



JURNAL AKSI

Akuntansi dan Sistem Informasi

<http://aksi.pnm.ac.id>

The Influence of Competence, Understanding and Role of Village Apparatus on Management Accountability Moderated by Internal Control Systems

Syntia Resti Riswati¹⁾, M. Agus Sudrajat²⁾ and Heidy Paramitha Devi³⁾

¹⁾ Universitas PGRI Madiun

²⁾ Universitas PGRI Madiun

³⁾ Universitas PGRI Madiun

ARTICLE INFO

Keywords:

Competence, Understanding, Role, Accountability and Internal Control System.

Article History:

Received: 22-07-2022

Accepted: 25-11-2022

Corresponding author:
Heidy Paramitha Devi

E-mail:
heidy@unipma.ac.id

ABSTRACT

This study aims to determine the Effect of Competence, Understanding, and Village Apparatus on Management Accountability with the Internal Control System as a Moderating Variable (Case Study in Magetan Regency). Sampling with primary data was obtained directly from 67 villages with 201 respondents in Magetan Regency. This type of research uses quantitative research. The sampling technique used was the purposive sampling method. Data collection was carried out by distributing questionnaires to village officials who served as the Village Head, Village Treasurer, and Village Secretary. The assessment of variables in the research instrument uses a Likert scale. The analysis technique used is multiple linear regression analysis. The results of the analysis show that the Village Apparatus Competence significantly Affects Village Fund Management Accountability, Village Apparatus Understanding Affects Village Fund Management Accountability, Village Apparatus Role Affects Village Fund Management Accountability, and the Internal Control System can Moderate Village Apparatus Competence Against Village Fund Management Accountability, Internal Control System Unable to Moderate Understanding of Village Apparatus towards Accountability of Village Fund Management and Internal Control System able to Moderate Village Role to Accountability of Village Fund Management.

INTRODUCTION

The village is the lowest unit in the government system in Indonesia. UU no. 6 of 2014 about village administration was ratified on January 15, 2014. The village government has the authority in the field of administration, development, community knowledge and village empowerment as stated in Law no. 6 of 2014. The successful implementation of Law no. 6 of 2014 requires support from all parties, the government, representative institutions and the community.

Government Regulation Number 8 of 2016 concerning Village Funds states that Village Funds are sourced from the State Revenue and Expenditure Budget. President Joko Widodo has

p-ISSN: 2528-6145, e-ISSN: 2541-3198 Accredited Third Grade by Ministry of Research, Technology and Higher Education of The Republic of Indonesia, Decree No: 148/E/KPT/2020

Cite this as: Riswati, S. R, Sudrajat, A and Devi, H. P. (2023). The Influence of Competence, Understanding and Role of Village Apparatus on Management Accountability Moderated by Internal Control Systems. JURNAL AKSI (Akuntansi dan Sistem Informasi), 8 (1), 68-76. <http://doi.org/10.32486/aksi.v8i1.353>

disbursed village funds worth IDR 400.1 trillion from 2015-2021, every year the funds continue to increase. The village funds are intended to improve the welfare of rural communities, improve the quality of life of the community and reduce poverty. Thus, village officials must have the competence, understanding and role in implementing village financial designs in accordance with established regulations, so that the principles of accountability for managing village funds can be achieved.

Most of the previous research stated that cases of corruption that occurred at the village government level did not occur because of the evil intentions of the village apparatus, but because of the lack of understanding of the village apparatus in managing the village funds. So much evidence has been found regarding the misappropriation of village funds by village officials, one example of a corruption case that occurred in Magetan Regency at the end of 2020 was a corruption case carried out by the former Baleasri Village Head, Ngariboyo District. The former Baleasri Village Head committed acts of corruption around 2017 – 2018, as a result of his actions the state lost more than 248 million rupiah (Prasetyo, 2020). In the previous year, at the beginning of 2019, the Surabaya Criminal Court sentenced the Head of Sempol Village, Maospati District, to 2 years 6 months in prison. This is because the Sempol Village Head has admitted that he has embezzled the Village Fund for three years amounting to 300 million rupiah and misappropriated the village treasury budget of more than 100 million rupiah (Sukoco, 2019). Based on the phenomenon of corruption cases that occurred in Magetan Regency, the researchers were interested in conducting research in Magetan Regency.

Corruption is an act that can not only harm the state's finances, but can also cause losses to the community's economy. The demand for village fund management accountability has now become an important focus for village officials, because accountability shows the success of achieving the vision of the Village Law to create an advanced, independent, prosperous, democratic and just village, and has the authority to self-regulate to achieve community welfare village (Dewi & Gayatri, 2019). Accountability is the obligation of a person who is given an order to be responsible, submit and carry out all his activities and activities that are his duties to the party giving the mandate who has the right and power to ask for such accountability (Mardiasmo, 2010).

In realizing good village fund management accountability, good village apparatus competence is also needed. The high competence of the village apparatus in an organization, in this case the village government, will determine the quality of the organization. (Luthfiani et al., 2020) explained that the competence of the village apparatus refers to the knowledge, skills and abilities of the village apparatus itself, which can be demonstrated according to certain criteria. The low competence of the village apparatus is a factor that can hinder the realization of accountability in the management of village funds.

Previous research on the competence of village officials on village fund management accountability carried out by (Ardiansyah & Sriyono, 2021), (Atiningsih & Ningtyas, 2019) and (Dewi & Gayatri, 2019) shows that the competence of the village apparatus has a positive and significant effect on the accountability of village fund management accountability. In addition to the competence of the village apparatus, the understanding of a village apparatus is also very much needed in achieving village fund management accountability. (Purba, 2020) explained that village officials are expected to be able to understand the regulations contained in Law no. 6 of 2014 concerning villages, in order to minimize errors that may occur. Mistakes in determining what are the rights and obligations of village officials in managing village funds. (Setiana & Yuliani, 2017) stated that it was necessary to provide assistance to village officials for understanding the management of village funds, the understanding of village officials was expected to make villages more responsible in managing village funds in accordance with Law no. 6 of 2014.

The results of research on the understanding of village officials on village fund management accountability were among others carried out by (Ardiansyah & Sriyono, 2021), (Purba, 2020) and (Setiana & Yuliani, 2017) that the understanding of village officials does not affect the accountability of village fund management. The role of village officials is also very important in the accountability of village fund management. The role of village officials, especially in carrying out tasks in the field of public services. With the ratification of Law no. 6 of 2014 concerning villages, it is hoped that all forms

of interests and needs of the village community can be properly accommodated. Fiscal decentralization to the village will provide a larger budget for the village in using the budget they have in accordance with the policies taken to provide services, development and empowerment of rural communities, so that the role of a village apparatus here is very much needed in the process of achieving village fund management accountability.

Research on the role of village officials on village fund management accountability. The research was carried out by among others (Ardiansyah & Sriyono, 2021), (Purba, 2020) and (Indrianasari, 2017) the role of village officials has a positive and significant effect on the accountability of village fund management. The Internal Control System also plays a very important role in creating accountability for good village fund management. Internal Control System is a way to direct, monitor and measure the resources of an organization and plays an important role in preventing and detecting fraud. With the Internal Control System, the information contained in the village fund management accountability system does not contain material errors and is in accordance with the provisions of the legislation.

Research on the Internal Control System on the accountability of village fund management was carried out by (Atiningsih & Ningtyas, 2019), (Widyatama et al., 2017) and (Budiarto et al., 2020) the results of these studies state that the Internal Control System has a positive and significant effect on the accountability of village fund management.

MATERIALS AND METHODS

Agency Theory

According to Scott, 2015 in (Indraswari & Rahayu, 2021) agency theory is a relationship or contract between the agent and the principal. The agent is the party who carries out the interests of the principal, while the principal is the party who employs the agent with the aim of carrying out the duties for the interest of the principal. Agency theory in this study is used as the main theory, because it explains the relationship between those who act as agents, namely the village apparatus as village fund managers, and the principal is the community that gives the agent the authority to regulate and manage funds.

Competence

Ardiansyah & Sriyono (2021) explaining competence is basically a fundamental characteristic possessed by someone who can predict excellent performance. According to Hevesi, 2005 in (Atiningsih & Ningtyas, 2019) explained that competence is a characteristic of someone who has the skills, knowledge, and ability to be able to carry out a job. An employee who does not have sufficient knowledge in carrying out his work will falter and also result in a waste of burden, time and energy.

Understanding

Basically, understanding is a person's ability to understand or understand something after something is known and remembered. According to (Sudaryono, 2012) understanding is an individual's ability to capture the meaning of something he learns by outlining the contents of the reading or changing the available data into other forms. Village officials are expected to understand the regulations in Law no. 6 of 2014 concerning villages in order to minimize errors that may occur, such as errors in carrying out tasks that should be carried out by a village official due to an error in interpreting Law no. 6 about the village (Purba, 2020).

Role

According to (Soekanto, 2002) role is a person's position or status of someone who is carrying out his rights and obligations according to his position. As someone who has a certain position, it is the role holders. The role of a village apparatus is expected to be able to manage and develop the community and its resources appropriately and easily.

Accountability

In Law No. 6 of 2014 concerning villages, article 24 letter g explains that accountability is the principle that determines that every activity and the final result of the implementation of Village Government activities must be accountable to the village community in accordance with the provisions of the legislation. Accountability is an obligation of the holder of the trust or in the village government commonly referred to as the village head or his apparatus to provide accountability, present, report and disclose all activities and activities that have become his responsibility to the trustee who has the right and authority to ask for such accountability (Purba, 2020).

Internal Control System

Internal Control System The Internal Control System (SPI) according to Government Regulation (PP) Number 60 of 2008 is "An integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective activities. and efficiency, financial reporting constraints, safeguarding state assets, and compliance with laws and regulations".

Research methods

This research will be conducted in villages in Magetan Regency, East Java. Magetan Regency consists of 18 sub-districts and 207 villages. This type of research uses quantitative research. The type of data used in this study is primary data, namely data obtained directly from the object of research. The data collection technique used to collect the data needed in this research is by filling out a questionnaire by the research object. The population used in this study were villages throughout the Magetan District. The sampling technique used in this study is Probability Sampling. The probability sampling technique used in this study is Simple Random Sampling, which is a sampling technique from the population that is carried out randomly or randomly without regard to the existing strata in the population (Sugiyono, 2019). The method of determining the number of samples from the population in this study is by using the slovin formula (Widyatama et al., 2017) is as follows:

$$n = \frac{N}{N.d^2+1}$$

$$n = \frac{207}{207.0,1^2+1} = 67,42 = 67$$

Based on the results of calculations using the above formula, a sample of 67 villages was obtained, where each village will be represented by 3 Village Apparatuses who serve as Village Heads, Village Treasurers and Village Secretaries. So that the number of respondents who will fill out the questionnaire is 201 Village Apparatus. The data analysis technique in this research is multiple regression analysis.

RESULTS AND DISCUSSION

Respondent Description

Characteristics of respondents are used to determine the personal data or identity of the respondent. The following are the characteristics of respondents by gender:

Table 1. Respondent's Gender

Information	Gender	
	Male	Female
Village Head	58	9
Village Secretary	35	32
Village Treasurer	40	27
TOTAL	201	

Source: Processed Data, 2022

Descriptive Statistical Results

The results of descriptive statistical tests in this study are as follows:

Table 2. Descriptive Statistical Results

	N	Minimum	Maximum	Mean	Std. Deviation
Competence	201	23	30	27,54	1,797
Understanding	201	47	70	58,08	4,639
Role	201	40	60	51,76	4,639
Accountability	201	60	100	89,75	8,196
SPI	201	67	95	81,97	7,517
Valid N (listwise)					

Source: Processed Data, 2022

Based on table 2, it can be concluded that the lowest average value is in the competence variable, which is 27.54, while the highest average value is in the accountability variable, which is 89.75. The lowest standard deviation is in the competence variable, which is 1.797, while the highest standard deviation is in the accountability variable, which is 8.196.

Data Quality Test Results

Validity and reliability tests were carried out to ensure that the instruments used were of good quality. Testing data quality using validity test and reliability test. In table 3 it can be observed that the results of the reliability test with Cronbach's alpha coefficient number > 0.60 . Validity test using Pearson correlation by comparing r count with r table. The indicator is declared valid if r count $>$ r table. Criterion 0.138 (r table).

Table 3. Data Quality Test Results

Variable	r Count	r Table	Note	Cronbach's Alpha	Note
Competence	0,526 – 0,617	0,138	VALID	0,660	Reliable
Understanding	0,301 – 6,91	0,138	VALID	0,713	Reliable
Role	0,450 – 0,63	0,138	VALID	0,833	Reliable
Accountability	0,510 – 0,834	0,138	VALID	0,954	Reliable
SPI	0,290 – 0,823	0,138	VALID	0,930	Reliable

Source: Processed Data, 2022

Normality Testing Result

Normality test is a test of the distribution of data in variables to determine whether the distribution is normal or not.

Table 4. Normality Testing Result

		Unstandardized Residual
N		201
Normal Parameters	Mean	,0000000
	Std. Deviation	5,84963
Most Extreme Differences	Absolute	,084
	Positive	,084
	Negative	-,055
Kolmogorov-Smirnov Z		1,194
Asymp. Sig. (2-tailed)		,115

Source: Processed Data, 2022

Based on the normality test in table 4 above, it shows that the significance value of 0.115 is greater than the significance level of 0.05 ($0.115 > 0.05$), which means that the data used in this study is normally distributed.

Hypothesis Testing Results

Hypothesis Testing is a test as a basis for making decisions based on the results of data analysis

Table 5. t Test Result

Model	T	Sig.
1 (Constant)	1,281	,202
Competence	2,102	,037
Understanding	2,034	,043
Role	9,729	,000

Source : Processed Data, 2022

The Effect of Village Apparatus Competence on Village Fund Management Accountability

The results of the t-test (partial) on the competence variable show the significance value of the influence of competence (X1) on accountability (Y) is $0.037 < 0.05$ and t count is $2.102 > t$ table value is 1.972. So this shows that there is a significant effect of competence on accountability.

Competence is the knowledge, skills and expertise of a person who can provide professional services. The good quality of knowledge, skills and expertise possessed by the village apparatus will have an impact on the performance of the village apparatus in managing village funds and can be implemented effectively and efficiently. Therefore, to minimize the occurrence of these problems, it is necessary to have the competence of village officials in increasing the accountability of village fund management, so that all village fund management activities can be accounted for.

The results of this study are in line with the results of research conducted by (Ardiansyah & Sriyono, 2021) and (Atiningsih & Ningtyas, 2019) that the competence of the village apparatus has a positive and significant effect on the accountability of village fund management, which means that the competence of a good village apparatus will definitely support the management of village funds, and vice versa, if the competence of the village apparatus is low it will certainly cause the financial management of village funds to be hampered because it is still There was an error in the compilation process.

The Influence of Village Apparatus Understanding on Village Fund Management Accountability

The results of the t-test (partial) on the understanding variable show the significance value of the influence of competence (X1) on accountability (Y) is $0.043 < 0.05$ and t count is $2.034 > t$ table value is 1.972. So this shows that there is a significant effect of understanding on accountability.

Based on agency theory village officials have been entrusted with managing village funds so that the responsibility that must be carried out by village officials is to manage village funds in accordance with Law No. 6 of 2014. The results of this study provide evidence that as village officials who require high responsibility, understanding must continue to be improved, with training or mentoring activities related to the management of village funds from the central government or local government, it can improve the understanding of village officials in order to minimize errors in budget preparation, implementation, and budget accountability reports.

The results of this study are not in line with the results of research conducted by (Ardiansyah & Sriyono, 2021), (Purba, 2020) and (Setiana & Yuliani, 2017) which states that the understanding of the village apparatus does not affect the accountability of village fund management, which means that the understanding of the village apparatus is not influenced by the understanding of the village apparatus regarding Law no. 6 of 2014.

The Influence of the Role of Village Apparatus on Village Fund Management Accountability

The results of the t-test (partial) on the role variable show that the significance value of the influence of competence (X1) on accountability (Y) is $0.000 < 0.05$ and t-count is $9.729 > t$ -table value is 1.972. So this shows that there is a significant influence of the role on accountability.

In accordance with article 1 paragraph 3 of the Village Law, the position of the village apparatus is to assist the village head in carrying out village government functions. To be able to realize a good role for village officials, the division of tasks and authorities must be carried out in a clear and structured manner according to each jobdisk. So that there are no more village officials who do not help in managing village funds, and there are no more village heads who manage village funds themselves for one-sided interests. This study is in accordance with agency theory which states that there is a contractual relationship between the principal and agent where the village head is responsible as a decision maker for village officials as agents who play a role in village fund management accountability.

The results of this study are in line with research conducted by (Ardiansyah & Sriyono, 2021), (Yesinia et al., 2018) and (Indrianasari, 2017) which states that the role of village officials has a positive influence on the accountability of village fund management. This means that the results of the study provide evidence that with the role of village officials, the management of village funds will be of higher quality. This shows that the role of village officials in managing village funds is very important, especially in the reporting and accountability process. If the village apparatus can carry out its role properly, it will be able to minimize the occurrence of fraud, increase the accountability of village fund management, and can advance the image of the local village.

Table 6. t Test MRA Result

Model	t	Sig.
1 (Constant)	-3,272	0,001
Competence * SPI	-2,089	0,038
Understanding * SPI	0,534	0,594
Role * SPI	-2,539	0,012

Source : Processed Data, 2022

The Effect of the Internal Control System in Moderating the Competence of the Village Apparatus on the Accountability of Village Fund Management

The variable of the Internal Control System in moderating the competency variable has a t count of -2.089 and a t table of 1.972 , so that $t \text{ count} > t \text{ table}$, and the significance value is $0.038 < 0.05$. This shows that the Internal Control System is able to moderate the influence of village apparatus competence on accountability.

This proves that the application of SPI is able to strengthen the relationship between competence and accountability in managing village funds. The higher the level of competence possessed by a village apparatus and accompanied by the implementation of the internal control system used will greatly affect the success of village fund management accountability. Competence becomes an important factor because it is an internal factor from within each individual. Individuals who have competence tend to realize village fund management accountability because the higher the level of competence they have, the higher the commitment they have, so that with the implementation of a good internal control system, they will be able to help realize village fund management accountability better again.

The Effect of the Internal Control System in Moderating Understanding of Village Fund Management Accountability

The variable of the Internal Control System in moderating the understanding variable has a t count of 0.534 and a t table of 1.972 , so that $t \text{ count} < t \text{ table}$, and the significance value is $0.594 > 0.05$. This shows that the Internal Control System is not able to moderate the effect of understanding on accountability.

SPI has no influence between the understanding of the relationship between village officials and the accountability of village fund management. This is probably due to the understanding of village officials that there are still several SPI indicators that have not been fully met or implemented properly. The indicators of the internal control system are (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, (5) monitoring. The internal control system is said to be effective if the five indicators are running very well. Understanding is a person's ability to understand or know something after something is known and remembered, in this case is an understanding of the accountability of village fund management in accordance with Law No. 6 of 2014. If the understanding and application of the internal control system has been running effectively, the implementation of the government will going well too.

The Effect of the Internal Control System in Moderating the Role of Village Fund Management Accountability

The variable of the Internal Control System in moderating the role variable has a t count of -2.539 and a t table of 1.972 , so that $t \text{ count} > t \text{ table}$, and the significance value is $0.012 < 0.05$. This shows that the Internal Control System is able to moderate the influence of roles on accountability.

The role of village officials in carrying out activities in a government from planning, implementation to accountability must be carried out in an orderly, controlled and effective and efficient manner. For this reason, a system is needed that can provide adequate assurance that the implementation of activities in a government agency can achieve its objectives effectively and efficiently, report financial management reliably, secure assets and encourage compliance with laws and regulations. The internal control system in a government is an important factor, because the existence of a control system can influence the internal decision making of the village government and can have implications for the accountability and transparency of the village government.

CONCLUSIONS AND SUGGESTION

This study concludes that the competence, understanding and role of village officials significantly affect the accountability of village fund management. The Internal Control System is able

to moderate the competence and role of village officials in the accountability of village fund management. And the Internal Control System has not been able to moderate the understanding of village officials on the accountability of village fund management.

For similar research, it is recommended to take more samples, this aims for more accuracy of good data in the study. In addition, in carrying out ongoing research, it is advisable to give questions orally to respondents, to be able to see how things are actually happening in the field.

REFERENCES

- Ardiansyah, M. D., & Sriyono. (2021). The Influence of Competence, Role of Village Apparatus and Understanding of Village Fund Management on Village Fund Management Accountability. *Indonesian Journal of Cultural and Community Development*, 10(1), 1–15. <https://ijccd.umsida.ac.id>
- Atiningsih, S., & Ningtyas, A. C. (2019). Pengaruh Kompetensi Aparatur Pengelola Dana Desa, Partisipasi Masyarakat, Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Pada Aparatur Pemerintah Desa Se-Kecamatan Banyudono Kabupaten Boyolali). *Jurnal Ilmu Manajemen Dan Akuntansi Terapan (JIMAT)*, 10(1), 2015–2019.
- Budiarto, D. S., Setyaningrum, A. D., & Sari, R. P. (2020). Akuntabilitas Pengelolaan Dana Desa dan Faktor Antecedent yang Mempengaruhinya. *Wahana: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 23(2), 145–159. <https://doi.org/10.35591/wahana.v23i2.240>
- Dewi, N. K. A. J. P., & Gayatri, G. (2019). Faktor-Faktor Yang Berpengaruh Pada Akuntabilitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 26(2), 1269. <https://doi.org/10.24843/eja.2019.v26.i02.p16>
- Indraswari, N. E., & Rahayu, Y. (2021). PENGARUH KOMPETENSI PEMERINTAH DESA, PARTISIPASI MASYARAKAT DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA. *Jurnal Ilmu Dan Riset Akuntansi*, 10(4).
- Indrianasari, N. T. (2017). Peran Perangkat Desa dalam Akuntabilitas Pengelolaan Keuangan Desa di Desa Karang Sari Kecamatan Sukodono. *Jurnal Ilmiah Ilmu Akuntansi Keuangan Dan Pajak*, 1(2), 29–46.
- Luthfiani, B. M., Asmony, T., & Herwanti, R. T. (2020). Analisis Faktor – Faktor yang Mempengaruhi Akuntabilitas Pengelolaan Dana Desa di Kabupaten Lombok Tengah. *E-Jurnal Akuntansi*, 30(7), 1886–1899.
- Mardiasmo. (2010). *Akuntansi Sektor Publik*. UII Press.
- Prasetyo, D. (2020). Kasus Dugaan Korupsi Dana Desa Balesari Magetan, Jaksa Temukan Beberapa Benda ini di Kantor Desa Artikel ini telah tayang di Surya.co.id dengan judul Kasus Dugaan Korupsi Dana Desa Balesari Magetan, Jaksa Temukan Beberapa Benda ini di Kantor Desa, <https://surya.co.id>. <https://surabaya.tribunnews.com/2020/01/16/kasus-dugaan-korupsi-dana-desa-balesari-magetan-jaksa-temukan-beberapa-benda-ini-di-kantor-desa>
- Purba, S. (2020). Pengaruh Pemahaman dan Peran Perangkat Desa Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Kasus pada Desa di Kecamatan Pinangsori Kabupaten Tapanuli Tengah). *JAKK (Jurnal Akuntansi Dan Keuangan Kontemporer)*, 3(1), 10–19. <http://repository.unwidha.ac.id/id/eprint/1579>
- Setiana, N. D., & Yuliani, N. L. (2017). Pengaruh Pemahaman dan Peran Perangkat Desa Terhadap Akuntabilitas Pengelolaan Dana Desa. *University Reseach Colloquim*, 205–210.
- Soekanto, S. (2002). *Teori Peranan*. Bumi Aksara.
- Sudaryono. (2012). *Dasar-dasar Evaluasi Pembelajaran*. Graha Ilmu.
- Sugiyono, P. D. (2019). *Statistika untuk Penelitian*. Alfabeta.
- Sukoco. (2019). Akui Korupsi Dana Desa Selama 3 Tahun, Kades di Magetan Dibui 2,5 Tahun Artikel ini telah tayang di Kompas.com dengan judul “Akui Korupsi Dana Desa Selama 3 Tahun, Kades di Magetan Dibui 2,5 Tahun”, Klik untuk baca: <https://regional.kompas.com/read/2019/02/02/08341541/akui-korupsi-dana-desa-selama-3-tahun-kades-di-magetan-dibui-25-tahun>
- Widyatama, A., Novita, L., & Diarespati, D. (2017). Pengaruh Kompetensi Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pemerintah Desa Dalam Mengelola Alokasi Dana Desa (Add). *Berkala Akuntansi Dan Keuangan Indonesia*, 2(2), 1–20.
- Yesinia, N. I., Yulianti, N. C., & Puspitasari, D. (2018). Analisis Faktor yang Mempengaruhi Akuntabilitas Pengelolaan Alokasi Dana Desa. *Jurnal ASET (Akuntansi Riset)*, 10(1), 105–112.