and also based on data processing, results have been obtained which state that the competency variable of village officials has no effect on the accountability of village fund management. This is because the results obtained are the t value_{count} 1.515 < t_{table} 1.98197 so H_1 rejected and H_0 accepted.

The competency of village officials does not affect accountability in managing village funds because in carrying out accountability in managing village funds now, officials have been assisted by the existence of a system for managing village finances. So that officials who manage village funds do not have too much difficulty in managing village funds. The results obtained are in line with the results of research conducted by (Tiarno & Budiwitjaksono, 2023) who said that HR competency does not affect the accountability of village fund management. However, this is not in line with the results of research conducted by Pahlawan, et al., (2020) which found that the competence of village officials significantly influences the accountability of village fund management.

b. The Effect of Clarity of Budget Targets on Accountability of Village Fund Management

From the research that has been carried out and also based on data processing, results have been obtained which state that the variable clarity of budget targets has no effect on the accountability of village fund management. This is because the results obtained are the t value_{count} 086 < t_{table} 1.98197 so H_2 rejected and H_0 accepted.

The clarity of budget targets does not affect the accountability of village fund management because in the implementation of village fund management in the Pamona Brothers area, the budget priority targets prepared are good and there is no level of difficulty in budget implementation. Clear objectives, performance measurement of budget implementers, standards and time periods, coordination with the parties involved have all been carried out in the management of village funds. The results of this research regarding the influence of clarity of budget targets on accountability in village fund management are not in line with the results of research conducted by (Dwipayani & Hutnaleontina 2022) which states that clarity of budget targets influences accountability in village fund management.

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

From the research that has been carried out and also based on data processing, results have been obtained which state that the variable clarity of budget targets has a positive effect on the accountability of village fund management. This is because the results obtained are the $t_{\text{value}_{\text{count}}} 5.372 > t_{\text{table}} 1.98197$ so H_3 accepted, H_0 rejected, and the significance value is $0.000 < 0.05$.

The internal control system has a positive effect on the accountability of village fund management in villages in the Pamona Brothers area, stating that the internal control system provides good and adequate confidence in the process of village government in managing village funds based on compliance with statutory regulations so as to create fulfillment of accountability criteria. Village government officials in the Pamona Brothers area have carried out stages in internal control both in terms of achieving effective and efficient government goals, the reporting process regarding good management of village funds, to safeguard assets and especially encouraging village government compliance with regulations. Constitution. Internal control in managing village funds is carried out with several stages or levels of control starting from managing village funds to the village head who then creates a control environment, risk assessment, control activities, good information and communication and finally monitoring control by authorized parties such as the BPD.

The results of the research regarding the internal control system having a positive effect on the accountability of village fund management are in accordance with or in line with the results of research conducted by (Dwipayani & Hutnaleontina, 2022) whose research results say that the government's internal control system has an effect on the accountability of village fund management. However, the results of this research are not in line with the results of research conducted by (Tiarno & Budiwitjaksono 2023) and (Pahlawan, et al., 2020) which said that the internal control system has no effect on the accountability of village fund management.

d. The Influence of SISKEUDES on Village Fund Management Accountability

From the research that has been carried out and also based on data processing, results have been obtained which state that the siskeudes variable has a positive effect on the accountability of village fund management. This is because the results obtained are the $t_{\text{value}_{\text{count}}} 6.104 > t_{\text{table}} 1.98197$ so H_4 accepted, H_0 rejected, and the significance value is $0.000 < 0.05$.

Siskeudes has a positive effect on accountability in managing village funds because the siskeudes application was designed by BPKP and the Ministry of Home Affairs aimed at village governments in order to create accountability in managing village funds. The siskeudes application is used as a tool for village governments in presenting financial reports in accordance with existing regulations. For village governments in the Pamona Brothers area, the Siskeudes application is very helpful in creating

accountability by utilizing the available features so as to make it easier to manage village funds, from planning to the reporting process. The siskeudes application is also easy to use, which means that village government officials do not have difficulty managing village funds, thereby encouraging accountability in managing village funds. The better the application of siskeudes in managing village funds, the more accountable the village fund management process will be.

The results obtained regarding siskeudes have a positive effect on the accountability of village fund management in accordance with or in line with the results of research conducted by (Tiarno & Budiwitjaksono 2023) which states that the village financial system or siskeudes has an effect on the accountability of village fund management.

Conclusion

Based on the results of research data analysis and discussion of the influence of village apparatus competency, clarity of budget targets, internal control system and siskeudes on village fund management accountability, it can be concluded that village apparatus competency and clarity of budget targets have no effect on village fund management accountability in the village which is in the area Pamona brothers, Poso Regency. Then the internal control system and village financial system or siskeudes have a positive influence on the accountability of village fund management in villages in the area Pamona brothers, Poso Regency. The results of this research can be used as a reference for further research related to accountability in managing village funds.

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