

The Influence of Human Resource Competency, Use of Information Technology, Government Internal Control System and Use of Siskeudes on Accountability of Village Fund Management in Sedati District

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Abstract

The aim of this research is to examine the influence of human resource competence, use of information technology, government internal control system (SPIP) and use of SISKEUDES on accountability in village fund management, especially in villages in Sedati District. The method used in this research is a quantitative method with a population of 16 villages in Sedati District, while the sample is 9 villages in Sedati District. The test uses the Statistical Product and Service Solution (SPSS 22) application with multiple linear regression analysis, t test, f test and coefficient of determination (R²) test. The results of the research show that Human Resource Competency, Use of Information Technology, Government Internal Control System (SPIP) and Use of SISKEUDES have a significant positive effect on accountability in village fund management

Keywords: *Human Resources, Use Of Information Technology, Spip, Siskeudes Towards Village Fund Management Accountability*

INTRODUCTION

In line with Minister of Home Affairs Regulation Number 20 of 2018, village financial management is defined as all financial operations pertaining to the village, including financial planning, execution, administration, reporting, and accountability. This means that in managing village finances or funds (DD), the village government is obliged to carry it out in an orderly manner and based on the principles of transparency, participation and accountability (Martini et al., 2019). Transparent and responsible management of village funds is the key to achieving the desired final results in the implementation of village government. This phase begins with budget allocation planning, programme implementation, and public reporting in compliance with relevant rules and regulations. The government provides a special financial information system to assist in managing village finances, known as the Village Financial System or SISKEUDES. The use of information technology in managing village funds will make it easier for village officials to manage and compile data, starting from the planning phase to the reporting process. With the support of information technology, access and processing of information will become more efficient, which will ultimately strengthen the performance of village officials. According to research by Andayani et al. (2018), Information technology is a means and system for retrieving, transferring, processing, translating, storing, managing and making meaningful use of data. In order to satisfy obligations and achieve transparent village fund management, the calibre of the village apparatus or human resources plays a critical role in determining the degree of responsibility in village fund administration. To implement accountability well, it is important for village officials to have appropriate competencies (Fajri et al., 2021). This is because achieving organizational goals requires human resources who have skills that support the management of village finances or funds (Ilhami & Widhiastuti, 2022).

Based on an incident that occurred with the former Head of Pallime Village in Cenrana District, Bone, South Sulawesi, he was sentenced to 4 years in prison because he was proven to have misused village funds amounting to IDR 635 million (Pramono, 2022). The defendant was shown to have engaged in corrupt activities during the 2017 APBDes physical labour, which was

against the Expenditure Budget Plan (RAB) and could not be justified, according to Kacabjari Pompanua Handoko. Apart from that, the defendant also did not remit taxes to the state and could not prove the use of the village budget through receipts. Therefore, the Government needs to take firm action to prevent cases of misappropriation of village funds like this from occurring so that they do not continue to harm the region and the community. The village financial system, also known as SISKEUDES (Sella Mahcica Tiarno, GS 2023), is a unique accounting information system that is intended to be used by the government as a preventative measure. The purpose of this study is to assess and examine the impact on the degree of accountability in village fund management of information technology, human resource (HR) competency, government internal control system (SPIP), and use of SISKEUDES. With the hope that the results of this research can become an additional reference and provide deeper insight for the government.

Relevant needs were determined in order to prepare for the research goals. The first step is to look into and assess how Human Resources (HR) affect the degree of accountability in village financial management. Secondly, to investigate and assess how information technology utilisation affects the degree of responsibility in village financial management. Third, to demonstrate and examine how the Government Internal Control System (SPIP) affects village money management responsibility. Fourth, to look into and assess how employing SISKEUDES affects the degree of responsibility in village fund administration. Researchers project several hopes for the results of this research. For the researchers themselves, first, it is hoped that the results of this research will contribute to understanding the problems and objectives raised in the research. Second, it is hoped that you will be able to apply the theory and knowledge obtained during lectures within the framework of this research. Meanwhile, for other parties, first, it is hoped that the research results can become a valuable source of information for those who are looking for information related to this research topic. Second, it is hoped that it can become an additional useful reference for other parties who are interested in finding information related to this research

RESEARCH METHODS

Public sector accounting

Public Sector Accounting is a public service which is defined as a process that aims to meet various community needs through authorized institutions. Meeting these needs can involve the provision of various types of goods and services, especially in the context of public services such as public transportation such as planes, trains, sea and land transportation, also including services in the health and education sectors.

Agency Theory (Agency Theory)

Agency theory, which states that an agency relationship arises when one or more people (referred to as principals) enter into a contract with other people (referred to as agents) to deliver certain services while granting the agent decision-making authority, is the foundation upon which public sector organisations are built. (Jensen and Meckling, 1976). According to agency theory, there is an agency link between the government and society.

Village Fund

The State Revenue and Expenditure Budget (APBN), which is set aside especially for village requirements, serves as the source of funding for village funds. These monies, which are channelled through the Regency/City Regional Revenue and Expenditure Budget (APBD), are utilised to assist a number of areas, including as community empowerment, government implementation, development, and activities. (Sofyani et al., 2022).

Accountability

Engagement is a crucial principle that needs to be realized in managing the finances of an institution, both in the business world and in the government realm. As a representation of responsibility in managing finances, engagement is one of the main foundations in a series of quality governance principles.

Human Resources (HR) Competency

The main requirement for smooth and optimal village accountability lies in the level of competency (Ayem & Fitriyaningsih, 2022). Competence is defined as an individual's behavior or attitude when carrying out tasks according to their authority with optimal results. Since villages must create financial reports as a form of accountability for managing village finances that have substantial value, the competence variable is the primary focus of the research.

Utilization of Information Technology

Andayani et al. (2018) stated that information technology acts as a tool and system used to access, transmit, process, interpret, store, organize and utilize data with a significant impact. Especially in the context of village fund allocations which have quite large amounts, it is hoped that the village government can manage them efficiently in order to stimulate development and improve the welfare of village communities (Setiawan & Melinda, 2020).

Government Internal Control System (SPIP)

Implementation of Internal Control involves measuring, monitoring and directing resources within an organization (Aziiz & Prastiti, 2019). The criteria required for government control as a comparison of success are carried out according to SPIP guidelines.

Village Financial System (SISKEUDES)

SISKEUDES, as an application, is a structured and automated reporting method, which can reduce the risk of fraud thereby increasing the level of accountability. With more effective implementation and supervision of the Village Financial System (SISKEUDES), village financial governance can be clearer and more reliable (Katryn Natania Mega, LK 2022).

Procedure

The researcher wants to know how much accountability there is in Sedati District's village fund management when it comes to human resource competency, information technology utilisation, government internal control system (SPIP), and use of SISKEUDES. The research method applied is quantitative research with an exploratory approach. The population that is the focus of the research includes all village officials from nine villages in Sedati District who are directly involved in the research context.

The data collection method in this research involves the application of a questionnaire with responses based on a five-level Likert scale. Purposive sampling was the method used to choose the sample. Using SPSS (Statistical Product and Service Solutions) software, multiple linear analysis, validity and reliability testing, classical assumption testing, and descriptive statistical analysis techniques are all part of the data analysis process. The author chose SPSS because it makes data processing easier, especially in analyzing various significant variables in this research.

RESULT AND DISCUSSION

General Description of Research Objects

One of the subdistricts of Sidoarjo Regency is Sedati District, which is situated in the province of East Java. Sidoarjo Regency is situated geographically between the Gresik Regency and Surabaya Municipality in the north, Pasuruan Regency in the south, Mojokerto Regency in the west, and the Madura Strait in the east. The Sidoarjo Regency area has an area of around

63,438,534 hectares or the equivalent of 634.39 square kilometers. Sedati District, as one of the coastal districts, features a unique ecosystem, namely the transition zone between land and sea. These unique ecosystem characteristics provide great potential for Sedati District. The subjects of this research were village officials in Sedati District, selected using the purposive sampling method. Data for this research was collected through questionnaires distributed in nine villages in Sedati District. The respondents in the sample involved the Village Head, Village Secretariat, Village Treasurer and Government Head who have authority in the village apparatus.

Based on the results from Table 1, it shows that this research contained 5 variables with a sample size of 36 respondents. With details of the results of the Descriptive Statistics table with independent variables and dependent variables as follows:

Table 1

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Total_X1	36	29	39	34.28	2,742
Total_X2	36	23	29	25.64	1,759
Total_X3	36	34	45	38.53	3,660
Total_X4	36	27	35	29.97	2,311
Total_Y	36	22	30	26.56	2,699
Valid N (listwise)	36				

Source: SPSS Output Results, 2023

1. Human Resources (HR) Competency

Table 1 shows that the Human Resources (HR) Competency variable (X1) has an average value of 34.28 with a standard deviation of 2.742 with the highest value being 39 and the lowest value being 29.

2. Utilization of Information Technology (X2)

Table 1 shows that the Information Technology Utilization variable (X2) has an average value of 25.64 with a standard deviation of 1.759 with the highest value being 29 and the lowest value being 23.

3. Government Internal Control System (SPIP) (X3)

Table 1 shows that the Government Internal Control System (SPIP) variable (X3) has an average value of 38.53 with a standard deviation of 3.660 with the highest value being 45 and the lowest value being 34.

4. Use of SISKEUDES (X4)

Table 1 shows that the variable SISKEUDES Use (X4) has an average value of 29.97 with a standard deviation of 2.331 with the highest value being 35 and the lowest value being 27.

5. Village Fund Management Accountability (Y)

Table 1 shows that the Village Fund Management Accountability variable (Y) has an average value of 26.56 with a standard deviation of 2.699 with the highest value being 30 and the lowest value being 22.

Validity test

The following is a data validity test:

Variabel	Statement	The calculation results	Analysis of Calculation Results
Human resource competency	X1.1	0,748	0,748 > 0,2785 = Valid
	X1.2	0,652	0,652 > 0,2785 = Valid
	X1.3	0,478	0,478 > 0,2785 = Valid
	X1.4	0,656	0,656 > 0,2785 = Valid
	X1.5	0,550	0,550 > 0,2785 = Valid
	X1.6	0,585	0,585 > 0,2785 = Valid
	X1.7	0,683	0,683 > 0,2785 = Valid
	X1.8	0,664	0,664 > 0,2785 = Valid
Use of Information Technology	X2.1	0,748	0,748 > 0,2785 = Valid
	X2.2	0,712	0,712 > 0,2785 = Valid
	X2.3	0,635	0,635 > 0,2785 = Valid
	X2.4	0,723	0,723 > 0,2785 = Valid
	X2.5	0,327	0,327 > 0,2785 = Valid
	X2.6	0,351	0,351 > 0,2785 = Valid
Government Internal Control System	X3.1	0,834	0,834 > 0,2785 = Valid
	X3.2	0,840	0,840 > 0,2785 = Valid
	X3.3	0,793	0,793 > 0,2785 = Valid
	X3.4	0,816	0,816 > 0,2785 = Valid
	X3.5	0,844	0,844 > 0,2785 = Valid
	X3.6	0,776	0,776 > 0,2785 = Valid
	X3.7	0,916	0,916 > 0,2785 = Valid
	X3.8	0,823	0,823 > 0,2785 = Valid
	X3.9	0,860	0,860 > 0,2785 = Valid
Use of Siskeudes	X4.1	0,747	0,747 > 0,2785 = Valid
	X4.2	0,665	0,665 > 0,2785 = Valid
	X4.3	0,908	0,908 > 0,2785 = Valid
	X4.4	0,883	0,883 > 0,2785 = Valid
	X4.5	0,900	0,900 > 0,2785 = Valid
	X4.6	0,849	0,849 > 0,2785 = Valid
	X4.7	0,897	0,897 > 0,2785 = Valid
Accountability of Village Fund Management	Y.1	0,710	0,710 > 0,2785 = Valid
	Y.2	0,907	0,907 > 0,2785 = Valid
	Y.3	0,859	0,859 > 0,2785 = Valid
	Y.4	0,930	0,930 > 0,2785 = Valid
	Y.5	0,904	0,904 > 0,2785 = Valid
	Y.6	0,807	0,807 > 0,2785 = Valid

The attached Validity Test Table shows that the research instrument for the Human Resource Competency (HR) variable, which consists of 8 questions, obtained valid results because the calculated r value > r table was 0.2785. The Information Technology Utilization variable, with 6 questions, was also declared valid because the calculated r value > r table was 0.2785. Likewise with the Government Internal Control System (SPIP) variable which consists of 9 questions, the SISKEUDES Use variable with 7 questions, and the Village Fund Management Accountability variable which consists of 6 questions, all of which are declared valid because the calculated r value > r table is 0.2785 . Therefore, it can be concluded that the data from the independent variables and dependent variables in this study are reliable.

Reliability Test

The following is the data reliability test:

Variabel	Amount Statement	Cronbach Alpha	Information
Competence Source Power Human (HR)	9	0.770	Reliable
Utilization Technology Information	7	0.814	Reliable
System Government Internal Control (SPIP)	10	0.788	Reliable
Use of SISKEUDES	8	0.799	Reliable
Accountability Village Fund Management	7	0.808	Reliable

Source : SPSS Output Results , 2023

Based on the information in the table, it can be revealed that the variables Human Resource Competency (HR), Use of Information Technology, Government Internal Control System (SPIP), Use of SISKEUDES, and Village Fund Management Accountability show a high level of reliability, with a *Cronbach Alpha* value that exceeds 0.60. Thus, it can be concluded that the data used in this research has a very good level of reliability.

Classic assumption test

Data Normality Test

The following is a data normality test as follows:

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.66830526
	Most Extreme Differences	
	Absolute	.106
	Positive	.106
	Negative	-.080
Test Statistic		.106
Asymp. Sig. (2-tailed)		.200

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Hasil Output SPSS,2023

Based on the table above , the normality results show a significance value of $0.200 > 0.05$, which indicates that the significance value is greater than 0.05. Which concludes that the results

above are that all the data in this study is normally distributed.

Multicollinearity test

The following is a multicollinearity test :

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	(Constant)	10.132	5.517				1.837
Total_X1	.492	.146	.500	3.364	.002	1.000	1.000
Total_X2	.778	.227	.507	3.429	.002	1.000	1.000
Total_X3	.547	.088	.742	6.231	.000	.898	1.113
Total_X4	.789	.148	.676	5.348	.000	.714	1.401

a. Dependent Variable: Total_Y

Sumber : Hasil Output SPSS,2023

Based on the results of the Multicollinearity Test, it can be concluded by evaluating the tolerance value and Variance Inflation Factor (VIF) with the parameters that the Tolerance value is > 0.10 and the VIF value is < 10.00. This shows that the data presented does not show any indication of multicollinearity, so it can be assumed that there is no tendency for multicollinearity problems in the data that has been analyzed.

Heteroscedasticity test

The following is the heteroscedasticity test :

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.091	3.184		.657	.516
Total_X1	.105	.110	.266	.957	.346
Total_X2	-.198	.195	-.321	-1.016	.317
Total_X3	-.212	.129	-.714	-1.645	.110
Total_X4	.293	.145	.624	2.017	.052

a. Dependent Variable: Abs_Res

Sumber : Hasil Output SPSS,2023

Observing the Heteroscedasticity Test table above, it can be concluded that the variables involved show a significance value (Sig.) > 0.05. This indicates that in the research variables, there are no signs of heteroscedasticity in the regression model developed.

Hypothesis test
Multiple Linear Regression Analysis

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	10.132	5.517		1.837	.076
	X1	.492	.146	.500	3.364	.002
	X2	.778	.227	.507	3.429	.002
	X3	.547	.088	.742	6.231	.000
	X4	.789	.148	.676	5.348	.000

The regression model formed based on the table above is as follows:

$$Y = 10.132 + 0.492X1 + 0.778X2 + 0.547X3 + 0.789X4 + e$$

By using the multiple linear regression equation that has been obtained, it can be explained that the constant value (α) has a magnitude of 10.132. This value reflects that the variables Human Resource Competency (HR), Use of Information Technology, Government Internal Control System (SPIP), and Use of SISKEUDES are considered fixed or unchanged at zero, while the Village Fund Management Accountability value is 10.132.

Regression coefficients for certain variables show patterns that describe the relationship with the dependent variable. The regression coefficient for Human Resources Competency (HR) is 0.492, the regression coefficient for the Use of Information Technology is 0.778, the regression coefficient for the Government Internal Control System (SPIP) is 0.547, and the regression coefficient for the Use of SISKEUDES is 0.789. These values show a positive direction, which means that if the Human Resource Competency (HR), Utilization of Information Technology, Government Internal Control System (SPIP) and SISKEUDES variables increase, then there is a tendency for an increase in the Village Fund Management Accountability variable.

T test

		Coefficients ^a	
		t	Sig.
Model			
1	(Constant)	1.837	.076
	X1	3.364	.002
	X2	3.429	.002
	X3	6.231	.000
	X4	5.348	.000

a. Dependent Variable: Total_Y

Sumber : Hasil Output SPSS,2023

1. From the results of hypothesis testing (t test) in the table above, it shows that Human Resource Competency (HR) has a significance value of 0.002 with a calculated t value Of 3.364. This means that the significance value of 0.985 is smaller than the acceptable error level, namely 0.05 or (0.002 < 0.05), which shows that the Human Resources (HR) Competency variable has a significant effect on Village Fund Management Accountability. Thus, in

- this study, H₁ states that Human Resource Competency (HR) has a positive effect on Village Fund Management Accountability .
2. From the results of hypothesis testing (t test) in the table above, it shows that the use of Information Technology has a significance value of 0.002 with a calculated t value of 3.429. This means that the significance value of 0.002 is smaller than the acceptable error level, namely 0.05 or (0.002 < 0.05), which shows that the Information Technology Utilization variable has a significant effect on Village Fund Management Accountability. Thus, in this research, H₂ states that the use of Information Technology has a positive effect on Village Fund Management Accountability .
 3. From the results of hypothesis testing (t test) in the table above, it shows that the Government Internal Control System (SPIP) has a significance value of 0.000 with a calculated t value of 6.231. This means that the significance value of 0.000 is smaller than the acceptable error level, namely 0.05 or (0.000 < 0.05), which shows that the Government Internal Control System (SPIP) variable has a significant effect on Village Fund Management Accountability. Thus, in this research, H₃ states that the Government Internal Control System (SPIP) has a positive effect on Village Fund Management Accountability and **is accepted**.
 4. From the results of hypothesis testing (t test) in the table above, it shows that the use of SISKEUDES has a significance value of 0.000 with a calculated t value of 5.348. This means that the significance value of 0.000 is smaller than the acceptable error level, namely 0.05 or (0.000 < 0.05), which shows that the SISKEUDES Use variable has a significant effect on Village Fund Management Accountability. Thus, in this study, H₄ states that the use of SISKEUDES has a positive effect on Village Fund Management Accountability .

Simultaneous Significance Test (F - Test) (H5)

ANOVA

Model		Sum of Squares	df	Mean Square	F
Regression	157.475	4	39.369	12.528	.000 ^b
Residual	97.413	31	3.142		
Total	254.889	35			

a Dependent Variable: Total_Y

b Predictors: (Constant), Total_X4, Total_X1, Total_X2, Total_X3

Sumber : Hasil Output SPSS,2023

Based on the information listed in the table above, it can be seen that the calculated F value reaches 12.528, with an F Sig value of 0.000 or less than 0.05. This indicates that the regression model applied in this research meets the feasibility test standards. Therefore, it can be concluded that together, the variables Human Resource Competency (HR), Use of Information Technology, Government Internal Control System (SPIP), and Use of SISKEUDES influence the Village Fund Management Accountability variable.

Test (R²)

Model Summary

Model	R	R Square	Adjusted R Square
1	.786a	.618	.569

a Predictors: (Constant), Total_X1, Total_X2, Total_X3, Total_X4

Sumber : Hasil Output SPSS,2023

From the results of the Determination Coefficient Test in the table above, it can be concluded that the Adjusted R Square value is 0.569 or the equivalent of 56.9%. This value shows that the Village Fund Management Accountability variable can be explained by 56.9% by independent (free) variables consisting of Human Resource Competency (HR), Use of Information Technology, Government Internal Control System (SPIP), and Use of SISKEUDES. The remainder, around 43.1%, is influenced by other factors not included in this research equation.

CONCLUSION

This research was carried out with the aim of evaluating the possible impact of Human Resource Competency (HR), Use of Information Technology, Government Internal Control System (SPIP), and Use of SISKEUDES on the level of Accountability in Village Fund Management. Respondents involved in this research included 36 people from 9 villages in Sedati District. The results of the analysis show that Human Resources Competency (HR), Use of Information Technology, Government Internal Control System (SPIP) and the use of SISKEUDES has a positive and significant influence on Village Fund Management Accountability, so the hypothesis for these variables is accepted.

Village officials, the Village Consultative Body (BPD), and the community are expected to utilize the findings of this research as a source of information to increase the level of Human Resources (HR) Competency, Use of Information Technology, Government Internal Control System (SPIP), and Use of SISKEUDES. This is expected to help improve the implementation of assigned tasks and create a better level of accountability in the management of village funds. For future research, it is recommended that researchers pay careful attention to the timing of distributing questionnaires and choose appropriate times, ensuring that respondents have adequate time available to be contacted.

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