



Analysis of the factors that influence employee performance in managing the Village Fund case study in Sopai District, North Toraja Regency

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Abstract:-

The problem that often occurs in Sopai District is that the village apparatus (Lembang) has carried out accountability in accordance with a predetermined format but the obstacle is the submission of financial reports to the wider community which has not been implemented. This study aims to analyze the factors that influence employee performance in managing village funds (a case study in Sopai District, North Toraja Regency). The approach used in this study is a quantitative approach. The samples in this study were 40 respondents from seven villages and one sub-district. The data in this study were obtained by distributing questionnaires. The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The results showed that Competence, Transparency and Accountability had a positive and significant influence on employee performance in Village Fund Management (Case Study in Sopai District, North Toraja Regency).

KEYWORDS: *Competence, Transparency, Accountability, and Employee Performance.*

Introduction:-

Allocation of village funds is a financial budget provided by the government to villages originating from regional tax revenue sharing as well as from central and regional financial balance funds received by the district. Government Regulation No. 22 of 2015 Article 29 states that the distribution formula is calculated based on the number of villages, with a weight of 90 percent and only 10 percent is calculated using the formula for population, poverty rate, area area and level of geographical difficulty. The government places more emphasis on the principle of equity, where each village has a relatively equal amount of village funds. Each village enjoys a minimum of Rp. 252.2 million in village funds, regardless of the size/needs of the village.

The quality of Human Resources (HR) is one of the factors to increase the productivity of the performance of an organization or agency. Therefore, it is necessary for Human Resources who have high competence because the expertise or competence will be able to support the improvement of the performance of the village apparatus. The role of Human Resource Management (HR) itself is very influential on the performance of the village apparatus, because human resources are the most important and decisive resource in the survival of a company/organization. The quality of the performance of human resources, especially in the management of village funds, is important so that village government officials can have professional performance in managing village funds and can create independent and prosperous village communities. Problems in the

aspect of fostering village fund management include the absence of regulations for setting village government accounting standards and the absence of regulations for the implementation and development of complete village apparatus, in accordance with higher regulations.

Good village financial management will affect the progress of a village. Village financial management not only requires reliable human resources but also must be supported by adequate finance. The management of village finances has a very big influence on the fate of a village because it is able to develop or not, depending on the way of managing its finances. Good village financial management will show good village government performance as well.

Another factor that affects the performance of the apparatus is transparency, this is in accordance with research conducted by Chyntia Ambar Sugiharti and Swarmilah Hariani (2021) who conducted research on the Impact of Accountability, Transparency and Supervision on Village Fund Management. Village. In this study it can be concluded that good governance and paying attention to the principles of transparency and accountability is carried out at the village government level as a consequence of village autonomy. The principle of transparency has 2 aspects, namely (1) public communication by the government, and (2) the public's right to access information.

Accountability plays an important role in Village Fund Management because of the widespread misuse of village funds given by local governments to village governments. Accountability is an obligation to convey accountability or to answer, explain the performance and actions of a person or legal entity and collective or organizational leadership to parties who have the right or authority to ask for information or accountability (Indra, 2010:385).

Dura's research (2016) states that accountability affects the management of village fund allocations, it can be interpreted that the higher the accountability, the higher the quality of village fund management and the results of the research are significantly positive. The results of Latrini's research (2017) also state that accountability has a very strong relationship with the management of village funds. The stronger the accountability, the better the management of village funds will be. This study also proves that accountability has a significant positive effect. Like the others, Wafiroton (2019) also stated in his research that accountability has a significant positive effect on the management of village funds in Ponorogo Regency. It can be concluded that the better the accountability, the better the quality of village fund management.

This research is in line with research conducted by Helmi Tahir (2019) which examines the Effect of Village Apparatus Competence, Work Motivation, Financial Reporting Compliance and Village Consultative Body Oversight on Village Financial Management Performance in Talang District, Tegal Regency. However, in this study, the authors use the variables of competence, transparency, and accountability as a reference for the quality of human resources that will affect the performance of financial managers.

The problem that often occurs in Sopai District is that the village apparatus (Lembang) has carried out accountability in accordance with a predetermined format but the obstacle is the submission of financial reports to the wider community which has not been implemented. Another phenomenon that appears is that in the political context, the existence of village funds creates jealousy between the Village Head and his political opponents, so that the Village Head gets pressure to implement his policies. Pressure from the village head's political opponents seemed to want to overthrow the village head's government. The Village Head chooses his apparatus because they are supporters at the time of the Village Head election. Village officials elected by the Village Head do not carry out their duties and responsibilities properly because of their low competence. The low competence of village officials causes the institutional and management aspects of government to be not optimal in Sopai District.

Based on this description, this study conducted a study to obtain information about the Analysis of Factors Affecting Employee Performance in Village Financial Management (Case Study in Sopai District, North Toraja Regency).

Literature Review:-

Grand Theory (agency theory)

Agency theory (Agency Theory) arises because of the existence of a relationship between the agent and the principal. The agent is contracted to perform certain tasks for the principal and has responsibility for the tasks assigned by the principal. The principal has an obligation to reward the agent for the services provided by the agent. The existence of differences in interests between the agent and the principal is what causes agency conflicts. Principals and agents both want the maximum profit. Principals and agents are equally trying to avoid risk (Belkaouli in Bandariy, 2011:14).

The relationship between agency theory and this research is that the government acts as an agent (government manager) who must determine certain strategies in order to provide the best service

to the public as the principal. The principal certainly wants good performance results from the agent and one of these performances can be seen from the financial statements and good service, while how the financial reports and good services depend on the strategy implemented by the government. If the government's performance is good, the people will trust the government. In conclusion, the choice of strategy will affect the public's trust as the principal to the government as an agent.

The agreement or contract referred to here is the delegation of authority to the agent to carry out all work responsibly. In this case, with the management of village funds by the village government (agent), in accordance with the principles of good governance they are responsible to the government which has made law number 6 of 2014 concerning villages and is an extension of the village community (principal) as a trustee in carrying out tasks development and governance in the village.

Village Fund

According to the pocket book of village funds published by the Minister of Finance in 2017, village funds are budgets originating from the APBN which are specifically intended for villages in order to carry out development and community empowerment through City/Regency APBD funds. According to Government Regulation Number 60 of 2014 concerning Village Funds are funds sourced from the State Revenue and Expenditure Budget designated for Villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, implementation of development, community development, and empowerment. Public. Meanwhile, according to Lili (2018), village funds are funds received by villages every year from the APBN which are deliberately given to villages by transferring them directly through the Regency/City APBD which are used to fund all processes of administering government affairs or village development and empowering all communities. Based on the above reference, village funds are budgets that are the right of a village and it is an obligation for the central government to provide them to villages by transferring them directly from the APBN to the APBD and then entering the village treasury.

Village Apparatus Competence

In general, competence is defined as the skills, skills, and abilities that characterize a person in his success in doing a job (Widyatama, Novita and Diarespati, 2017). Competence is literally defined as skills, abilities, and authority and etymologically, competence is defined as a dimension of the behavior of someone who has expertise, knowledge, and good behavior in himself to carry out a job (Sutrisno, 2009). Competence is the capacity of individuals, institutions, or systems to carry out their functions and responsibilities effectively and efficiently in order to achieve the goals that have been set (Sugiarti and Yudianto, 2017). In the face of organizational demands in the form of rapid changes, complex problems, and an uncertain future, competence is needed by public or private organizations. Competence that contains several key behaviors that are important to carry out the role in realizing work with satisfactory performance (Sutrisno, 2009).

Competence can be learned and can also come from within a person. Competence has two meanings: (1) Areas of ability, knowledge, and skills that can be learned through education and training in the form of conceptual knowledge and work activities, (2) Competencies which are traits and motives that are embedded in oneself. a person in the form of self-confidence, resistance to pressure and the desire to have achievement. Competence can be assessed with several dimensions,

namely knowledge, abilities, and attitudes or behavior (Mada, Kalangi and Gamaliel, 2017).

Transparency

Transparency is something that has no hidden meaning in it, accompanied by the availability of complete information needed for collaboration, cooperation, and is free, clear and open. The term transparency in schools is a situation where everyone involved in the interests of education can know the process and results of decision-making and school policies (Surya Dharma, 2010). Transparency must be clear and without the slightest engineering being done by the school. Schools must provide information that is true and can be trusted by the public.

Transparency in the management of public finances is a principle of good governance that must be met by public sector organizations. With this transparency, the public will get actual and factual information. So that they can use this information to compare the financial performance achieved with the planned, assess the presence or absence of corruption and manipulation in budget planning, implementation, and accountability, determine the level of compliance with the relevant laws and regulations, know the rights and obligations of each party. , namely between the management of public sector organizations with the community and with other related parties (Mahmudi, 2010).

Mardiasmo in Samson Werinom argues that the purpose of transparency in preparing a budget has 5 criteria, namely: a. Availability of announcements of budget policies b. Availability of budget documents and easy access c. Availability of timely accountability reports d. The accommodation of people's suggestions/voices e. Availability of a system for providing information to the public.

Meanwhile, according to Warren Bennis, the purpose of transparency is to create openness to the public in every program or activity carried out, access information, increase trust and cooperation between management and stakeholders. The application of transparency aims to make the community learn and institutionalize a responsible and accountable attitude towards the choices of decisions and activities carried out. From the two opinions above, we can conclude that the purpose of transparency is to know the process/flow in managing the school budget, thus trust and good cooperation will arise between stakeholders and the school budget management team because of the application of good transparency principles in village fund management.

Accountability Concept

Accountability comes from English accountability which means a state that can be accounted for. That is why, accountability describes a condition or condition that can be accounted for. Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/leader of an organizational unit to those who have the right or are authorized to ask for accountability. Accountability will be better if it is supported by an accounting system that produces accurate, reliable, timely, and accountable information (Komang, 2014). Public accountability is also defined as the obligation of agents (government) to manage resources, report, and disclose all activities and activities related to the use of public resources to the mandate or principal (Mahmudi, 2010).

According to the State Administration Agency and the Republic of Indonesia's Financial and Development Supervisory Agency in Subroto (2009) accountability is the obligation to provide accountability explaining the performance and actions of a person/organizational leader to those who have the authority to account. Accountability is important in ensuring values such as efficiency, effectiveness, reliability, and predictability. An accountability is not abstract but concrete and must be

determined by law through very specific procedures regarding the issue of accountability.

Research Methods:-

This study aims to analyze the factors that affect employee performance in managing village funds (a case study in Sopai District, North Toraja Regency). The type of research method used is descriptive and verification method. The approach used in this research is a quantitative approach. The samples in this study were 40 respondents from seven villages and one sub-district. The data in this study were obtained by distributing questionnaires. The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The variables in this study are the Presentation of Financial Supervision Reports as the independent variable and Financial Performance as the dependent variable.

Results:-

Description of Research Results

Multiple Linear Regression Analysis

The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The research data was processed using the Statistical Package for Social Science (SPSS) program. In the analysis of research data using multiple linear regression, testing of the validity and reliability of the data, descriptive statistics, classical assumption testing, and hypothesis testing (t test). The equation of the multiple linear regression model used in testing the hypothesis in this study is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information :

Y = Village Fund Management Performance

X1 = Competence

X2 = Transparency

X3 = Accountability

a = Constant

b1-b3 = Regression coefficients X1, X2, and X3 e= Error

By using the SPSS Version 25 data analysis program tool, the regression coefficient values for each variable which include competence, transparency and accountability are obtained which are included in the following model:

$$Y = -0.108 + 0.435X_1 + 0.186X_2 + 0.419X_3$$

The multiple linear regression equation above can be interpreted as follows:

Tabel 1

Model	Standardized Coefficients	Sig.
	Beta	
(Constant)		.835
Apparatus Competency	.371	.010
Transparency	.161	.026
Accountability	.391	.013

Source: Processed Primary Data, 2022

1. The multiple linear regression formula above obtains a constant value of -108.
2. The value of the competency regression coefficient (X1) of 0.435 means that there is a positive influence of competence on the performance of village fund management in Sopai District of 0.435 so that if the competency score increases by 1 point, it will be followed by an increase in the village fund management performance score of 0.435 points.
3. The value of the regression coefficient of transparency (X2) of 0.186 means that there is a positive and significant effect of transparency on the performance of village fund management in Sopai District of 0.186 so that if the commitment score increases by 1 point, it will be followed by an increase in the performance score of village fund management of 0.186 points.
4. The value of the accountability regression coefficient (X3) of 0.419 means that there is a positive and significant influence of competence on the performance of village fund management in Sopai District of 0.419 so that if the accountability score increases by 1 point, it will be followed by

an increase in the village fund management performance score of 0.419 points.

Hypothesis testing

t test

The significance test of the individual variables was included to test the effect of the independent variable partially on the independent variables X1, X2, and X3, on the dependent variable. Hypothesis:

- Hypothesis H0: there is no effect of X1, X2, and X3 partially on the income of the dependent variable (Y)

Hypothesis Ha: there is an effect of X1, X2, and X3 partially on the dependent variable (Y)

With decision making criteria:

- H0 is accepted if $-t_{count} > -t_{table}$ or $t_{count} < t_{table}$ (no effect)

- H0 is rejected if $-t_{count} < -t_{table}$ or $t_{count} > t_{table}$ (effective)

In this study, to obtain the t table value, it can be seen in the statistical t table at $df = n - k - 1$ or $40 - 3 - 1 = 36$ (k is the number of independent variables). With a significance of 0.05, and a 2-tailed test. The results obtained t table = 1.688

Table 2 t test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.108	.514		-.210	.835
	Apparatus Competency	.435	.160	.371	2.711	.010
	Transparency	.186	.151	.161	1.733	.026
	Accountability	.419	.160	.391	2.619	.013

a. Dependent Variable: PERFORMANCE

Source: Processed Primary Data, 2022

1. Variable X1 partially affects performance (Y). Based on the calculation results, it is known that the tcount value of the competence variable is 2,711 with a significant level of 0.010, because the tcount of 2,711 is greater than the t table of 1,688 which means that the competence variable has a positive and significant influence on the performance of village fund management in Sopai District.

2. Variable X2 partially affects performance (Y). Based on the calculation results, it is known that the t-count value of the transparency variable is 1.733 with a significant level of 0.026, because the t-count of 1.733 is greater than the t-table of 1.688, which means that the transparency variable has a positive and significant influence on the performance of village fund management in Sopai District.

3. Variable X3 partially affects performance (Y). Based on the calculation results, it is known that the tcount of the accountability variable is 2,619 with a significant level of 0.013, because the tcount of 2,619 is greater than the t table of 1,688, which means that the accountability variable has a positive and significant influence on the performance of village fund management in Sopai District.

From the description of the t test using a data analysis program, it is known that the four independent/independent variables (X) have a positive and significant effect on the performance of village fund management in Sopai District, North Toraja with the following summary:

1. Competence variable (X1) with tcount value $2,711 > t_{table} 1,688$.

2. Transparency variable (X2) with tcount $1.733 > t_{table} 1.688$.

3. Accountability variable (X3) with tcount value $2,619 > t_{table} 1,688$.

Coefficient of Determination Test

The coefficient of determination test is a means of testing to determine the ability of the independent variable in explaining the dependent variable with the regression model. The test value of the relation coefficient in the regression is indicated by the R value. The following is a table of the coefficient of determination. Analysis of determination or R² is also a benchmark that shows how much the independent variable contributes to the dependent variable. Determination analysis is used to determine the percentage contribution of the influence of independent variables simultaneously on the dependent variable.

Table 3. Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.822 ^a	.676	.648	.32612

a. Predictors: (Constant), ACCOUNTABILITY, TRANSPARENCY, COMPETENCE OF OFFICERS

Source: Primary data processed, 2022

The value of the coefficient of determination (Adjusted R square) is 0.648 which means that the independent variable (X) which includes competence, transparency and accountability contributes to variations in the performance of village fund management in Sopai District, North Toraja by 64.8%, while the rest is 35.2% is influenced by other variables that are not included in this study.

I. Discussion:

The Influence of Competence on the Performance of Village Fund Management Employees

In an organization, the need for superior and professional human resource competencies is absolutely necessary. According to Soemardi et al. (2010) competence is defined as a person's ability in certain fields such as verbal communication, presentation skills, technical knowledge, the ability to manage work pressure, and the ability to make plans and decisions Rahman, (2012:9).

The results of hypothesis testing show that 1 0 and accept the hypothesis. This shows that the higher the competence of financial managers, the better the performance of village fund management in Sopai District. The regression coefficient 1 of financial management competence is 0.371, it can be interpreted that for every one point increase in financial management competence, it will relatively increase the performance of village fund management by 0.371 points, with a significance level of 0.010 where less than 0.05 means that the competency variable has positive and significant influence on the performance of village fund management in Sopai District. The good performance of employees, it is likely that the performance of the organization is also good. Employee performance will be better if they are willing to work because they are paid, have high expertise, have hopes for a better future. This means that the quality of human resources is very decisive in the implementation and achievement of organizational goals with the expected increase in performance. The results of this study support previous research conducted by Harjanti (2009) and Safwan et al. (2014) which proves that the competence of financial managers affects the performance of regional financial management.

The Effect of Transparency on the Performance of Village Fund Management Employees

According to Riyanto (2015), transparency is openness regarding financial management so that it allows the public to know and get the widest possible access to information. According to Government Regulation No. 24 of 2005 explains that transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it and its compliance with laws and regulations.

The results of hypothesis testing show that H_0 is rejected and accept the hypothesis. This shows that the higher the transparency of the financial manager, the better the performance of village fund management in Sopai District. The regression coefficient 1 of financial management transparency is 0.161, it can be interpreted that for every one point increase in financial management transparency, it will relatively increase the performance of village fund management by 0.161 points, with a significance level of 0.026 where less than 0.05 means that the transparency variable has positive and significant influence on the performance of village fund management in Sopai District.

Good transparency means that in financial management the allocation of village funds will be good. Based on research by Umami & Nurodin (2017), Juniardi (2015) Hendri et.al (2016), Kumalasari (2016) and Putra (2017) show that transparency has an effect on village financial management. This research is also in line with I Made Yoga Darma Putra (2019), The Effect of Accountability, Transparency, and Community Participation on the Effectiveness of Village Fund Management, where the results of this study indicate that the better the transparency, the more effective the performance of the apparatus in carrying out financial management.

Transparency is a form of openness in providing information by the government to parties who need information related to public resource management activities. Transparency means that every community has the same rights and opportunities to know about the budget process that concerns the interests and aspirations of the community, especially the fulfillment of many community needs in managing village funds.

The Effect of Accountability on the Performance of Village Fund Management Employees

Accountable village financial management is financial management that can be accounted for starting from planning, implementation, administration, to village financial reporting. The realization of accountability is the main goal of public sector reform. In general, accountability is defined as a form of obligation to account for the success or failure of the organization's implementation in achieving the targets that have been applied for the previous periods which are carried out periodically (Mustofa, 2012). Effective accountability can be realized if the information conveyed is easy to understand. The community as a party that trusts the government to manage public finances has the right to obtain government financial information to evaluate the government (Mardiasno, 2002).

The results of hypothesis testing show that H_0 is rejected and accept the hypothesis. This shows that the higher the accountability of financial managers, the better the performance of village fund management in Sopai District. The regression coefficient 1 of financial manager accountability is 0.391, it can be interpreted that for every one point increase in the accountability of financial managers, it will relatively increase the performance of village fund management by 0.391 points, with a significance level of 0.013 where less than 0.05 means the variable accountability has a positive and significant

influence on the performance of village fund management in Sopai District.

This shows that accountability has a dominant indicator, namely accountability means that the village government provides accountability for all activities it carries out to the community for funds originating from the community so that the performance of local governments can be assessed by both internal and external parties.

The results of this study are in line with research conducted by Darmawan (2017), Efrizar (2017) and Putra (2013) which found that public accountability has an effect on managerial performance. This is also in line with the research conducted by Putri Melia (2019) which examined the effect of accountability on performance at the Regional Work Unit of Solok Selatan Regency, where the results of this study showed that accountability had a positive and significant influence on performance.

Conclusion:

Based on the results of the research and discussion above, it can be concluded:

1. Competence has a significant effect on the performance of village fund management in Sopai District. Thus, the higher the knowledge, experience and skills of financial managers, the more effective village financial management in Sopai District will be.
2. Transparency has a significant effect on the performance of village funds. This is because transparency is built on the basis of freedom to obtain information needed by the public. When the public obtains information related to the performance of an agency, it can be assumed that public trust in the agency can be formed. Therefore, it can be seen that if transparency is high, the performance of the managers produced is also getting better, so that it can improve performance within the agency.
3. Accountability has a significant effect on the performance of financial managers. This is because accountability is one of the main elements of the realization of Good Corporate Governance that has been implemented so that the public can assess whether the government has worked economically, efficiently, and effectively. An accountability to the community is very important, because the community not only knows the budget but also knows the implementation of the budgeted activities. Increasing accountability will improve financial management.

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