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The Determinant Accountability of Village Funds Management (Study in The Villages in Wonogiri District)

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ABSTRACT

This study aims to determine the effect of financial statement presentation, accessibility of financial statements, quality of supervision of BPD, capacity of village apparatus, village financial system (Siskeudes), Government Internal Control System (SPIP) on accountability of village funds management. This study used a quantitative approach. The population in the study was villages in Wonogiri District. The sampling technique that was used in this study was saturation sampling. Respondents in this study were the village head and village secretary. Questionnaire method was used to collect the data. Meanwhile, this study used multiple regression analysis to analyze data. The results of the study show that 1) The presentation of financial statements has no influence on the accountability of village funds management. 2) Accessibility of financial statements has no influence on the accountability of village funds management. 3) Quality of BPD Supervision has no influence on the accountability of village funds management. 4) The capacity of the village apparatus has no influence on the accountability of village funds management. 5) Village Financial System (Siskeudes) influences the accountability of village funds management. 6) The Government's Intern Control System (SPIP) has no influence on the accountability of village funds management.

INTRODUCTION

The development of governance has shifted from centralization to decentralization. The shift in governance is aimed at improving the quality of services and accelerating regional development and growth. Decentralization is not only in the hierarchy of government but also in the fiscal decentralization of the central government to regional governments both district/city and village governments. The decentralization of fiscal as a consequence of regional autonomy raises demands for public financial accountability. The government is demanded to carry out regional financial management oriented to the public interest. This includes the demand of local government to make financial reports and transparency of budget information to the public (Triyono, 2002). One of the efforts in accelerating development is the enactment of Constitution No. 6 of 2014 concerning villages which were then followed up with Government Regulation No. 60 of 2014 concerning Village Funds Sourced from State Income and Expenditures. The main purpose of the village regulation is to increase village independence through village development program and activity and village community empowerment. The regulation has shifted the government's view of the village from the object of development to the subject of development. The village becomes the government's development priority according to the government's Nawa Cita, namely development from the suburban that is the villages.

With those provisions, it is expected that villages can develop more optimally and can develop their territories according to the needs that exist in their respective regions (Pahlavi, 2015). To support the achievement of the 2015-2019 RPJMN target in building an independent village, the allocation of the national budget for village funds every year increases from 2015 to 2018, but in 2018 it is canceled because it has experienced several problems, including prone to corruption. According to Indonesia Corruption Watch (2018) that corruption in villages, especially those concerning village budgets, is one of the fundamental problems. This problem existed because of the large budget management, but its implementation at the village level was not accompanied by the principles of transparency, participation, and accountability in village political, development and financial governance.

Based on ICW studies and monitoring, in 2015-2017 cases of criminal acts of corruption in the village have increased. (Village Funds Outlook, ICW, 2018).

According to ICW, various factors cause corruption in the village sector, including due to the lack of community involvement in the process of planning and overseeing village budgets, village institutions such as the Village Council (*Badan Permusyawaratan Daerah/BPD*) that do not run optimally, limited competency of village heads and village officials, and the high costs of village head elections politics. Presentation of financial statements must be able to describe the accountability of the administration of village funds. The inability of financial statements to describe accountability can be caused by the incompleteness of relevant information needed by stakeholders and shareholders as well as the availability of reports directly. Though the provisions of article 24 letter g of Constitution No. 6 of 2014 concerning villages, which states that the implementation of village governance is based on accountability, which is the principle that determines that every activity and the final outcome of village governance activities must be accountable to the village community in accordance by statutory provisions.

Some factors affect accountability including the presentation of financial statements. Presentation of financial statements can be said to meet the accountability if it could present financial statements accordingly by generally accepting accounting standards and meeting qualitative financial statements. Presentation of complete information in financial statements will create transparency and will later bring about accountability (Nordawan, 2010: 51). Research conducted by Hehanussa (2015), Superdi (2015), Nurlaeli (2016), and Fauziyah (2017) show that the presentation of financial statements has a positive and significant effect on accountability. The better the presentation of financial statements, the better the accountability will be.

Accountability can also be influenced by accessibility. Accessibility can affect accountability based on the research results of Lawier and Kurniawan (2015), Superdi (2015), Nurlaeli (2016), and Fauziyah (2017). The effectiveness of accountability will depend on public access to financial statements that are read and understood.

Local governments must also provide facilities in obtaining information, especially financial statements, not only for the legislative and the examining body, but also for the public as the owner of funds managed by the government. In addition, the government is also required to conduct oversight of the implementation of village funds to comply with regulations and planning. Supervision will be more effective if it is carried out by functional supervisors carried out by officials from the internal government and external government. The supervision of village funds management is carried out by the Village Council (BPD) as a partner of the village government in carrying out its programs. The quality of BPD supervision becomes important as a channel for community actors in carrying out the supervision and wishes of the community.

The quality of BPD supervision is also one factor that affects accountability. According to the results of research by Munti and Fahlevi (2017), it shows that the quality of BPD supervision has a positive influence on the performance of village financial management. The oversight of village funds management is also supervised externally through the Government Internal Control System contained in an agency or organization that does not only cover accounting and financial activities but also covers all aspects of the organization's activities. According to research Yudianto and Sugiarti (2017), concluded that the application of the Government Internal Control System (SPIP) affects the accountability of village funds management. The study also confirmed the results of the study of Widyatama et al. (2017), Yuliani (2017), Sari et al. (2017) shows the results that the internal control system influence on village funds management accountability. That gives a hint that SPIP provides management of village funds in accordance by the rules and accountability.

The capacity of the village apparatus is a factor influencing accountability. Based on research by Munti and Pahlavi (2017), Sugiarti and Yudianto (2017), Atmadja and Saputra (2018) concluded that the capacity of village apparatus has a positive influence on the accountability of village financial management. The results of the study are also in line with the research of Mada et al. (2017), Wardani and Andriyani (2017) show that the competency of village management officials influences the accountability of village funds management.

In addition, the use of information technology in managing village funds also influences management accountability. The special financial system for village governments in managing village finances is the Village Financial System Application (Siskeudes). The Siskeudes application is an application of information technology in the form of an application that has a concept of accountability in accounting for village finances. According to research by Sugiarti and Yudianto (2017), Wardani and Andriyani (2017) concluded that the use of information technology influences the accountability of village funds management. By utilizing technology, the financial reporting process is faster and more easily to be accessed so that it can increase the accountability of village funds management.

The village government is part of a financial reporting entity that has the obligation to present financial reports in accordance by statutory provisions. But there are still many obstacles and problems in the presentation of financial reports of village funds. These problems include, among others, the low understanding of the presentation of financial statements from the village government apparatus which contains complete and relevant information and direct availability. The capacity of village officials is certainly one of the determining factors in managing village funds. The village community also did not really understand or did not even know the realization of village funds that had been carried out by the village government officials. This illustrates that the community has not been much involved in the implementation of village funds or can be caused by the community not yet having access to obtain information on the implementation of village funds, even though village funds are intended to directly involve the community in development.

The role and function of the village council are not optimal, especially in the function of supervision. The BPD's oversight function of the village administration is to be in accordance by the plans that have been set. BPD is still limited to village government partners in the implementation of government, but has not played an active role in the oversight function.

The community also does not understand the importance of village financial accountability. The community does not know how village funds are

used and what they are used for. The community as the owner of the funds must know the use of village funds and their utilization so that the purpose of village funds in creating an independent village can be realized. The central government has a system to control the running of the government that is the government's internal control system. This system is designed completely not only to prevent but to cultivate a culture of supervision. However, SPIP culture has not yet been fully applied in village governance.

Based on the background above, the problems can be formulated are

1. Does the presentation of financial statements and the accessibility of financial statements affect the accountability of village funds management in Wonogiri district?
2. Does the quality of supervision of the Village Council and the Government Internal Control System (SPIP) affect the accountability of village funds management in Wonogiri District?
3. Does the capacity of the village apparatus and the Village Financial System (Siskeudes) influence the accountability of village funds management in Wonogiri District?

Literature Review and Hypothesis Development

Stewardship Theory

Stewardship theory is built based on philosophical assumptions about the nature of human nature that can be trusted, able to act and be responsible, has integrity and honesty for the benefit of the public and stakeholders. Stewardship theory in the village government is represented by the village head acts as a steward, while the community acts as the owner of the funds (Principal). This linkage can be shown from the accountability of village funds management, so that the village government is obliged to present and disclose all information needed by the owner as user of information and used in decision making. The most important assumption is that in this case the village head realizes the objectives in accordance by the objectives of the village owner or community.

Village Funds Management

The village's authority in carrying out village financial management includes planning, implementation, administration, reporting, and

accountability carried out by the Village Head as the holder of village financial management authority. In exercising the power of village financial management, the village head authorizes a portion of his power to the village apparatus. Based on PMK Number 50 of 2017, village funds are funds allocated in the State Revenue and Expenditure Budget allocated to villages that are transferred through the district/city Regional Revenue and Expenditure Budget and are used to finance governance, development implementation, community development, and community empowerment. Village funds are managed by the village government based on the principles of transparency, accountability, participation and are carried out in an orderly and budgetary discipline.

Presentation of Village Funds Financial Reports

Village government financial reports are an important component of creating accountability for village financial management. The increasing demands of the community on accountability of village financial management have an impact on village government to provide information for village communities, one of which is accounting information in the form of financial statements. Based on Government Regulation No. 71 of 2010, the characteristics required for financial statements to meet quality and objectives are relevant, reliable, comparable and understandable.

Accessibility

Accessibility in financial statements can be interpreted as a person's convenience to obtain the desired financial statement information. The public has the right to financial information as a consequence of the concept of public accountability. Public accountability requires public organizations to provide financial reports as evidence of accountability and stewardship.

Village Council (BPD)

Dwipayana and Eko (2003) state that the BPD is the most real and close political community actor at the village level that plays a role as a bridge between elements of the community and the village government. When viewed from the organizational structure within the village, the village head acts as the executive while the BPD acts as the legislature. BPD as a representative council is a

vehicle for implementing democracy of Pancasila. The position of the BPD in the village government structure is equal and becomes a partner of the Village Government (Munti and Fahlevi, 2017).

Capacity of Village Personnel

Islami (2016) states that capacity is an ability possessed by an individual of an organization or a system in carrying out its functions effectively, efficiently, and sustainably in accordance by applicable regulations to achieve common goals in development. Measurement of this variable can be measured using the following indicators: (1) Understanding, namely understanding and carrying out the duties and main functions, (2) Skills, namely skilled in carrying out the duties and main functions, (3) Ability, which is able to carry out the duties and main functions.

Village Financial System (Siskeudes)

Improving the quality of village financial governance as a consequence of preparations for the enactment of village laws and forms of village financial management accountability, the Village Finance System Application (Siskeudes) was developed. The Village Financial System application is made simple, user-friendly and the features that make it easy for users to operate the Siskeudes application. Siskeudes application is an application that is designed and created simply and easily making it easier for users to operate. With one transaction input, it can produce the required outputs and in accordance by applicable regulations such as realization reports, Village APB and others.

Government Internal Control System (SPIP)

SPIP is expected to create conditions in which there is a culture of supervision of all organizations and activities so that it can detect the occurrence early on the possibility of irregularities and minimize the occurrence of actions that can harm the country. The SPIP element refers to the concept of the Internal Control System proposed by the *Committee of Sponsoring Organizations of the Treadway Commission* (COSO), which includes the control environment, risk assessment, control activities, information and communication, internal control monitoring.

Accountability

Village funds management accountability is a process of village financial management starting from planning, implementation, administration, accountability, and supervision that can really be reported and accounted for by the community and BPD. Accountability of village funds management can be interpreted as an embodiment of the village head's obligation to account for the management of village funds entrusted to him in the context of achieving the objectives set through periodic accountability media.

HYPOTHESIS DEVELOPMENT

Effect of financial statement presentation on village funds management accountability

Accountability of village funds management is the responsibility regarding financial integrity, disclosure and compliance with applicable laws. It is an important factor in creating financial management accountability through the presentation of financial statements. The government must be able to prepare financial statements in accordance by generally accepted accounting standards and meet the qualitative characteristics of financial statements. Presentation of complete information in the financial statements will create transparency and will later bring about accountability (Nordian, 2010). The better the presentation of government financial statements will have an impact on the realization of financial management accountability.

Accountability through the budget includes planning, budgeting to budget reporting. Therefore, the presentation of financial statements is one of the government's responsibilities for managing public funds. Superdi (2017) conducted a study to determine the effect of financial statement presentation on the accountability of regional financial management in Sijunjung Regency. The study found that accountability is influenced by the presentation of financial statements. Other research conducted by Hehanusa (2015) also shows the effect of the presentation of financial statements on the accountability of the financial management of the Manado area. Based on empirical findings, the hypothesis proposed in the study is

H1: The presentation of financial statements affects the accountability of village funds management

The effect of financial statement accessibility on village funds management accountability

Effective accountability depends on public access to accountability reports and report findings that can be read and understood. In an open democracy, this access is given by the media such as newspapers, magazines, radio, television stations, websites (internet), and forums that provide direct attention or a role that encourages government accountability to society (Shende and Bennet in Mulyana, 2006). The government must provide easy access for users of financial statements. What does it mean to present financial reports well but does not provide easy access for users of financial statements, then efforts to create accountability in financial management will not run properly.

Availability of financial statement information for the public is as a consequence of public accountability. Public accountability requires the government to provide easy access to the public in obtaining financial statement information. Therefore, the government is obliged to provide easy access to provide financial statement information to the public. If the government continues to improve the accessibility of financial statements, the government can fulfill the principle of accountability.

Yusrianti et al (2013) state that the accessibility of financial statements has a significant positive effect on the accountability of regional financial management. Lawier and Kurniawan (2015) state that the accessibility of financial reports has a positive effect on the accountability of regional financial management. Likewise, the results of research conducted by Nurlaeli (2016) show that the accessibility of financial statements affects the accountability of financial management in Bengkalis District. This is in line with Saragih's research (2015), the accessibility of financial statements affects the accountability of regional financial management. Based on previous research, the hypothesis proposed is

H2: The accessibility of financial statements affects the accountability of village funds management.

The influence of the quality of BPD supervision on village funds management accountability

Quality supervision is needed to maintain and control quality with regular supervision throughout

the process to get optimal results. Quality of supervision is done by encouraging or motivating the right people to do the right activities with the right information at the right time to achieve the right results (Balemans, 2013). Village government oversight must be carried out by the Village Council with the task of overseeing all forms of village government activities or programs. BPD supervision is intended to encourage the creation of an accountable village government in accordance by the stated objectives.

The quality of BPD supervision is the spearhead of village communities in ensuring village governance runs according to applicable plans and regulations. The more the quality of BPD supervision, the village government will be more accountable. So the village government's accountability report reflects accountability when balanced with quality BPD supervision.

The findings of Munti and Fahlevi (2017) in a study in Gandapura District, Bireuen District, Aceh showed that the quality of BPD supervision had a positive influence on the performance of village financial management in Gandapura District in Bireuen District. This research is also supported by the results of Atmadja and Saputra's research (2018) which shows that monitoring influence on the accountability of village financial management. Based on this research, the hypothesis proposed is

H3: BPD supervision quality affects the accountability of village funds management.

The influence of the capacity of the village apparatus on the accountability of village funds management

The capacity of the village apparatus is needed to carry out functions on achieving the stated objectives. The capacity of the village apparatus can be in the form of understanding, attitudes, abilities, skills, values, relationships, behavior, resources, motivation and conditions that provide the possibility for each system, organization to realize its goals. In the context of financial management, the apparatus has the capacity in the form of good understanding, skills and abilities to be able to understand the accounting logic that is the basis of professional and accountable financial management. Village officials who have the capacity will find it easier to realize accountability.

Based on the findings from Sugiarti and Yudianto's research (2017), that resource competency influences the accountability of village funds management. The study was also supported by the results of Mada et al (2017) in a study in Gorontalo District that showed that the competence of village funds management apparatus had a positive influence on the accountability of village funds management.

Atmadja and Saputra (2018) with the results of this study are human resource competencies influence the accountability of village funds management. Based on these results, the capacity of the village apparatus can influence the accountability of village funds. Therefore the hypothesis proposed is

H4: The capacity of village officials influences the accountability of village funds management.

Effect of Village Financial System Application (Siskeudes) on village funds management accountability

The Village Financial System Application (Siskeudes) is a system application developed by the Supreme Audit Board (Badan Pemeriksa Keuangan, BPKP) for village financial management needs and the concept of accountability is able to take responsibility for where the money or village funds are used. According to Rochineng, PJS Regent of Gianyar to improve the quality of village financial governance that meets the principles of transparency and accountability, one of the efforts carried out by the Regional Government of Gianyar is to participate in implementing and implement the Siskeudes application, both from the planning, reporting and accountability stages. Rochineng added that the application of the Siskeudes application, the village officials would be able to prepare various financial administration documents and reports in accordance by applicable laws.

A good financial system is needed to monitor and control the implementation of village governance. The use of financial systems provides convenience in administration and prevents potential irregularities. The better the use of the financial system, the better the achievement of accountability will be. If the system can be used, it shows that a person will be helped when working and tends to use the system continuously (Harjito et

al, 2014). A good financial system that makes it easy to use and useful will have an impact on the high achievement of accountability, which is reflected in the aspects of honesty, compliance with laws and processes of village funds management.

Sugiarti and Yudianto (2017) conducted a study that showed that the use of information technology was able to influence the accountability of village funds management in Karawang District. Based on these empirical findings, the hypothesis proposed is

H5: The application of the Village Financial System affects the accountability of village funds management.

Effect of Government Internal Control System (SPIP) on village funds management accountability

Implementation of activities in a government ranging from planning, implementation, supervision, and the responsibility must be carried out in an orderly, controlled and efficient and in effectively. For this reason, a system needed that can provide adequate confidence that the implementation of activities in a government agency can achieve its objectives efficiently and effectively, report financial management reliably, secure assets and encourage compliance with laws and regulations.

The Internal Control System in Government is an important factor, due to the existence of a control system that can affect village government internal decision making and can have implications for the accountability and transparency of the village government. The existence of an Internal Control System can provide adequate confidence in the process of implementing village governance in managing village funds in accordance by the legislation so that it meets accountability criteria.

Sari's et al (2017) research shows that internal control systems can influence accountability. According to Yudianto and Sugiarti (2017) in their research, the Implementation of the Government Internal Control System (SPIP) in villages in Karawang District could influence the accountability of village funds management. The study was also supported by the results of Fathia's (2017) research, showing that control affects the accountability of the performance of government agencies. Thus, the hypothesis is

H6: The government's internal control system influences the accountability of village funds management.

RESEARCH METHODS

The design of this study used quantitative research methods. Data analysis technique used in this study was multiple regression analysis that aims to determine the effect of six independent variables on the dependent variable where this study seeks to influence the independent variables of financial statement presentation (X1), accessibility of financial statements (X2), BPD Supervision Quality (X3), Village Apparatus Capacity (X4), Village Finance System Application (X5) and Government Internal Control System (X6) on the dependent variable accountability of village funds management (Y). This study used data and data sources from Primary data. Data sources needed were the data obtained from respondents' answers through questionnaires. Previously, the questionnaire was tested by testing the validity and reliability of the instrument.

Respondents in this study were the Village Heads and Village Secretaries as representatives of the village administration. The population in this study was all villages in Wonogiri Regency, totaling 251 villages from 25 sub-districts. This study used a saturated sampling technique because it considers population numbers and wants generalizations with very small errors. The samples in this study were villages in Wonogiri District. Analysis of the data in this study was using SPSS. Data analysis method used multiple regression analysis. Testing prerequisite analysis which includes testing for normality used multicollinearity, heteroscedasticity and autocorrelation. While testing the hypothesis used the determinant coefficient tests are F test and t test.

DISCUSSIONS

Test Research Instruments

Validity test

The validity level of this research instrument was known through the validity test using the SPSS program which was conducted on a

questionnaire with 44 questions through a sample of instrument validity research of 186 respondents. Respondents consisted of village officials, namely the village head and village secretary in the village administration. The results of processing the instrument test data on the Item Total Statistics output shows that the value of the Corrected Item Total Correlation on the question items in the seven variables tested is greater than r table with $N = 186$ and a 5% confidence level of 0.144. So all question items are valid because the value of Corrected Item Total Correlation > r count.

Reliability Test

Reliability is a value that shows the consistency of a measuring instrument in measuring the same symptoms (Umar, 2003: 113), reliability testing is done with the SPSS program, the results of the analysis will be obtained through alpha Cronbach, the variable is said to be reliable if the value of alpha Cronbach > 0,7.

Table 1 Reliability Test Results

Variable	Alpha Cronbach	Information
Presentation of Financial Statements	0,740	Reliable
Accessibility of Financial Statements	0,753	Reliable
BPD Supervision Quality	0,706	Reliable
Capacity of Village Personnel	0,736	Reliable
SISKEUDES	0,885	Reliable
SPIP	0,812	Reliable
Village Funds Management Accountability	0,852	Reliable

Source: Processed Data, 2019

Based on table 1 above, it shows that the value of alpha Cronbach in the seven variables has a value above 0.7. Then the questionnaire can be stated reliable.

Classic Assumption Test Results

One multiple linear regression model in research can be used to estimate the result of research significantly and representative, then the main assumptions underlying the regression model called classical assumptions must be fulfilled. Classical assumptions of regression include normality, heteroscedasticity, autocorrelation and multicollinearity. The classic assumption tests in this study were all fulfilled, as follows:

Data Normality Test

Table 2 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
	Unstandardized Residual	
N		186
Normal	0E-7	0E-7
Parameters ^{a,b}	1,92316045	1,86147962
Most	,099	,095
Extreme	,099	,095
Differences	-,057	-,052
Kolmogorov-Smirnov Z		1,345
Asymp. Sig. (2-tailed)		,054

Source: Primary data processed, 2019

Normality Test in this study uses statistical analysis with the Kolmogorov Smirnov test. Data is said to have normal distribution if probability value > 0.05 (á), conversely if probability value < 0.05 (á) then the data is not normally distributed. The results of the normality test show that the research data is normally distributed as evidenced by asymp. sig of 0.054 which is greater than the significant level of 5%. Then, the regression model fulfills the normality assumption. The results of the normality test are shown in the table above.

Multicollinearity Test

A good regression model should not cause a correlation between independent variables. Multicollinearity testing is seen from the value of tolerance and variance of inflation factor (VIF). The criteria, if the tolerance value > 0.01 and VIF < 10 then there is no multicollinearity. The results of the multicollinearity test in this study are listed in the Table 3.

From the table above, it can be seen that the tolerance value of each independent variable that was used in the regression model in this research had value more than 0.01 and VIF value more than 10. This test result indicated that correlated variables in used regression model did not have any indication of *multicollinierity*.

Table 3: The Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
PLK	,600	1,667
ALK	,787	1,271
KPBPD	,692	1,445
KAD	,660	1,514
SISKEUDES	,593	1,687
SPIP	,564	1,773

Source: Analyzed Primary Data, 2019

Heteroskedasticity Test

This research used *Gletser* test in regressing the residual absolute value toward independent variable so it produced probability value. The table below has shown Sign from residual value as more than 0.05. It indicated no indication of *Heteroskedasticity* in the regression formula that was used in this research.

Table 4: the Result of Heteroskedasticity

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	1,225	1,399		,876	,382
PLK	-,032	,053	-,058	-,607	,545
ALK	-,011	,049	-,018	-,222	,824
KPBPD	,085	,087	,086	,975	,331
KAD	,097	,067	,131	1,440	,152
SISKEUDES	,015	,028	,052	,539	,590
SPIP	-,058	,040	-,143	-1,454	,148

Source: Analyzed Primary Data, 2019

Autocorrelation Test

Table 5: the Result of Autocorrelation Test

Runs Test	
	Unstandardized Residual
Cases < Test Value	93
Cases >= Test Value	93
Total Cases	186
Number of Runs	83
Z	-1,617
Asymp. Sig. (2-tailed)	,106

Source: Analyzed Primary Data, 2019

A good regression model is a regression model which is free from autocorrelation. The autocorrelation test in this research is Run Test.

If the signification value is more than 0.05, it can be concluded that there is no indication of autocorrelation. The result of *asympt sig* value as 0.074, it means the signification value is bigger than 0.05. The result of autocorrelation test can be seen in the table below:

The Result of Data Analysis

This research is proposed to give empirical fact about the influence of independent variable toward the dependent variable. The objection of this analysis is to estimate and or predict the population mean or the value of dependent variable average to know (Ghozali, 2011: 98). The used regression formula was multiple regression. The table below shows the test result by using multiple regression analysis.

Table 6 the Result of Multiple Regression Test

	Coefficient	T value	Sig.
(Constant)	3,969	1,794	,074
PLK	,153	1,834	,068
ALK	,131	1,685	,094
KPBPD	,266	1,937	,054
KAD	,040	,372	,710
SISKEUDES	,105	2,350	,020
SPIP	,418	6,650	,000
R			0,731
R Square			0,535
Adjusted R Square			0,519
F Hitung			34,322
Sign F			0,000

Source: Analyzed Primary Data, 2019

Based on the analyzed multiple regression above, so the regression formula of this research can be arranged as:

$$KT = 3.969 + 0.153PLK + 0.131ALK + 0.266KAPBPD + 0.040KAD + 0.105SISKEUDES + 0.418SPIP + \epsilon$$

The Simultaneous Signification Test (Test F)

Based on the simultaneous signification test or Test F as seen in table 6 is above independent variable simultaneously has significant influence toward dependent variable. In the multiple regression model, which examines the influence

of independent variable toward the dependent variable has sig F 0.000^b (0.000<0.05) which F count as 34.322 that is higher than F table as 2.15, it can be concluded that simultaneously independent variable influences dependent variable.

The Coefficient Determination Test (R²)

Coefficient Determination Test (R²) is used to measure how far the model ability describes the variation of dependent variable (Ghozali, 2011: 97). The value of coefficient determination is between zero and one. Table 6 shows R value as 0.731, it indicated there was a strong relationship between

independent variable and dependent variable. Where *adjusted R Square* value as 0.519 indicated that variable in accountability of village funding management could be explained by independent variable as 51.9%. Meanwhile, the rest of it as 48.1% (100%-51.9%) is affected by variable or another factor out of the model in research.

The Result of Hypothesis Test and Discussion

Based on Table 6 the result of *multiple regression* test above, the discussion of hypothesis can be explained as:

H1: the Serving of Financial Statements toward Accountability of Village Funding Management

The research result shows that the serving of financial statements does not give any influence toward on accountability of village funding. It is shown by t count value as 1.834 which is lower than t table as 1.973 (t count 1.834 < t table 1.973) with signification as 0.068, higher than 0.05 (0.068 > 0.05)

The serving of financial statements by village government in *Wonogiri* did not give any influence toward accountability of village funding management. The financial management of village was arranged by the Ministry of Internal Affairs Rule (*Permendagri*) No. 113 of 2014 as a guidance in the financial management of village funding which was started as the first time in 2014. This government rule stated that village's financial management includes financial planning, execution, arrangement, financial statement and responsibility. The financial statement that must be served by the village government according to *Permendagri* No. 113 of 2014 was statement about realization of village budget arrangement, the statement of village assets, the statement of government program, and local government program and other programs.

The serving of financial statement of village government in *Wonogiri* has not been effective yet as a material to take decision and predict the resources needed. The financial statement has not been a fundamental reference yet in making decision or to evaluate the village's government. The financial statement also has not been a responsibility to the public yet. The financial statement is only as an administration duty of local government, it has not been a moral responsibility to the public

which demands high integrity, utility, and honesty. Some factors become supporting factors in variable financial statement serving did not give any influence toward accountability.

This research result was in line to the research of *Azizahet al.* (2015) and *Yuliani* (2017) which has shown that the financial statements did not give any influence toward the accountability in financial management. In the other side, this research result was different from the research result that was conducted by *Hehanusa* (2015), *Nurlaeli* (2016) and *Fauziyah* (2017) which has shown that the financial statements influenced the local's accountability in financial management.

H2: Accessibility of Financial Statements toward the Accountability of Village Funding

Based on the result of value in t count operation as 1.685 was lower from t table as 1.973 (t count < t table 1.973) with signification as 0.094, higher than 0.05 (0.094 > 0.05) shows that the accessibility of financial statement did not give any influence toward the accountability of village funding management. This research result is in line with the research result of *Poae and Saerang* (2013) which stated that the accessibility of financial statement did not give any influence toward the accountability of regional funding management. In the other side, this research result opposed the research result from *Hehanusa* (2015), *Nurlaeli* (2016) and *Fauziyah* (2017).

The financial statement can be found easily through conventional media or internet, so the society can control the village funding management. But in the opposite, if the financial statement cannot be found easily, the society cannot access the information and participate in controlling the village funding management. Majority, the village government uses the conventional media to allow the society accessing their financial statement through announcement board and banner (MMT). Those media also have limited access in certain place and village office. There is no special announcement board in every sub-district which is displayed to give information access about financial statements. The accessed financial statement is only the financial statement of *APBDes* (village government budget) realization, though there is no publication related to financial statement about village's assets and financial statement of government program yet.

Meanwhile, *Permendagri* No 113 of 2014 stated that the financial statement of realization and the financial statement of responsibility in realization of *APBDesa* should be informed to the public in written form through accessible media by the society like information board, community radio, and another public media.

On the other hand, society's curiosity toward the financial statement of village funding is quite low which is indicated by low society demand on information at village office. That information should be easier to be accessed by the society when most of village governments are equipped by internet connection like village Gemantar, Sonoharjo and Sendang, but the total sum and affectivity have not given sufficient access to the society in accessing the financial statement.

H3: the Quality of BPD Control toward the Accountability of Village Funding

Based on the research result, it is found that value in *t* count as 1.937 higher than *t* table as 1.973 ($t \text{ count } 1.937 < t \text{ table } 1.973$) with signification as 0.054 higher than 0.05 ($0.054 < 0.05$) has shown that the quality of BPD control has no significant influence toward the accountability of village funding. This research result was not in line with the research result of *Munti* and *Fahlevi* (2017) who conducted the research about the quality of BPD control, it also the opposite of *Atmadja* and *Saputra* (2018). Those research results have shown the quality of BPD control and monitoring influences the accountability of village funds.

The quality of BPD control did not give any influence toward the accountability of village funding, as the control quality becomes better, it did not give any influence toward the accountability of village funding. The BPD right is regulated in *Permendagri* Number 110 of 2016 includes monitoring and evaluating the head of village productivity; asking the clarification about village governance to the village government. This privilege is supported by regional regulation of Wonogiri Number 3 of 2016 concerning *Badan Permusyawaratan Desa* (Village council) which gives this council to control and asking clarification about the village governance from the village government.

BPD control in recent work/event has not influenced yet toward the village funds management.

It means, the qualification of its control function has not been achieved and effective yet. The supporting factors are ineffective following agenda to control the result, no standardized control system from BPD in controlling the head of village productivity, and unsustainable control planning by BPD. BPD needs to differentiate the duty in its control function, and do it as daily agenda to make it effective. BPD needs to do control and assistance duties continuously and give its review to the village government through regular meeting.

BPD has a strong low protection so it can do the control function as well and has trusted quality control. As BPD has good quality in control system to village program, the village government can run the village development programs according to village specific work plan (*RKP Desa*). Hopefully, the qualified BPD control will affect to the accountability of village funds management.

H4: Capacity of the Village Board toward the Accountability of Village Funds Management

The research result indicates the value of *t* count as 0.372 lower than *t* table as 1.973 ($t \text{ count } 0.372 < t \text{ table } 1.973$) with signification as 0.710 higher than 0.05 ($0.710 > 0.05$) it indicates that the capacity of village board does not give any influence to the accountability of village funds management. It means that the accountability of village funds management was not influenced by the village board capacity in understanding, skill, and ability. It could be caused by some factors such as lack of effective guidance from sub region government and region government toward the village funds manager in the village level.

Minimized event and program which leads to the increasing quality of village board capacity also becomes one of factor that causes the variable of village board capacity not influenced. So, the improving capacity of village board is urgently needed in managing village funds especially to understand how to manage the village funds well.

This improving capacity includes intensive assistance in the village funds management, joining a training for village board to improve their understanding and supporting skills, participating in the workshop, socialization et cetera. Hopefully as well as the capacity improves, the responsibility will also improve and the accountability can be achieved.

In the other side, the village board has not been adequate enough in balancing the main duty and function in serving society with their duty in village funds management. The village funds management becomes duty that sticks along the village board but it also becomes an obstacle of their activity in giving public service to the society. There is unbalance portion between the public service duty and village funds management. Those points support the capacity of village board does not give any influence toward the accountability of village funds management.

This research result differs from the research result of Sugiarti and Yudianto (2017) which stated that the human resource competency influenced the accountability of village fund. It is also different from the research result of Atmadja and Saputra (2018), Yesinia and et al. (2018), Umaret al. (2018) which indicated that the human resource competency influenced the accountability of village funds management. Though, this research supports the research result of Setiana and Yuliani (2017), Widyatama et al. (2017) and Amalya et al. (2017) which stated that the understanding of village board does not influence the accountability of village funds management.

H5: the Village Financial System toward the Accountability of Village Funds Management

The research result indicates the value of t count as 2.350 higher than t table as 1.973 ($t \text{ count } 2.350 > t \text{ table } 1.973$) with significant as 0.020 lower than 0.05 ($0.020 < 0.05$). It means that the village financial system influences the accountability of village funds management. It was indicated by significant value (0.001) lower than the determined significant value (0.05).

Siskeudes Application (an application for village financial system) has been arranged to build accountability of village funds management. This application becomes a tool for the village board in completing the village financial statement based on Permendagri Number 113 in the year of 2014. This application makes the management, planning until financial statement easier. All of those things are integrated in one application with easy usage and it equipped by useful features based on village need. This application also supported by continuous update and improvement and completed by the village assistant to use this application, so this

application can be applied properly. But this application has limited access in offline mode. It means, this application only can be accessed by the operator in each village and it has not been integrated yet to the sub region and region level. It causes the control and monitoring level by the control board cannot be done in fast and accurate way. Using integrated and computerized financial statement will minimize the potency of some disorders, so it will be more accountable. As better as the operation of *Siskeudes* application, as accountable the village funds management is.

This research result is in line with the research of Sugiarti and Yudianto (2017) which stated that information and technology application gave influence toward the accountability of village funds management. It also happens to the researches coming from Atmadja dan Saputra (2018), Yesinia et al. (2018), Umar et al. (2018) who show that human resource competency influences the accountability of village funds management. However, this study supports the result of the studies from Setiana and Yuliani (2017), Widyatama, et al. (2017), and Amalya, et al. (2017) who stated that the understanding of the village official would not affect to the accountability.

H5: The Village Financial System toward the Accountability of Village Funds Management

The findings of the study shows that t value of 2.350 is greater than t table of 1.973 ($t \text{ count of } 2.350 > t \text{ table of } 1.973$) with a significance of 0.020 smaller than 0, 05 ($0,020 < 0, 05$) which means that the financial village system has an impact toward the accountability of village funds management. This is indicated by the significance value (0.001) that is smaller than the specified significant value (0.05).

Siskeudes Application is designed to realize the financial village accountability. Siskeudes Application becomes the device to the government in reporting financial village based on the mandate of the Ministry of Internal Affairs Rule No. 113 in the year of 2014. Siskeudes Application provides the easiness in managing from planning to reporting. All are integrated into *Sirkeudes* Application; it is easy to use and it is equipped by features needed by the village. The use of Siskeudes is also supported by constant update and the existence of village assistant in the program of utilizing Siskeudes

Application, so that Siskeudes application could run well. However, the Siskeudes application is still limited in term of offline usage. It means Siskeudes application could be used only by the Siskeudes operator in each village and it could be integrated by the controlling apparatus in the level of sub-district and district. So, supervision level and control that are done by controlling apparatus could not be conducted fast and correctly. By conducting integrated and computerized reporting will minimize the misuse, so it would be more accountable. The better operation and use of the Siskeudes application, the more accountable the management of village funds will be.

This finding is in line with the Sugiarti and Yudianto (2017) that the use of information technology influences the accountability of village funds management. However, it is not aligned with Amalya, et al. (2017) entitled Determinants of Village Financial Management and Its Implication toward Accountability: Study on Village Governance in West Lombok Regency which indicated that the application of village funds system (Siskeudes) did not influence the accountability of the village funds management.

H6: Government Internal Control System toward the Accountability of the Village Funds Management

The result of the study shows that the value of t count of 6.650 is greater than t table of 1.973 ($t \text{ count } 6.650 > t \text{ table } 1.973$) with a significance of 0.000 less than 0.05 ($0.000 < 0.05$) means that the government's internal control system influence on accountability of village funds management. This is caused by significance value (0, 000) that is smaller than specified significance value (0, 05).

The government internal control system provides adequate confidence in the process of administering village governance in managing village funds in accordance with the legislation so that it meets accountability criteria. The local government has carried out the principles of internal control, both in achieving goals efficiently and effectively, reporting financial management reliably, securing assets and encouraging compliance with laws and regulations. The village funds management control is carried out by the stages starting from the village funds management to the village head through the creation of a controlled environment,

risk assessment, effective communication, and transaction of the authorization and monitoring and supervision from the BPD. Besides, according to the mandate of the Ministry of Internal Affairs Rule No. 113 in the year 2014, control was carried out by providing guidance and supervision by the Regent in coordination with the district APIP.

The result is in line with research from Yudianto and Sugiarti (2017) which revealed that government internal control system influences the village funds management accountability. Besides that, it is also in accord with the research comes from Sari et al. (2017) and Umar et al. (2018) which discovered that internal control system could influence the accountability.

CONCLUSIONS

Based on the research finding and discussion, it could be concluded according to the research problem, as follow:

1. Presentation of financial report does not influence the accountability of village funds management.
2. The accessibility of the financial report does not influence the accountability of the village funds management
3. The Quality of Supervision of the Village Council (*Kualitas Pengawasan Badan Permusyawaratan Desa/KPBBD*) influences the accountability of the village funds management
4. The Capacity of Village Apparatus (KAD) does not influence the accountability of village funds management
5. The Village Financial System (Siskeudes) influences the accountability of the village funds management.
6. Government Internal Control System (SPIP) influences the accountability of village funds management.

SUGGESTIONS

Based on the conclusion above, it could be summarized some suggestion, as follows:

For the next researcher:

1. The variable of financial funds presentation, the accessibility of the financial funds, the quality of supervision of the Village Council,

- the capacity of village apparatus, the financial funds system and the government internal control system explain only 51,9% of the village funds management accountability, so for the next research, it is recommended to develop the result of this study by adding other variables and utilizing another analyzing technique.
2. The process of compiling and filling out the questionnaire to be simplified, concise and simple so that it is easily understood by respondents, so that there is no incompleteness in filling out the questionnaire.
 3. The selection of respondents must also be considered, namely the party who truly represents the village official, namely the village head as the authority in charge of village funds in the village administration or the village apparatus as the operator implementing village funds.
 4. Research data collection should be complemented by using interview methods in delving deeper into village funds management.

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