# The Effect of Accountability and Transparency on the Management of Village Fund Allocation (Add) in Bonepantai District, Bonebolango Regency

**Anggriani M. Usman[1*], Radia Hafid[2], Fatmawaty Damiti[3]**
[1,2,3]Department of Economics Education, Faculty of Economics and Business,
Universitas Negeri Gorontalo, Indonesia
*Corresponding author :* anggiusman17@gmail.com[*]

*Abstract : Transparency is very influential on the allocation of village funds. The purpose of this study is to find out how much Accountability and Transparency Affect the Management of Village Fund Allocation (ADD) in Bonepantai District, Bonebolango Regency. The researcher took the research location in Bilungala Village, North Bilungala Village, Pelitahijau Village, Tihu Village, Bonepantai District, Bonebolango Regency. With a sample of 43 respondents. This study uses a quantitative approach, with an Ex-post facto research method. The data collection technique was obtained from the results of observation and questionnaire dissemination and used multiple linear regression tests. From the results of the study, it can be concluded that there is a positive and significant influence between transparency and management of village fund allocation in Bilungala, North Bilungala, Pelitahijau by 65%. While the rest is influenced by other variables that were not studied in this study.*

*Keywords: Accountability, Transparency, Bonebolango Regency*

## 1. INTRODUCTION

A village is a legal community that has territorial boundaries that have the authority to regulate and manage government affairs, community interests, rights of origin, and/or traditional matters that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. (Law Number 2014). The village apparatus or called the village government is the organizer of government affairs as well as the interests of the community. The most important thing about village government affairs is government affairs that are the authority of the district/city to receive central and regional financial balance funds as a source of finance which will later be distributed to each village whose distribution is proportionate, namely at least 10% (ten percent) which is called the allocation of village funds, then the distribution of the village fund allocation budget is used as a support for regional/village autonomy to realize empowerment community, providing services and development at the village level.

The management of village fund allocation requires planning, implementation, supervision and accountability in its use. The planning and use of village fund allocation is not far from the planning and use that has been regulated by the city/district government, so that the use of village fund allocation can be appropriate and regular. The allocation of village funds distributed to the village government is a form of accountability of the village government to the community. Financial management of village fund allocation is

managed based on the principles of transparency, accountability, and participatory and is carried out in an orderly and disciplined manner. (Minister of Home Affairs Number 113 of 2014 Article 2).

Good management of village fund allocation, the village government needs to record every revenue and expenditure so that it can be properly controlled. If the village government makes and provides good, correct and timely reports on all budget management activities, the community can clearly see the financial movement so that there is no budget waste, so that the community will feel the benefits of programs funded with the budget and can make more programs. The existence of transparency in the management of village fund allocation is shown by the village government which is open and makes it easier for the community to get access and receive information about the management of village fund allocation. And the existence of the principle of accountability in the management of village fund allocation is important, good management of village fund allocation is management that can be accounted for from design, implementation, to reporting.

This is consistent with the theory contained in the Minister of Home Affairs Number 113 of 2014, namely accountability and transparency, stating that the accountability of the resulting village financial management can be realized if the village apparatus is responsible for the management, control of resources and the implementation of entrusted policies in order to achieve the goals set in accordance with the provisions of laws and regulations. Regarding transparency in government organizations, the village command apparatus must implement the principle of openness that allows the public to know and get access to the widest possible information about village finances while still paying attention to the provisions of the law so as to improve good management.

Accountability and transparency in the management of Village Fund Allocation (ADD) will have a positive impact on the village government, because accountability and transparency will show the performance of the village government in managing and utilizing village finances, fostering public trust in the village government, and will improve village development.

The role of accountability in supporting the financial performance of the village government is very important. Where the accountability provided by the village government is in the form of accountability of financial statements which will later be useful as evidence of what has been managed by the government in a certain period of

time. However, the role of accountability here is supported by the transparency of financial statements.

This is useful so that certain parties can obtain information about government financial management. In addition, transparency to community leaders is also useful to see and supervise the management of village fund allocations so that there is no misuse of the budget. This information will later become material or reference to improve government performance in the future. This is done so that the management of village fund allocation is used in accordance with applicable rules and laws. So that the possibility of misuse of village fund allocation can be discussed and directed in the right and correct direction.

## 2. LITERATURE REVIEW

### Village Fund Allocation Management

According to Wardoyono (in Juliartini et al., 2022), management is defined as a series of activities that contain planning, organizing, moving, and supervising in achieving previously set goals. Then according to expert Ahmad Yani (2008) in his book that village financial management is a whole activity that includes planning, implementation, administration, reporting, accountability, and supervision.

The allocation of village funds according to law Number 6 of 2014 concerning funds sourced from the State revenue and expenditure budget intended for villages is transferred through the district/city regional revenue and expenditure budget and used to support the implementation of government, implementation, development, community development, and community empowerment. (quoted from the Journal of Accounting).

### Accountability

According to Wirata Sujarweni (2015:28) stated "Accountability or accountability (*accountability*) It is a form of necessity for a person (leader/official/implementer) to ensure that the duties and obligations carried out have been carried out in accordance with applicable regulations.

Sabeni and Ghojali in Sujarweni (2015) stated that actability is the performance of village government apparatus from planning to supervision of activities that use the budget must be accountable and report every implementation of activities in an orderly manner to the community and to the government ranks above them in accordance with the law.

**Transparency**

Transparency is information related to government finance that must be managed and published in a timely and accurate, complete, current, reliable manner and available in a format that is sufficient to be analyzed and evaluated by relevant stakeholders (Abubakar, Dibal, Amade, & Joyce, 2017).

Transparency means that the government in carrying out its government discloses material matters periodically to the wider community, so that the principle of openness allows the public to know and get access to a wide range of information about regional finances. In this case, all activities related to the management of village funds must be accessible to all interested elements, especially the community in their area (Kurnia, Sebrina, & Halmawati, 2019) (quoted from the Journal of Accounting Recognition).

## 3. RESEARCH METHODS

Using the *Ex-Post facto.* According to (Sappaile, 2010:105) Research *Ex-Post facto* is a study that shows that changes in free variables have occurred and researchers are faced with the problem of how to determine the cause of the effect being observed. Research *ex-post facto* examine causal relationships that are not manipulated or treated by researchers. The aim is to find out whether there is an effect of Accountability and Transparency on the Management of Village Fund Allocation (ADD) in Bonepantai District, Bonebolango Regency.

## 4. RESULTS AND DISCUSSION

In this section, we describe the description of the research data which is intended to provide an overview of the distribution of data. The description of the data in this study provides an overview of the results of data management which are grouped into three parts consisting of two independent variables (Accountability and Transparency variables) and one bound variable (Village Fund Allocation Management variable). Data was obtained through filling out questionnaires/questionnaires by 43 respondents, namely Village Officials in Bilungala, Bonepantai District, Bonebolango Regency.

**Instrument Validity Test Results**

**Validity of the Accountability Variable (Variable X1)**

The results of the validity test  of the *Pearson product moment model*  instrument on the Accountability variable (X1) are presented in the following table 4.1:

**Table 1.** Variable Validity X1

| No Item | R Count | R table 5% | Criterion |
|---------|---------|------------|-----------|
| Item1 | 0.583 | | Valid |
| Item2 | 0.610 | | Valid |
| Item3 | 0.727 | | Valid |
| Item4 | 0.609 | | Valid |
| Item5 | 0.543 | | Valid |
| Item6 | 0.319 | | Valid |
| Item7 | 0.596 | | Valid |
| Item8 | 0.721 | | Valid |
| Item9 | 0.650 | | Valid |
| Item10 | 0.583 | | Valid |
| Item11 | 0.343 | | Valid |
| Item12 | 0.709 | **0,300** | Valid |
| Item13 | 0.364 | | Valid |
| Item14 | 0.434 | | Valid |
| Item15 | 0.607 | | Valid |

Based on the validity test, the question is said to be valid if the r-count is greater than the r-table. The r-table value is obtained from *the rho* table where df=n-2 (n=43-2=41) and the significance level is 5%, the r-table value is 0.300. Thus, from 15 (fifteen) questions used to measure the validity of the Accountability variable, it was found that all questions had an r-count value greater than the r-table of 0.300. So it is said to meet the validity test and is used for research data collection.

**Validity of Transparency Variable (X2 Variable)**

The results of the validity test of the *Pearson product moment model* instrument on the Transparency variable (X2) are presented in table 4.2. as follows:

**Table 2.** Variable Validity X2

| No Item | R Count | R table 5% | Criterion |
|---------|---------|------------|-----------|
| Item1 | 0.672 | | Valid |
| Item2 | 0.663 | | Valid |
| Item3 | 0.737 | | Valid |
| Item4 | 0.733 | | Valid |
| Item5 | 0.799 | **0,300** | Valid |
| Item6 | 0.702 | | Valid |
| Item7 | 0.333 | | Valid |
| Item8 | 0.732 | | Valid |

| | | | |
|---|---|---|---|
| Item9 | 0.809 | | Valid |
| Item10 | 0.653 | | Valid |

Based on the validity test, the question is said to be valid if the r-count is greater than the r-table. The r-table value is obtained from *the rho* table where df=n-2 (n=43-2=41) and the significance level is 5%, the r-table value is 0.300. Thus, from the 10 (ten) questions used to measure the validity of the Accountability variable, it was found that all questions had an r-count value greater than the r-table of 0.300. So it is said to meet the validity test and is used for research data collection.

**Table 3.** Validity of Village Fund Allocation Management Variables (Variable Y)

Results of the validity test of the model instrument *Pearson Product Moment*

The variable of Village Fund Allocation Management (Y) is presented in table 4.3. next:

| No Item | R $_{Count}$ | R $_{table}$ 5% | Criterion |
|---|---|---|---|
| Item1 | 0.505 | | Valid |
| Item2 | 0.312 | | Valid |
| Item3 | 0.449 | | Valid |
| Item4 | 0.472 | | Valid |
| Item5 | 0.739 | | Valid |
| Item6 | 0.445 | | Valid |
| Item7 | 0.354 | | Valid |
| Item8 | 0.491 | **0,300** | Valid |
| Item9 | 0.591 | | Valid |
| Item10 | 0.547 | | Valid |
| Item11 | 0.606 | | Valid |
| Item12 | 0.706 | | Valid |
| Item13 | 0.736 | | Valid |
| Item14 | 0.504 | | Valid |

Based on the validity test, the question is said to be valid if the r-count is greater than the r-table. The r-table value is obtained from *the rho* table where df=n-2 (n=43-2=41) and the significance level is 5%, the r-table value is 0.300. Thus, from 14 (fourteen) questions used to measure the validity of the Accountability variable, it was found that all questions had an r-count value greater than r-table 0.300. So it is said to meet the validity test and is used for research data collection.

**Instrument Reliability Test Results**

**Questionnaire Reliability Test Results**

The following are the results of the instrument reliability test:

**Table 4.** Validity of Village Fund Allocation Management Variables (Variable Y)

| It | Variable | Cronbach Alpha | *R table* | Information |
|---|---|---|---|---|
| 1. | Accountability (X1) | 0.835 | 0,600 | **Reliable** |
| 2. | Transparency (x2) | 0.870 | 0,600 | **Reliable** |
| 3. | Management of Village Fund Allocation (Y) | 0.805 | 0,600 | **Reliable** |

Based on the table obtained, the results of the reliability test were carried out on question items that were declared valid. A variable is said to be reliable or reliable if the answer to the question is always consistent. So the result of the reliability coefficient of the Accountability instrument (X1) is ralpha = 0.835 then Transparency (X2) is ralpha = 0.870, and Village Fund Allocation Management (ADD) is ralpha = 0.805, it turns out that it has an "Alpha Cronbach" value greater than 0.6 which means that the three instruments are declared reliable or meet the requirements.

**Analysis Prerequisite Test Results**

**Data Normality Test**

The data normality test uses *the Kolmogrov Smirnov* normality test which is part of the classical assumption test. The data normality test with *Kolmogrov Simornov* aims to find out whether the residual values are normally distributed or not. A good regression model is to have a normally distributed residual value.

**Table 5.** Data Normality Test

One-Sample Kolmogorov-Smirnov Test

|  |  | Unstandardized Residual |
|---|---|---|
| N |  | 43 |
| Normal Parametersa,b | Mean | ,0000000 |
|  | Std. Deviation | 3,17667869 |
| Most Extreme Differences | Absolute | ,096 |
|  | Positive | ,096 |
|  | Negative | -,085 |
| Kolmogorov-Smirnov Z |  | ,629 |
| **Asymp. Sig. (2-tailed)** |  | **,824** |

a. Test distribution is Normal.
b. Calculated from data.

The basis for decision-making in the normality test *of Kolmogorov Smirnov data* is that if the significance value is > 0.05, then the residual value is normally distributed, on the other hand, if the significance value is < 0.05, then the residual value is not normally distributed. Based on the table above, it can be seen that the results of the normality test using *the kolmoogrov-Smirnov test* method have a significance value of **0.824** where this value is greater than *alpha* 5% (0.955>0.05), so it can be concluded that the residual value is normally distributed.

**Multicollinearity Test**

Multicollinearity test to find out whether a strong correlation between independent variables has been found in the proposed regression model. If the variance *inflation factor* (VIF) value <10 and the tolerance value >*0.10 can be concluded that there is no multicollinearity between independent variables. If the variance inflation factor* (VIF) value <10 and the tolerance value >*0.10 can be concluded that there is no multicollinearity between free variables in the regression model.*

**Table 6.** Data Normality Test
Coefficientsa

| Type |  | Collinearity Statistics | |
|---|---|---|---|
|  |  | Tolerance | VIF |
| 1 | (Constant) |  |  |
|  | Accountability | 0,908 | 1,102 |
|  | Transparency | 0,908 | 1,102 |

a. Dependent Variable: Pengelolaan_Alokasi_Dana_Desa

From the table above, it can be seen that the Accountability variable has a VIF value **of 1.102** and *a tolerance value* **of 0.908.** Meanwhile, the Transparency variable has a VIF value **of 1.102** and *a tolerance value* **of 0.908.** From all these variables, it can be seen that the ***tolerance* value is 0.908 > 0.10 and the VIF value is 1.102 < 10.** Therefore, it can be concluded that this regression model is free from multilinearity and is feasible to use.

The results of the heteroskedacity test of this model can be seen in the following figure:
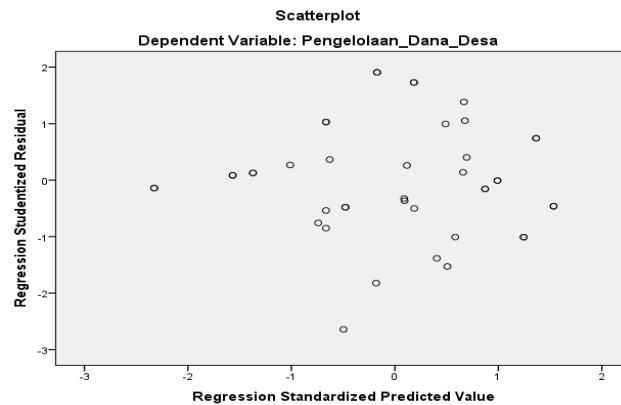


**Figure 1.** graph of the results of the Scatterplot heteroskedacity test

From the *scatterplot* in the image, it can be seen that the dots are spread randomly, either the top of the zero or the part that the zero is from the vector axis.

Thus, it can be concluded that there is no heteroscedacity in this model.

**Hypothesis Test**

The following are the results of the instrument hypothesis testing:

**Table 6.** Test Results t

Coefficientsa

| Type | | t | Sig. |
|---|---|---|---|
| 1 | (Constant) | 3,111 | ,003 |
| | Accountability | **4,937** | **,000** |
| | Transparency | **5,425** | **,000** |

a. Dependent Variable: Pengelolaan_Alokasi_Dana_Desa

From the results of the table above, it can be seen that the Accountability variable (X1) has a Significance value (Sig.) of 0.000 < 0.05, while the calculated value of the Accountability variable (X1) is 4.937 > 2.016 so that it can be concluded that the hypothesis Ha is accepted and H0 is rejected, meaning that the Accountability variable has

a partial effect on the Management of Village Fund Allocation in Bonepantai District, Bone Bolango Regency.

The Transparency variable (X2) has a Significance value (Sig.) of 0.000 < 0.05, while the calculation value of the Transparency variable (X2) is 5.425 > 2.016 so it can be concluded that the hypothesis Ha is accepted and H0 is rejected, meaning that the Transparency variable has a partial effect on the Management of Village Fund Allocation in Bonepantai District, Bone Bolango Regency.

**Table 7.** Test Result F

ANOVAa

| Type | | Sum of Squares | Df | Mean Square | F | Sig. |
|------|------|------|------|------|------|------|
| 1 | Regression | 817,933 | 2 | 408,967 | 38,597 | ,000B |
| | Residual | 423,834 | 40 | 10,596 | | |
| | Total | 1241,767 | 42 | | | |

a. Dependent Variable: Pengelolaan_Alokasi_Dana_Desa

b. Predictors: (Constant), Transparency, Accountability

From the table above, it can be seen that the results are the value of Fcal = 38.597 and Ftabel = 3.23, so Fcal > Ftable, meaning that the Accountability variable (X1) and the Transparency variable (X2) both have the same effect on the variable of Village Fund Allocation Management (Y) in Bonepantai District, Bone Bolango Regency. The Significance Value of 0.000 < 0.05 means that the Accountability variable (X1) and the Transparency variable (X2) both have a significant effect on the Village Fund Allocation Management variable (Y) in Bonepantai District, Bone Bolango Regency.

**Coefficient of Determination Test**

**Variables X1 and X2 to Y**

**Model Summaryb**

| Type | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|------|-----|----------|-------------------|----------------------------|
| 1 | ,812a | ,659 | ,642 | 3,25513 |

a. Predictors: (Constant), Transfaranancy, Accumulability
b. Dependent Variable: Pengelolaan_Alokasi_Dana_Desa

From the results of data analysis in the table above, the value of R=0.812 and R Square=0.657 was obtained. This means that the regression model obtained is able to explain that the variables Accountability (X1) and Transparency (X2) can affect the Management of Village Fund Allocation in Bonepantai District, Bone Bolango Regency by 65.9%. While the rest is influenced by other variables.

**Regression Model Test**

**Coefficientsa**

| Type | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|------|------|-----------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| (Constant) | 15,940 | 5,124 | | 3,111 | ,003 |
| 1  Affordability | ,412 | ,083 | ,479 | 4,937 | ,000 |
| Transparency | ,451 | ,083 | ,526 | 5,425 | ,000 |

a. Dependent Variable: Pengelolaan_Alokasi_Dana_Desa

Based on the data in the table above, the regression equation is obtained as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

So from the above model, the output results can be included as follows:

**Y= 15,940 + 0,412X1 + 0,451X2 + e**

From this equation, it can be concluded that the value of the constant is 15.940, this means that if it is assumed that the Accountability variable (X1) and the Transparency variable (X2) are equal to zero, then the Management of Village Fund Allocation in Bonepantai District, Bone Bolango Regency will remain or remain unchanged by 15.940. assuming the other variables are fixed or constant.

The regression coefficient value of the Accountability variable (X1) of 0.412 means that every time there is an increase in the Accountability variable by one unit, the Management of Village Fund Allocation in Bonepantai District, Bone Bolango Regency will increase by 0.412 assuming that the other variables are fixed or constant.

The value of the regression coefficient of the Transparency variable (X2) of 0.451 means that every time there is an increase in the Transparency variable by one unit, the Management of Village Fund Allocation in Bonepantai District, Bone Bolango Regency will increase by

0.451 assuming that the other variables are fixed or constant.

## 5. DISCUSSION

**The Effect of Accountability (X1) on the Management of Village Fund Allocation (Y).**

The results of the statistical test show that the Accountability variable (X1) has a significant influence on the Management of Village Fund Allocation. The calculated t value is 4.937 > t table 2.021 with a significance value of 0.000 < 0.05. This shows that the hypothesis "Accountability affects the Management of Village Fund Allocation" is acceptable.

Accountability is the obligation to account for the management of village funds to the community in accordance with regulations. Good accountability provides benefits, such as preventing misuse of funds, increasing efficiency and effectiveness, and building trust between the village government and the community. Research by M. Haris Sirajudin (2019) shows that accountability in village fund management significantly affects Good Governance. This is in accordance with the theory of Wahyono (2004) which emphasizes the importance of human resource competence in government duties, especially in the financial sector.

Accountability contributes to transparent, accountable, and efficient management of village funds. Financial reporting is carried out openly to the public, and is supervised by internal and external supervisors. In agency theory (Jensen & Meckling, 1976), village governments have an obligation to prevent irregularities by providing clear and accountable financial reports. Research supports previous findings (Ayumi et al., 2020; Tambuwun et al., 2018; Mahmudi, 2015) that accountability has a positive effect on the management of village fund allocation. The implementation of accountable village fund management contributes to increasing public trust and achieving Good Governance

**The Effect of Transparency (X2) on the Management of Village Fund Allocation (Y).**

The results of the statistical test showed that the Transparency variable (X2) had a significant influence on the Management of Village Fund Allocation with a t-value of 5.425 > t-table 2.051 and a significance of 0.000 < 0.05. The hypothesis "Transparency affects the Management of Village Fund Allocation" was accepted.

Transparency is the disclosure of information to the public that allows village funds to be properly supervised. This supports the effective absorption of funds for community empowerment. The study of Weny Utafitah (2017) shows that transparency has a significant effect on the management of village funds to realize Good Governance. Some people in Bonepantai District are still hesitant about the management of village funds due

to the lack of public involvement and lack of disclosure of reports. Budget information is often only known to village officials, causing social jealousy. To increase transparency, village governments need to provide open documents such as development plans, budgets, and accountability reports, using information media, including bulletin boards and social media, for the wide and accessible dissemination of information and conducting socialization through village meetings to engage the community.

This study supports previous findings (Tambuwun, 2019; Ultafiah, 2017; Halim, 2016) that transparency has a positive effect on the management of village funds. With good transparency, the management of village funds becomes more accountable, increases public trust, and supports Good Governance.

**The Effect of Accountability (X1) and Transparency (X2) on the Management of Village Fund Allocation (Y).**

Based on the results of the F test, Accountability and Transparency have a significant effect simultaneously on the Management of Village Fund Allocation in Bonepantai District, Bone Bolango Regency, with a Fcal of 38.597 > Ftable of 3.23 and a significance of 0.000 < 0.05. The regression model shows that Accountability and Transparency affect village fund management by 65.9% (Ultafiah, 2017).

The principles of accountability and transparency are reflected in clear village financial reporting to the government and the community. Village funds are used for the implementation of government, development, and community empowerment, in accordance with Permendagri No. 113 of 2014.

This finding is in line with the research of Riswantini (2018), Umaimah et al (2023), Vini Agustiana (2020), Fitri Sukmawati et al (2019), and Nurhayati et al (2022) who also found a significant influence of Accountability and Transparency on Village Fund Allocation Management.

6. **CONCLUSION**

Based on the description that has been explained in the previous section, several conclusions can be drawn as follows:
a. Accountability affects the  variables of Village Fund Allocation Management in Bonepantai District, Bone Bolango Regency.
b. Transparency affects the variables of Village  Apparatus Fund Allocation Management in Bilungala Se Bonepantai District, Bonebolango Regency.

c. Accountability and the Transparency variable have a  joint effect on the variables of Village Apparatus Village Fund Allocation Management in Bilungala Se Bonepantai District, Bonebolango Regency.

Based on the research conducted, it can be concluded that there is a positive and significant influence between Transparency and Village Fund Allocation (ADD)  of **65.9%.** While the rest is influenced by other variables that were not studied in this study.

**Suggestion**

Based on the conclusion above, the researcher can provide the following suggestions and inputs.

1. The Village Government

   a) For village officials who manage village funds, especially in Bonepantai District, it is expected to be more involved in carrying out work in accordance with the roles and duties that have been set in line with the internal control system as a reference that is manifested in real terms to direct village officials.

   b) The village government should pay more attention to community complaints about the construction of facilities and infrastructure funded by the Village Fund

2. Community

   a) Especially for the people of Bilungala, North Bilungala, Tihu, and Pelitahijau Villages to build good communication with the village government regarding the use of funds sourced from village funds so that there are no social disputes and jealousy.

3. For Other Researchers

   a) It is hoped that in the future to carry out similar research, it is recommended to carefully arrange a schedule with time management based on days to distribute questionnaires so that respondents can prioritize time and take time to fill out questionnaires.

## BIBLIOGRAPHY

Agustiana, V. (2020). Pengaruh akuntabilitas dan transparansi terhadap pengelolaan keuangan alokasi dana desa pada desa Gunungbatu. *Jurnal Mahasiswa Akuntansi, 1*, 1–20. https://journal.stiepasim.ac.id/index.php/JMA/article/download/113/100

Alfiani, A., & Estiningrum, S. D. (2021). Pengaruh akuntabilitas, transparansi dan sistem akuntansi keuangan desa dalam pengelolaan keuangan desa. *Ekuitas: Jurnal Pendidikan Ekonomi, 9*(2), 222. https://doi.org/10.23887/ekuitas.v9i2.36125

Aprilia, I. (2019). Determinan akuntabilitas dan transparansi pengelolaan alokasi dana desa dan dampaknya terhadap kepercayaan masyarakat. *Akurasi: Jurnal Studi Akuntansi Dan Keuangan, 2*(2), 109–122.

Aryanti, L., & Guspendri, N. (2022). Pengaruh akuntabilitas dan transparansi terhadap efektivitas pengelolaan alokasi dana desa di Nagari Lansek Kadok Kecamatan Rao Selatan Kabupaten Pasaman. *Jurnal Akuntansi Syariah (JAkSya), 2*(1), 49. https://doi.org/10.31958/jaksya.v2i1.5595

Aryanti, L., Syariah, J. A., Ekonomi, F., & Bisnis, D. A. N. (2022). 1652950030319_Skripsi Lara Aryanti.

Bender, D. (2016). DESA - Optimization of variable structure Modelica models using custom annotations. *ACM International Conference Proceeding Series, 18*-April-2(1), 45–54. https://doi.org/10.1145/2904081.2904088

Faizin Ardiansyah, M. (2023). Pengaruh akuntabilitas dan transparansi dana desa terhadap kinerja pemerintah. *JAMMI-Jurnal Akuntasi UMMI, III*(2).

Filda Gean Rosiana Dewi. (2020). Pengaruh akuntabilitas alokasi dana desa, transparansi, kebijakan desa, partisipasi masyarakat terhadap pembangunan. *Jurnal Ilmu Dan Riset Akuntansi, 20*.

Garung, C. Y., & Ga, L. L. (2020). Pengaruh akuntabilitas dan transparansi terhadap pengelolaan alokasi dana desa (ADD) dalam pencapaian good governance pada desa Manulea, Kecamatan Sasitamean, Kabupaten Malaka. *Jurnal Akuntansi: Transparansi Dan Akuntabilitas, 8*(1), 19–27. https://doi.org/10.35508/jak.v8i1.2363

Hamsinar, H. (2022). Pengaruh partisipasi masyarakat, akuntabilitas dan transparansi kebijakan publik terhadap kualitas laporan keuangan pemerintah daerah. *Jurnal Pendidikan Agama Islam Indonesia (JPAII), 3*(4), 85–90.

Khasanah, A. N., & Marisan, I. (2022). Pengaruh penggunaan alokasi dana desa (ADD), akuntabilitas dan transparansi pengelolaan keuangan desa terhadap kesejahteraan masyarakat (Studi pada Desa Jambu Kecamatan Mlonggo Kabupaten Jepara). *Jurnal Rekognisi Akuntansi, 6*(1), 32–48. https://doi.org/10.34001/jra.v6i1.189

Labangu, Y. L., Anto, L. O., & Nurhayati. (2022). Pengaruh akuntabilitas dan transparansi terhadap pengelolaan alokasi dana desa (ADD) pada desa Labulu-Bulu Kecamatan Parigi Kabupaten Muna. *Jurnal Akuntansi Dan Keuangan (JAK), 7*(2), 223–235.

Laksono, A. A. (2017). Transparansi dan akuntabilitas pengelolaan alokasi dana desa oleh pemerintah desa (Studi Kasus Desa Wonoasri Kecamatan Tempurejo Kabupaten Jember Tahun Anggaran 2017).

Mahmudi. (2015). *Manajemen kinerja sektor publik*. Yogyakarta: Sekolah Tinggi Ilmu Manajemen YKPN.

Majid, J. (2019). *Akuntansi sektor publik*. In *Akuntansi sektor publik*. Umsida Press.

Makruf, M. R. (2024). Pengaruh akuntabilitas, kejelasan sasaran dan desentralisasi terhadap kinerja manajerial di Kota Mojokerto. *Studi Ekonomi Dan Kebijakan Publik, 2*(2), 79–88. https://doi.org/10.35912/sekp.v2i2.2775

Mardiasmo. (2014). *Akuntansi sektor publik*. Yogyakarta: Andi Offset.

Muljo, H. H., Kurniawati, H., & Pahala, P. (2014). Pengaruh akuntabilitas dan transparansi terhadap pengelolaan anggaran. *Binus Business Review, 5*(2), 537. https://doi.org/10.21512/bbr.v5i2.1014

Nurfitriani, A. (2018). Pengaruh transparansi dan akuntabilitas terhadap pengelolaan keuangan desa (Studi pada pemerintah desa di Kabupaten Garut) (Doctoral dissertation, Universitas Widyatama).

Oktavia, N. (2020). Pengaruh akuntabilitas dan transparansi dana desa terhadap kepercayaan masyarakat di Desa Talang Kebun Kecamatan Lubuk Sandi Kabupaten Seluma (Doctoral dissertation, IAIN Bengkulu).

PP Nomor 8 Tahun 2016. (2016). Dana desa yang bersumber dari Anggaran Pendapatan dan Belanja Negara. Pemerintah RI, 1–12.

Putra, M. Y. D., Priyadi, B. P., & Widowati, N. (2023). Analisis pengelolaan dana desa tahun anggaran 2021 untuk pemberdayaan masyarakat. *Journal of Public Policy and Management Review, 12*(4), 487–502.

Rahardjo Adisasmita. (2011). *Pengelolaan pendapatan dan anggaran daerah*. Yogyakarta: Graha Ilmu.

Sanjaya, K. R., Putri, A., & Lestari, D. (2023). Pengaruh pemanfaatan dana desa dan (APBDes) terhadap kesejahteraan masyarakat. *Jurnal Ilmiah Mahasiswa, 3*(1).

Sanjaya, K. R., Putri, A., & Lestari, D. (2023). Pengaruh pemanfaatan dana desa dan (APBDes) terhadap kesejahteraan masyarakat. *Nian Tana Sikka: Jurnal Ilmiah Mahasiswa, 1*(3), 35–50.

Sapartiningsih, D. (2018). Analisis pengaruh kompetensi sumber daya manusia, pemanfaatan teknologi informasi, partisipasi penganggaran dan pengawasan terhadap akuntabilitas pengelolaan dana desa. *Jurnal Akuntansi dan Sistem Teknologi Informasi, 14*(1).

Sari, A. (2021). Penyusunan laporan keuangan berdasarkan standar akuntansi keuangan entitas mikro kecil dan menengah (SAK-EMKM) pada usaha mikro kecil menengah (UMKM) Berkah Laundry. *Jurnal Akuntansi Syariah (JAkSya), 1*(2), 108–117.

Sari, A. N., & W. (2019). Pengaruh penggunaan ADD, transparansi dan akuntabilitas pengelolaan keuangan desa terhadap kesejahteraan masyarakat. *Jurnal Ilmu Dan Riset Akuntansi, 8*(2), 1–19.

Siregar, K. (2020). Efektivitas pengelolaan alokasi dana desa pada Desa Dedekadu Kecamatan Loli Kabupaten Sumba Barat. *Jurnal Politik Pemerintahan Dharma Praja, 11*(1), 51–62. https://doi.org/10.33701/jppdp.v11i1.967

Solekhan, M. (2012). *Penyelenggaraan pemerintahan desa*. Malang: Setara Press.

Sukmawati, F., & Nurfitriani, A. (2019). Pengaruh transparansi dan akuntabilitas terhadap pengelolaan keuangan desa (Studi pada pemerintah desa di Kabupaten Garut). *Jurnal Ilmiah Bisnis, Pasar Modal, Dan UMKM, 2*(1), 52–66.

Suwarji, & Sari, I. P. (2024). Penerapan prinsip-prinsip good governance dalam pengelolaan dana desa. *Jurnal Hukum Dan Sosial, 11*(1), 25–34.

Tambuwun, F. V., Sabijono, H., & Alexander, S. W. (2018). Analisis transparansi dan akuntabilitas otonomi desa dalam pengelolaan dan pertanggungjawaban alokasi dana desa di Desa Kauneran Satu Kecamatan Sonder Kabupaten Minahasa. *Going Concern: Jurnal Riset Akuntansi, 13*(04).

Wirata, S. (2015). *Akuntansi desa*. Yogyakarta: Pustaka Baru Press.

Zamzam, I., Mahdi, S. A., & Ansar, R. (2023). *Jurnal Ilmiah Akuntansi Peradaban, VII*(1), 1–24.

Zulkarnain, Z., & Nurdiati, W. (2020). Analisis penerapan Permendagri Nomor 113 Tahun 2014 tentang pengelolaan keuangan desa. *Jurnal Akuntansi Bisnis Dan Ekonomi, 6*(1), 1617–1632. https://doi.org/10.33197/jabe.vol6.iss1.2020.472