

The Affecting Factors Accountability of Village Funds Management in Seririt Sub-District

I Komang Kumara Wijaya¹, Ketut Alit Suardana²

^{1,2}Udayana University

^{1,2} Faculty of Economics and Bussiness, Bali, Indonesia

Abstract: Accountability is the responsibility of the village government related to the management of village funds to the public in a transparent, honest, orderly and disciplined manner. The purpose of giving village funds is in line with constitution No. 6 of 2014, namely improving the welfare of the Society. This study aims to determine the effect of budget goal clarity, village apparatus competence, leadership of village headman, society participation and reporting system on village fund management accountability. The study was conducted in 20 villages located in Seririt Sub-District. The respondents of this study refer to the minister of home affairs regulation No. 20 of 2018, namely the village headman, village secretary, and the finance committee. Total respondents in this study were 60 people. Determination of the sample using the census method and data collection using a questionnaire. The data analysis technique used is multiple linear regression analysis. The partial test results show that the budget goal clarity, village apparatus competence, leadership of the village headman, Society participation and reporting system each have a positive influence on the accountability of village fund management in Seririt Sub-District.

Keywords: Accountability, budget goal clarity, village apparatus competence, leadership of village headman, society participation, dan reporting system.

I. INTRODUCTION

The Constitution on villages is a form of government seriousness in increasing village development, where villages are expected to be able to manage their own regions including managing assets, resources and regional income to improve the quality of life in the village and the welfare of the Society (Firmanzah, 2014). In order to realize the independence of the village in managing village assets, resources and income, Constitution No. 6 of 2014 requires the government to allocate village funds through The Indonesian Budget (as a source of village income). Village income comes from village original income, village funds sourced from The Indonesian Budget, part of the Regional Tax and Regional Retribution proceeds district / city, village fund allocations from the district / city, financial assistance from the Provincial Regional Government Budget and district / city Regional Government Budget, as well as 3rd party grants and donations (Ministry of Finance of the Republic of Indonesia, 2017).

The Village funds are The Indonesian Budget funds that are transferred through the Regional Government Budget for villages in the implementation of development and empowerment of rural communities. The amount of village funds received is 10 percent of The Indonesian Budget which is transferred in stages with regard to population, poverty, area, and geographical difficulty level. In 2019 village funds for each region will increase by Rp. 70 trillion. The increase in village funds was also felt by the Province of Bali which in the previous year experienced a decrease in revenue of around Rp 531 billion, and in 2019 Bali obtained village funds of Rp 630.19 billion.

TABLE 1: THE DETAILS OF REVENUE OF VILLAGE FUNDS IN 2019 (in thousands of rupiah)

No	City/ Regency	Total of Village	Allocation of funds	Allocation of the basis funds	Allocation of Formula	TOTAL
1	Badung	46	672.421	30.931.384	21.653.383	52.584.767
2	Bangli	68	672.421	45.724.654	15.609.991	61.334.645
3	Buleleng	129	672.421	86.742.359	37.284.379	124.026.738
4	Gianyar	64	672.421	43.034.969	16.957.330	59.992.299
5	Jembrana	41	672.421	27.569.277	21.473.901	49.043.178
6	Karangasem	75	672.421	50.431.604	28.287.370	78.718.974
7	Klungkung	53	672.421	35.638.333	15.895.649	51.533.982
8	Tabanan	133	672.421	89.432.044	28.772.498	118.204.542
9	Denpasar	27	672.421	18.155.377	16.595.084	34.750.461
TOTAL						630.189.586

Source: www.djpk.kemenkeu.go.id, 2019

Buleleng Regency consists of 129 villages which are the regencies with the highest village funds received for Bali Province when compared to Tabanan Regency which has 133 villages. This is inseparable from the poverty level experienced by the people of Buleleng, its geographical location, population and also the area of Buleleng Regency. (Ministry of Finance of the Republic of Indonesia, 2017) data can be seen in Table 2.

TABLE 2: AREA, POPULATION, SOCIETY POOR

No	City/ Regency	Area (KM2)	Population (thousands)	Society Poor (thousands)
1	Badung	418,52	656,9	12,97
2	Bangli	520,81	226,2	11,05
3	Buleleng	1365,88	657,2	35,2
4	Gianyar	368,00	508,1	21,26
5	Jembrana	841,80	276,6	14,35
6	Karangasem	839,54	414,8	26,02
7	Klungkung	315,00	178,3	10,43
8	Tabanan	839,33	443,5	19,77
9	Denpasar	127,78	930,6	20,72

Source: <https://bali.bps.go.id/>, 2018

TABLE 3: THE REVENUE VILLAGE FUNDS BULELENG REGENCY (In thousand Rupiah)

No	Sub-district	Village funds
1	Gerokgak	15,696,515
2	Seririt	19,048,690
3	Busungbiu	12,960,316
4	Banjar	16,086,360
5	Sukasada	13,675,454
6	Buleleng	10,262,625
7	Sawan	12,843,421
8	Kubutambahan	13,515,915
9	Tejakula	9,937,442
TOTAL		124,026,738

Source: <http://bulelengkab.go.id>, 2019

Table 3 shows the amount of village funds received by each sub-district in Buleleng Regency. Seririt Sub-District is the district with the highest village funds received in Buleleng Regency with the acquisition of Rp19,048,690,000 and was distributed to twenty existing villages. Based on data submitted by the Village Society Empowerment Agency in the news released by Baliexpress on September 12, 2019, a total of 29 villages in Buleleng Regency were threatened with not being able to disburse phase III village funds because they were considered not complying with the existing rules namely not yet completing and submitting the Budget Realization Report and Accountability Report on the use of village funds in stages I and II (Suarna, 2019). Five of the 29 (twenty nine) villages are located in Seririt Sub-District, namely Ularan Village, Tangguwisia Village, Pengastulan Village, Bubunan Village and Umeanyar Village. Whereas the Minister of Home Affairs Regulation No. 20 of 2018 explains that the report submitted by the Village Headman is a form of accountability for the funds obtained and also as a condition for disbursement of village funds. Reporting on the budget realization report and on time accountability report is a form of accountability.

Accountability is a tool to minimize the gap between society and government and to increase public trust (Mahayani, 2017). Village funds management accountability is part of public sector accounting, considering that the funds obtained in the management of village funds are sourced from public funds and are used to provide services to the public. According to agency theory on village fund management, the central government and the Society are the owners (principal) and the regional government as an agent who is given trust in managing the existing funds. So that there is a need for accountability for the management. The intended accountability does not only include formal financial accountability within the organization, but also includes compliance with the rules, organizational environment, society and government (Mahayani, 2017).

Performance Accountability Report of Seririt Sub-District Government Office in 2018 explained that the problems faced in the administration of government affairs were the lack of human resources or apparatus capacity in carrying out their main tasks and functions, not yet optimal apparatus using technology, low work discipline, and lack of coordination and communication between staff and leadership in carrying out main tasks and function. The achievement of accountability can be seen from the budget, accounting controls, and reporting system (Suratmi *et al.*, 2014). Nurjaman (2015) states that the factors that influence the success of village development are the capacity of village officials, society participation, and leadership from the village headman.

A budget can be defined as an allotment plan for existing resources and is usually expressed in units of numbers or money. The thing that must be considered in preparing a budget is the accuracy of the targets of the budget so that the expected goals are able to be achieved. Budget goal clarity can be interpreted as how clear the purpose of the budget is made so that the budget can be understood and accounted for by the person authorized. Research conducted by Arta and Rasmini (2019) concluded that the budget goal clarity had a positive effect on village funds management accountability. The results obtained are in line with the results of Hidayattullah and Herdjiono's (2015) research which showed that the budget goal clarity had a significant positive effect on accountability. Different results were obtained in a study conducted by Nangoy *et al.* (2016) which concluded that the budget goal clarity did not significantly influence the performance of local government officials.

The competent competence of the village headman and also the understanding of the village apparatus in managing village funds is very important in realizing the goals set out in the budget design. The lack of competence from village officials will influence and even become obstacles in the process of managing village funds. High human resource competence will affect the competitive quality of an agency. This shows that the better the competency possessed, the village apparatus will be said to be accountable. Not always violations or corruption committed by village officials is intentional, but is a result of the low competence they have. Diansari (2015) states that the factor that hinders the management of village funds is the limited ability of the village apparatus to manage village finances. Research conducted by Santoso (2016) and Thomas (2013) concluded that human resource competence has a significant effect on regional financial accountability. The study is in line with research conducted by Dewi and Gayatri (2019) which concluded that competency partially has a positive effect on accountability. In contrast to the results of research conducted by Prasetya *et al.* (2017), concluding that resource competence has a negative effect on the quality of implementation of the Village Financial System (Siskeudes) which is a system of accountability for village fund management.

Leadership is also related to the competence that is qualified from an individual that he acquired because through the process of education and also experience. Surya *et al.*, (2017) states that leadership is an attempt to influence someone to achieve something that has been predetermined. A good leader in Hinduism should apply the concept of Asta Brata

leadership, which in general the leadership style that is implied is to achieve the welfare of the people. The better the relationship between the leader and the Society, the better will the Society will have in the success of the development planned by the government. The leadership in managing village funds refers to the leadership of the village headman as the holder of village financial management authority. The role of the village headman in managing village funds is very important in achieving the objectives outlined in the budget. Research conducted by Wahyuni (2015) states that leadership style has a positive effect on employee performance. These results contradict the results obtained by Mahayani (2017) that leadership does not have a positive effect on village funds management accountability in the cultural context of Tri Hita Karana.

Society participation is defined as the involvement of Society members in development from the planning process to implementation, society participation can also be interpreted as an effort to empower the Society to achieve the results of village development (Adisasmita, 2010). The better the relationship between the government and the Society, the Society will voluntarily help the village development process. Naimah (2017) states that society participation is a form of evaluation and control of government performance to minimize authority abuse. Research conducted by Dewi and Gayatri (2019) concluded that society participation partially had a positive effect on accountability. These results are different from the results of research conducted by Lestari (2014) and Retnaningtyas (2016) that participation does not affect the financial performance of regional work units.

Reporting system is an accountability made by the party given the trust. Good reporting should be able to be used to monitor and control performance in budget execution. The government as an agent has an obligation to be able to convey information that is presented honestly, objectively, and also transparently. Hidayattullah and Herdjiono's research (2015) stated that the reporting system had a significant effect on accountability. This result is actually different from what was concluded by Setiawan (2013), namely the reporting system has no effect on accountability.

The amount of village funds obtained by Seririt Subdistrict was added to the case of misuse of village funds allocation in 2016 and a number of villages in Seririt experienced delays in reporting accountability reflecting the low accountability of village officials in Seririt Sub-District.

II. CONCEPTUAL MODEL AND HYPOTESIS DEVELOPMENT

The Effect of Budget Goal Clarity on Village Fund Management Accountability

The Agency theory explains that accountability is a form of accountability for the performance of the funds obtained, therefore budget goal clarity is very necessary so that goals can be achieved. The budget preparation process must also pay attention to the rules that apply, so that it can realize accountability. Budget goal clarity can be interpreted as the extent to which the stipulated budget is able to be understood and used to achieve the desired goals. Budget goal clarity refers to the extent to which budget targets are stated specifically and clearly, and are understood by those responsible for achieving them (Kenis, 1979). The more clear the direction and purpose of the budget will make it easier in the implementation process to achieve goals. Setting goals or objectives becomes the most important part of performance (Locke, 1968). It is clear that budget targets will facilitate accountability or failure in the implementation of organizational tasks in order to achieve the goals and targets that have been set before Solekhah *et al.*, (2016).

Research conducted by Zakiyudin and Suyanto (2015) concluded that the budget goal clarity had a significant positive effect on accountability. These results are in line with the results obtained by Judarmita and Supadmi (2017), Arta and Rasmini (2019) who concluded that the budget goal clarity has a positive effect on accountability, which means that the clearer the budget in village financial management will be the higher the accountability of village financial managers.

It can be concluded that the budget goal clarity is an inseparable part in financial management and also accountability. Where the clarity of the intended target will make it easier for managers to carry out the budget and also account for it. Based on the description, the hypothesis proposed in this study is.

H₁: Budget goal clarity has a positive effect on village funds management accountability.

The Effect of Competence on Accountability in Village Fund Management

The Agency theory according to Jensen and Meckling (1976) describes the relationship between capital owners and managers who are given confidence in managing and making decisions on behalf of the principal. This agency theory is expected to be able to minimize conflicts of interest that occur between principals and agents, in this case the government

as the manager of funds and the Society as the subject of development. Problems that are often faced in the delegation of authority related to funds are very difficult to avoid. These problems usually occur because of personal interests which ultimately have a negative impact on society. The Society is expected to be able to conduct oversight of village fund governance in accordance with the budget made previously. Not only the Society, agents or village officials must obey in maintaining the trust given by the principal (central government and Society).

A person's compliance with rules and norms is a reflection of his competence. Village apparatus competence is absolutely necessary in managing village funds for the development of various aspects by utilizing intelligence, knowledge, skills and behavior to create optimal village development (Anto and Amir, 2017). Village officials in managing village funds must obey the rules set out in the Constitution which demand accountability in their management (Dewi and Gayatri, 2019). Compliance with the law in question is the Minister of Home Affairs Regulation No. 20 of 2018, and the Regulations of the Regent of Buleleng No. 21 of 2019. Competence is one of the factors that influence accountability (Mada *et al.*, 2015). Competence can be interpreted as an individual characteristic related to the reference criteria of effectiveness and excellence of someone in doing work (Amin, 2015).

People who have competencies are expected to have good performance to realize organizational goals (Wardhana *et al.*, 2015). The high demand for village funds management accountability must be balanced by employing people who have competence in the financial sector (Prasetya *et al.*, 2017). Research on competencies conducted by Mada (2015), Wardhana (2015), Dewi and Gayatri (2019) provide the same conclusion that competence has a positive effect on accountability. A similar result was obtained by Amin (2015) in his research which concluded that competency simultaneously affected employee performance. Umar *et al.*, (2018) concluded that employee competence had a positive effect on the implementation of village funds management. It can be concluded that the competence of village officials in managing village finance influences the optimization of the achievement of the objectives of the provision of village funds, not only that the village apparatus is also required to comply with the applicable laws and regulations so that reports submitted to the public and also the central government have value benefits and can be trusted. Based on the description, the hypothesis proposed in this study is.

H₂: Village apparatus competence has a positive effect on village funds management accountability.

The Effect of Leadership of Village Headman on Accountability Management of Village Funds

The role theory explains that the village headman in terms of managing village funds acts as a person in charge of the running of activities that have been poured into the form of the budget. The accountability mechanism carried out by the village headman (Perbekel) is to provide a report on the realization of regional government budget implementation to the regent or mayor through the Chief of Sub District accompanied by a report on village property assets as of December 31 and reports on government and local government programs that enter the village regulated by the Minister of Home Affairs Regulation No. 20 of 2018 and Buleleng Regent Regulation No. 21 of 2019. Based on Article 29 of Constitution No. 6 of 2014 concerning Villages, village headmen are prohibited from taking actions that can harm the interests of the Society such as making decisions that are beneficial to themselves and their families, abuse of authority, discriminatory actions, concurrent positions and so on. Leadership is considered a form of centralized control where one individual gives strength and influence to others (Curral *et al.*, 2016). Speaking of leadership, there is a main point that is the focus of everyone's attention, namely the leader. Both the leaders are women and men. Problems often arise as a result of gender discrimination between men and women. The success of a man's role as a leader is considered to originate from internal factors, namely his abilities and skills while women are considered successful because of external factors namely luck and also lighter tasks (Crites *et al.*, 2015). The achievement of the goals of the organization is strongly influenced by the role of the leader in it (Dewi and Gayatri, 2019). Efforts that can be done by a leader to influence subordinates to work well is by establishing good relationships through friendly and sympathetic attitudes, so that between leaders and subordinates there will be social and emotional ties such as mutual trust. This condition is what every subordinate hopes that the leader does not treat it only as a means of production (Crites *et al.*, 2015). Responsible leaders will always give good direction to their subordinates (Ratu *et al.*, 2018).

Asta Brata leadership is a form of leadership that is believed by Balinese as a guide to becoming a good leader, consisting of 8 (eight) leadership characteristics namely Yama Brata, Indra Brata, Surya Brata, Candra Brata, Kuwera Brata, Agni Brata, Bayu Brata, and Baruna Brata. The success of an individual becoming a leader is influenced by intellectual quotient (IQ), emotional quotient (EQ), spiritual quotient (SQ) and also adversity quotient (AQ) (Dharmanegara *et al.*, 2013).

Previous research on leadership was conducted by Ratu *et al.* (2018) which concluded that leadership had a positive effect on the performance of the preparation of government institutions' accountability reports, Pertiwi (2017) concluded that leadership style had a positive effect on the performance of local government. A similar result was obtained by Ekaningtyas (2016) who concluded that transformational leadership style can improve the quality of work and also research conducted by Dharmanegara *et al.*, (2013) concluded that the better Asta Brata leadership of a leader is felt by its employees, it will encourage improvement karwayan performance.

It can be concluded that the leadership of a village headman (Perbekel) is related to the role he gets, so from that role comes the responsibility to carry out his duties in accordance with applicable regulations. By doing so, the objectives to be achieved will be implemented well. Based on the description, the hypothesis proposed in this study is.

H₃: Leadership of village headman has a positive effect on village funds management accountability.

The Effect of Society Participation on the Accountability of Village Fund Management

Society in role theory plays an important role for the realization of accountability. The role is the principal and also the subject of development. Society participation is a process of society as individuals or social groups that take part in the planning, implementation and monitoring of policies that directly affect their lives (Arta and Rasmini, 2019). Public participation is a tool that can be used to make environmental planning and management that is credible and also has sustainable value (Carreira *et al.*, 2017). Agency theory also explains that Society participation is an effort to avoid conflicts that occur between agents and principals, whereby Society involvement in managing village funds can prevent actions that are beneficial to agents. Society as a principal in an agency relationship has the right to obtain accountability from the principal for the performance performed (Dewi and Gayatri, 2019). Good village development planning should involve the Society because it is the Society who knows the condition of their own village both potential and existing problems (Mahayani, 2017). Participation in the preparation of government budgets is an effort to create a good management control system to achieve performance targets (Nangoy *et al.*, 2016). Based on the Minister of Home Affairs Regulation No. 20 of 2018 and Buleleng Regent Regulation No. 21 of 2019, the Society is the subject of development, therefore Society participation in the process of implementing village funds is very important.

The pattern of relationships that should occur in the management of regional government budget is that the Society participates in planning, knows transparently the financial condition of the village and the village government as an agent must submit accountability in managing finances (Mahayani, 2017). Society participation is not only in the planning and supervision process, but also in the implementation, as well as the acceptance and utilization of results (Sugista, 2017). People who feel that their participation has a positive impact, then Society participation in managing village funds will increase, and vice versa (Carreira *et al.*, 2016). Research conducted by Nangoy *et al.* (2016) concluded that society participation had a significant effect on the performance of local government officials, Arta and Rasmini (2019) concluded that society participation had a positive effect on village funds management accountability, in line with research conducted by Mahayani (2017) , Dewi and Gayatri (2019). As well as research conducted by Sugista (2017) concludes that Society participation in village financial management will increase village development.

It can be concluded that the Society as the subject of village development is very important in participating in every village fund management process, bearing in mind that the Society is most aware of the problems faced in their area. Village officials should also be aware of their responsibilities as a manager and comply with applicable regulations. Based on the description, the hypothesis proposed in this study is.

H₄: Society participation has a positive effect on village funds management accountability.

The Effect of Reporting system on Village Fund Management Accountability

Agency theory explains the importance of reporting in order to maintain the trust given by the central government and the Society in managing village finances through accountability. Minister of Home Affairs Regulation No. 20 of 2018 and the Regulations of the Regent of Buleleng in 2019 states that the village headman is required to submit a report on the realization of the regional government budget usage. The existence of this regulation makes village officials must obey the applicable rules. This compliance is a result of the role that village officials play in managing village funds.

Reporting system is a report that can be used to monitor performance, evaluate the implementation of village funds management, and decision making. Village financial managers have an obligation to provide financial information and supporting information used in economic, social and political decision making by interested parties (Arta and Rasmini, 2019). Village financial management requires the people involved in reporting to create transparent and also accountable management, because in the financial statements presented there is certainly an explanation of the use accompanied by clear reasons, so that the manager is protected from negative stigma from the Society (Judarmita and Supadmi, 2017).

Head of the National Standardization Agency No. 5 of 2016 describes performance reporting is the responsibility for the implementation of activities that involve a predetermined budget as a form of performance reports containing accountability information on efforts to achieve output while still paying attention to the principles of accountability and benefits. Agencies that have an obligation to submit accountability are agencies from the central government, district / city government (Setiawan, 2013). Reporting systems in the public sector refer to Government Accounting Standards set out in PP No. 71 of 2010 which includes the process of recording, classification and reporting as well as reporting. In addition, to ensure the quality of the report presented has benefits, it can be seen from the conformity with the Minister of Home Affairs Regulation No. 20 of 2018. Previous research conducted by Judarmita and Supadmi (2017), Arta and Rasmini (2019) concluded that the reporting system had a positive effect on accountability, other studies were also carried out by Zakiyudin (2015), and Fitriana *et al.*, (2018) concludes that the reporting system has a positive effect on accountability. Hidayattullah and Herdjiono (2015) and Wahdatul *et al.*, (2016) concluded that the reporting system had a positive and significant effect on accountability. It can be concluded that the reporting system is part of the duties and responsibilities of village officials including the village headman arising from their social status. The report is an accountability to superiors to be used as evaluation material for the implementation. Based on the description, the hypothesis proposed in this study is as follows:

H₅: Reporting system has a positive effect on village funds management accountability.

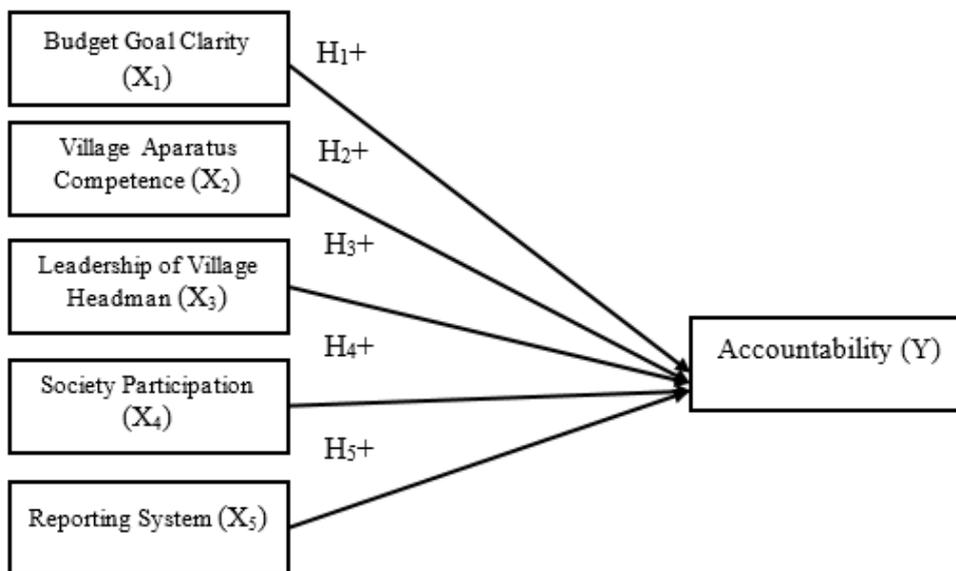


Figure 1: Conceptual Model

III. RESEARCH METHODOLOGY

This research was conducted using a quantitative approach in the form of associative research. This research was conducted in Buleleng Regency, Seririt Sub-District by taking a sample of 20 villages in Seririt. The object of this research is the influence of budget goal clarity, competence, leadership of village headman, society participation and reporting system on village funds management accountability. The population in this study were all villages in Seririt Sub-District, amounting to 20 villages. The sample chosen from the population must be truly representative. The sample in this study was that all villages in Seririt Sub-District were 20 villages. Respondents in this study refer to the Minister of Home Affairs Regulation No. 20 of 2018, namely the village headman (Perbekel) as the holder of the power of the village financial manager, the village secretary as the executive coordinator of the village financial manager, and the finance committee who carries out treasury duties in each village in Seririt Sub-District, Buleleng Regency. Thus, the total

respondents from 20 villages in Seririt Sub-District were 60 respondents. The data collection method used in this study is saturated or census sampling. Saturated sampling is a non-probability sampling technique in which the researcher uses all members of the population to be sampled in the study. This research used multiple regression analysis.

IV. RESEARCH FINDING AND DISCUSSION

The characteristics of the respondents in this study were profiles of 60 respondents who participated in filling out the questionnaire. The profile of the respondents contained in the questionnaire consisted of four aspects, namely: gender, age, marital status, education, and tenure. The description of the characteristics of respondents can be seen in Table 4:

TABLE 4: CHARACTERISTICS OF RESPONDENT

Characteristic	Classification	Respondent	(%)
Gender	Male	51	85
	Female	9	15
	Total	60	100
Age	21-35 years	9	15
	36-50 years	34	57
	> 50 years	17	28
	Total	60	100
Education	High School	41	68
	Diploma	7	12
	Bachelor	12	20
	Total	60	100
Tenure	1-5 years	36	60
	6-10 years	10	17
	11-15 years	2	3
	> 15 years	12	20
	Total	60	100
Marital Status	Married	55	92
	Unmarried	5	8
	Total	60	100

Source: Primary data processed, 2019

Based on Table 4, it can be seen that the respondents in this study were mostly male, which means that there are still gaps in the number of female village officials who have a core role in village governance. It can be concluded that the respondents in this study were mostly aged between 36-50 years. It can be explained that respondents in this study include early adulthood (18-40 years) and middle adulthood (41-60 years). A person's ability to manage emotions and stress can be influenced by age, this is because every year that is passed will give individuals the experience to overcome the problems faced. Therefore, the village apparatus in all Seririt Subdistrict villages are considered capable of resolving problems encountered in the budget implementation process and realizing village funds management accountability. It can be explained that the respondents in this study were mostly married considering the age data had passed the minimum age limit set in the Constitution. It can be explained that village officials in each village in Seririt Sub-District are mostly from high school education. With the educational background they have and the willingness of the village apparatus to learn, in carrying out their duties of managing village funds the village apparatus is able to achieve the expected goals of village funds. It can be seen that respondents who work for 1-5 years have 36 people (60 percent), respondents who have worked 6-10 years for 10 people (17 percent), respondents who have worked 11-15 years for 2 people (3 percent), and respondents with years of work > 15 years totaling 12 people (20 percent). So that most respondents in this study only worked between 1-5 years.

The calculation of multiple linear regression coefficients is done by regression analysis through SPSS 18.0 for Windows software, the results shown in Table 4.5.

TABLE 5: THE RESULT OF MULTIPLE LINEAR REGRESSION ANALYSIS

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2,451	3.903		-,628	0,533
Budget goal clarity	0,128	0,055	0,165	2,339	0,023
Village apparatus competence	0,124	0,055	0,194	2,258	0,028
Leadership of village headman	0,16	0,072	0,166	2,221	0,031
Society participation	0,277	0,102	0,251	2,724	0,009
Reporting system	0,772	0,107	0,584	7,201	0
<i>R Square</i>			0,815		
<i>Adjusted R Square</i>			0,798		
F statistic			47,504		
Sig. F			0,000		

Source: Primary data processed, 2019

Based on the results of the multiple linear regression analysis as presented in Table 5, the regression equation can be made as follows.

$$Y = -2,451 + 0,128X_1 + 0,124X_2 + 0,160X_3 + 0,277X_4 + 0,772X_5 \dots\dots\dots (1)$$

The regression coefficient value of each independent variable is positive with a significance value of t test less than 0.05. This shows that all independent variables have a significant positive effect on the dependent variable. Based on the regression model, it can be interpreted as follows.

- 1) The constant value of -2,451 indicates if the variable budget goal clarity (X1), village apparatus competence (X2), leadership of village headman (X3), society participation (X4), and reporting system (X5) has a value or equal to 0 (constant), then the accountability variable management of village funds (Y) decreased by 2,451.
- 2) The variable budget goal clarity (X1) has a coefficient value of 0.128 which indicates that there is a positive influence on the accountability variable (Y) which means that if the variable budget goal clarity (X1) rises by one unit assuming the other variables are considered constant, then the variable accountability increased by 0.128.
- 3) The village apparatus competence (X2) variable has a coefficient value of 0.124 which indicates that there is a positive influence on the accountability variable (Y) which means that if the village apparatus competence (X2) variable increases by one unit assuming the other variables are considered constant, then the variable accountability increased by 0.124.
- 4) The variable of leadership of village headman (X3) has a coefficient value of 0.160 which indicates that there is a positive influence on the accountability variable (Y) which means that if the variable leadership of village headman (X3) rises by one unit assuming other variables are considered constant, then the accountability variable increases by 0.160.
- 5) Society participation variable (X4) has a coefficient value of 0.277 which indicates that there is a positive influence on the accountability variable (Y) which means that if the society participation variable (X4) rises by one unit assuming the other variables are considered constant, then the accountability variable increases amounted to 0.277.
- 6) The reporting system variable (X5) has a coefficient value of 0.772 which indicates that there is a positive influence on the accountability variable (Y) which means that if the reporting system variable (X5) rises by one unit assuming the other variables are considered constant, the accountability variable increases amounted to 0.772.

The magnitude of the influence of independent variables on the dependent variable shown by the total determination value (R Square) of 0.815 means that 81.5 percent of the variation in village funds management accountability is influenced by variations in the budget goal clarity, village apparatus competence, leadership of village headman, society participation, and reporting system while the remaining 18.5 percent is explained by other factors not included in the model.

The Effect of Budget Goal Clarity on Village Fund Management Accountability

The results of this study are in line with agency theory that explains the pattern of corporate management relationships such as legal, cultural, and institutional arrangements that determine the oversight mechanism. The budget can be used as a means of supervision over the management of village funds. Supervision is carried out to prevent conflicts of interest that occur between agents and principals. The budget goal clarity will facilitate the process of implementation and accountability and will increase accountability in the management of village funds. Arta and Rasmini (2019) explain that unclear budgetary objectives will cause problems in realization and also appear dissatisfaction in carrying out work. Zakiyudin (2015) also explained that an ineffective and non-performance-oriented budget would frustrate the planning that had been made.

The results of this study are in line with research conducted by Zakiyudin and Suyanto (2015) and Judarmita and Supadmi (2017) who concluded that the budget goal clarity had a significant positive effect on accountability, as well as research conducted by Arta and Rasmini (2019) concluded that the budget goal clarity has a positive effect on accountability. The more clear and specific the village apparatus are in preparing the budget, the easier it will be to implement the budget, considering that the budget is a reflection of the objectives to be achieved through village funds. Identifying the budget clearly will make it easier for village officials to achieve the expected performance. The achievement of expected performance will affect the management accountability.

The Effect of Competence on Accountability in Village Fund Management

The results of this study are in line with agency theory which explains that village officials are principals who are given the confidence to manage village funds to improve the welfare of the Society. Village officials in managing village funds must obey the rules that apply because the observance of village officials is a reflection of their competencies as explained by the theory of compliance. The competencies possessed by village officials play a role in the implementation process to accountability to the central government and to the Society for funds obtained. Diansari (2015) states that the factor that hinders the management of village funds is the limited ability of the village apparatus to manage village finances.

Amin (2015) explains that competence is the ability to be able to do work based on the skills and knowledge possessed and supported by work demands. Village apparatus competence is very much needed in managing village funds in order to achieve the objectives of village funds through knowledge, skills and behavior in work (Dewi and Gayatri, 2019). The results of this study are in line with research conducted by Santoso (2016) which concluded that human resource competence has a significant positive effect on accountability. Likewise with the results obtained by Dewi and Gayatri (2019) which concluded that competency partially had a significant positive effect on accountability. Competence is an ability that is obtained by individuals from the learning process and experience. Owned competence will be very instrumental in carrying out their duties. The high level of competency possessed by village officials will greatly assist the process of managing village funds from the budget preparation process until the budget is reported later. The higher the competency of village officials, the higher the accountability of village fund management.

The Effect of Leadership of Village Headman on Accountability Management of Village Funds

These results support the role theory that explains that the village headman in managing village funds is responsible for running the activities that have been poured into the form of the budget. Role theory is also in line with the Minister of Home Affairs Regulation No. 20 of 2018 which explains that the village headman is responsible for village financial managers. The accountability mechanism carried out by the village headman is by submitting a report on the realization of the regional government budget implementation to the regents or mayors through the Chief of Sub District. Reporting conducted by the village headman aims to create information symmetry between agents and principals so agency problems can be minimized.

Dewi and Gayatri (2019) explain that the achievement of the goals of the organization is strongly influenced by the role of the leader in the organization. The results of this study are in line with research conducted by Ratu *et al.* (2018) which concluded that leadership has a significant positive effect on the performance of accountability report drafting. The role of the village headman in managing village funds is very important in achieving the objectives outlined in the budget. Good leadership from the village headman will always strive to achieve common goals and avoid goals that only benefit themselves. The ability of the village headman to embrace the Society and village officials to jointly realize the objectives of village funds will greatly affect the accountability of village fund management.

The Effect of Society Participation on the Accountability of Village Fund Management

The results of this study are in line with agency theory that explains society participation is an effort to avoid conflicts that occur between agents and principals, where the existence of society participation in managing village funds can prevent actions that are beneficial to agents. This result also supports role theory which explains that the Society plays an important role in the process of implementing village funds, where the Society acts as the principal and also as the subject of development. Arta and Rasmini (2019) explain that society participation is a process of society as individuals or social groups taking a role in the process of planning, implementing and monitoring policies that directly affect their lives.

The results of this study are in line with the results obtained by Mahayani (2017), Dewi and Gayatri (2019) and Arta and Rasmini (2019) who concluded that Society participation had a significant positive effect on village funds management accountability. The Society in managing village funds is the subject of development who is most aware of the problems that occur in their area. The existence of society participation in managing village funds will facilitate the achievement of the objectives of the provision of village funds. The existence of Society participation in the management of village funds is also able to prevent acts of fraud committed by village officials because the Society can oversee the process of village funds management. Thus, the higher the Society participation, the higher the accountability in managing village funds.

The Effect of Reporting system on Village Fund Management Accountability

Agency theory explains the importance of reporting in order to maintain the trust given by the central government and also the Society in managing village finances through accountability as explained in the Minister of Home Affairs Regulation No. 20 of 2018 which states that the village headman is obliged to submit a report on the realization of the use of regional government budget. The regulation requires village officials to comply with applicable regulations. This compliance arises because of the role it has as the manager of village funds as well as a reflection of its competence. Reporting system is a report that describes the system of accountability from subordinates to superiors.

The results of this study are in line with the results obtained by Zakiyudin (2015), Judarmita and Supadmi (2017), Fitriana *et al.*, (2018), Arta and Rasmini (2019) who concluded that the reporting system had a significant positive effect on accountability. Likewise, the results obtained by Hidayatullah and Herdjiono (2015) concluded that the reporting system had a positive and significant effect on accountability. A good reporting system will produce information that has beneficial value for its users. In order to produce information that has the value of the benefits of reporting done by village officials must pay attention to the Minister of Home Affairs Regulation No, 20 of 2018 and Government Accounting Standards, and the submission must be timely because if the report presented is good but not submitted in a timely manner then the report It cannot be used to make decisions by users. Users of this information are the central government that is used to evaluate the management of village funds. The evaluation was carried out to ensure that the village funds provided were actually used for the benefit of the Society. The better the reporting of village officials on the funds obtained, the higher the accountability of village funds management.

V. CONCLUSIONS AND SUGGESTIONS

Based on the discussion that has been explained, the conclusion of this research is that the more clear and specific the budget is arranged, it will simplify the budget implementation process so that with this facility it will increase accountability of village funds management, as well as the competency of village officials. The high village apparatus competence in managing village funds sourced from their knowledge and experience will improve village fund management accountability. A good leadership of village headman will ensure the purpose of providing village funds can be implemented optimally, therefore the better the leadership of village headman, the better the accountability of village funds management. Village fund management also needs to involve the Society because the Society is the principal and also the subject of development who is most aware of the problems facing the region, therefore the higher the Society participation, the higher the accountability of village funds management. Reporting is a form of accountability for the funds that have been given, the better the reporting system of village fund management, the higher the accountability in village fund management.

Based on the discussion and conclusions from this research, suggestions that the author can give to the government as the manager of village funds that have been given trust must pay more attention to the clarity in the budget preparation process in order to facilitate the process of implementation up to reporting, in addition it is necessary to consider the competence of the village apparatus which will later be useful for management processes such as the existence of minimal competence for financial position, ability in the use of technology and so on. Furthermore, the village headman as the leader must be able to create a harmonious working atmosphere with subordinates to improve performance. The Society

as the principal and also the subject of development must be more in control of the village apparatus in managing village funds so that the purpose of giving village funds can be realized optimally. It is necessary to provide assistance and training on village fund management so that the problem of reporting delays is not repeated. Suggestions that the author can give to subsequent researchers to add other variables such as organizational commitment, organizational culture, and accounting controls that are not included in this research model to obtain empirical evidence related to village funds management accountability.

REFERENCES

- [1] Adisasmita, R. (2010). *Pembangunan Pedesaan dan Perkotaan*. Yogyakarta: Penerbit Graha Ilmu.
- [2] Amin, N. M. (2015). Pengaruh Kompetensi Terhadap Kinerja Pegawai di Sekretariat Daerah Kabupaten Sidenreng Rappang. *Fakultas Ilmu Sosial Dan Ilmu Politik Jurusan Ilmu Admimistrasi Program Studi Administrasi Negara*.
- [3] Anto, R. P., & Amir, M. (2017). Competence of Village Apparatus In Management of Village Funds in North Konawe Regency-Indonesia. *IOSR Journal of Business and Management Ver. VII, 19(11)*, 66–71. <https://doi.org/10.9790/487X-1911076671>
- [4] Arta, I. M. A. S., & Rasmini, N. K. (2019). Pengaruh Kejelasan Sasaran Anggaran, Sistem Pelaporan dan Partisipasi Masyarakat Pada Akuntabilitas Pengelolaan Dana Desa I. *E-Jurnal Akuntansi Universitas Udayana, 26(1)*, 709–735.
- [5] Carreira, V., Machado, J. R., & Vasconcelos, L. (2017). Citizen Involvement in the Decision-Making Processes of Environmental and Spatial Planning, and it's Influence on Public Participation: a Case Study of Lisbon. *International Journal of Political Science, 3(1)*, 23–29. <https://doi.org/10.20431/2454-9452.0301004>
- [6] Carreira, V., Machado, J., & Vasconcelos, L. (2016). Engaging Citizen Participation—A Result of Trusting Governmental Institutions and Politicians in the Portuguese Democracy. *Social Sciences, 5(3)*, 40. <https://doi.org/10.3390/socsci5030040>
- [7] Crites, S. N., Dickson, K. E., & Lorenz, A. (2015). Nurturing Gender Stereotypes In The Face Of Experience: A Study Of Leader Gender, Leadership Style, And Satisfaction. *Journal of Organizational Culture, Communications and Conflict, 19(1)*, 23–196.
- [8] Curral, L., Marques-Quinteiro, P., Gomes, C., & Lind, P. G. (2016). Leadership as an emergent feature in social organizations: Insights from a laboratory simulation experiment. *PLoS ONE, 11(12)*, 1–16. <https://doi.org/10.1371/journal.pone.0166697>
- [9] Dewi, N. K. A. J. P., & Gayatri. (2019). Faktor-Faktor Yang Berpengaruh Pada Akuntabilitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi Universitas Udayana, 26(2)*, 1269–1298.
- [10] Dharmanegara, I. B. A., Sudarma, M., Noermijati, & Solimun. (2013). Effect of Spiritual Intelligence and Asta Brata Leadership to the Culture of Tri Hita Karana and Employment Performance. *IOSR Journal of Business and Management, 11(2)*, 05-12. <https://doi.org/10.9790/487x-1120512>
- [11] Diansari, R. E. (2015). Analisa Implementasi Alokasi Dana Desa (ADD) Kasus Seluruh Desa Di KeChief of Sub Districtan Kledung Kabupaten Temanggung Tahun 2013. *Universitas PGRI Yogyakarta, 318–322*.
- [12] Dinas Pemberdayaan Masyarakat Dan Desa. (2018). *Pagu Alokasi Transfer Dana Desa, Alokasi Dana Desa, Bagi Hasil Pajak Dan Retribusi Daerah Setiap Desa Di Kabupaten Buleleng Tahun Anggaran 2019*. Kabupaten Buleleng.
- [13] Direktorat Jenderal Perimbangan Keuangan. (2019). *Rincian Dana Desa Menurut Kabupaten/Kota Tahun Anggaran 2019 (Vol. 2019)*. <https://doi.org/10.37700/0033-2909.I26.1.78>
- [14] Ekaningtyas, N. (2016). Pengaruh Gaya Kepemimpinan Terhadap Pemanfaatan Anggaran Pendapatan dan Belanja Desa (Kasus di Desa Cihideung Udik, KeChief of Sub Districtan Ciampea, Kabupaten Bogor). *Jurnal Fakultas Ekologi Manusia Institut Pertanian Bogor*.
- [15] Hidayattullah, A., & Herdjiono, I. (2015). Pengaruh Kejelasan Sasaran Anggaran, Pengendalian Akuntansi, Sistem Pelaporan Terhadap Akuntabilitas Kinerja Skpd Di Merauke. *Prosiding Seminar Nasional Multi Disiplin Ilmu & Call for Papers Unisbank (Sendi_U)*, 978–979.

- [16] Jensen, C., & Meckling, H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. *Journal of Financial Economics*, 3, 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- [17] Judarmita, I. N., & Supadmi, N. L. (2017). Pengaruh Kejelasan Sasaran Anggaran, Sistem Pelaporan dan Audit Kinerja Terhadap Akuntabilitas Pengelolaan Dana Desa I. *E-Jurnal Akuntansi Universitas Udayana*, 21(3), 1719–1746. <https://doi.org/https://doi.org/10.24843/EJA.2017.v21.i03.p01> Pengaruh
- [18] Kementerian Keuangan Republik Indonesia. (2017a). Buku Pintar Dana Desa. In *Buku Pintar Dana Desa Untuk Kesejahteraan Rakyat*. Retrieved from <https://www.kemenkeu.go.id/media/6749/buku-pintar-dana-des.pdf>
- [19] Kementerian Keuangan Republik Indonesia. (2017b). Kebijakan pengalokasian dan penyaluran dana desa tahun 2017. *Penyusunan Rancangan Peraturan Kepala Daerah Mengenai Tata Cara Perhitungan Pembagian Dan Penetapan Rincian Dana Desa TA 2017*, 1–28. Kementerian Keuangan Republik Indonesia.
- [20] Kenis, I. (1979). Effects of budgetary goal characteristics on managerial attitudes and performance. *Jstor*, 54(4), 707–721. <https://doi.org/10.1109/ICMSS.2010.5578521>
- [21] Lestari, S. N. D. (2014). Analisis Faktor-Faktor yang Mempengaruhi Kinerja Pengelolaan Keuangan Perguruan Tinggi Negeri. Tesis. *Universitas Gadjah Mada*, 73–75.
- [22] Mada, S., Kalangi, L., & Gamaliel, H. (2015). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Gorontalo. *Brand*, 3(1), 11–15.
- [23] Mahayani, N. L. A. (2017). Prosocial Behavior Dan Persepsi Akuntabilitas Pengelolaan Dana Desa Dalam Konteks Budaya Tri Hita Karana. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 12(2), 129–143. <https://doi.org/10.24843/jiab.2017.v12.i02.p07>
- [24] Menteri Dalam Negeri Republik Indonesia. *Peraturan Menteri Dalam Negeri Republik Indonesia No. 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa.*, (2018).
- [25] Naimah. (2017). Faktor-Faktor Yang Mempengaruhi Akuntabilitas Keuangan Desa Pada Pemerintah Kabupaten Serdang Bedagai. *Tesis Magister Universitas Sumatra Utara*. Retrieved from <http://repositori.usu.ac.id/bitstream/handle/123456789/638/157017089.pdf?sequence=1&isAllowed=y>
- [26] Nangoy, N. A. M., Sondakh, J. J., & Sabijono, H. (2016). Pengaruh Kejelasan Sasaran Anggaran Dan Partisipasi Anggaran Terhadap Kinerja Aparat Pemerintah Daerah Kota Manado. *Jurnal Ekonomi Universitas Sam Ratulangi Manado*, 42–52.
- [27] Nurjaman, R. (2015). *Dinamika dan Problematika Implementasi UU Desa: Pembelajaran dari 2 Daerah di Jawa Barat*. 13(1), 2015.
- [28] Pemerintah Republik Indonesia. *Undang-Undang Nomor 6 Tahun 2014 Tentang Desa.*, (2014).
- [29] Pemerintah Republik Indonesia. *Peraturan Pemerintah Republik Indonesia Nomor 8 Tahun 2016 Tentang Dana Desa Yang Bersumber Dari Anggaran Pendapatan Dan Belanja Negara.*, (2016).
- [30] Pertiwi, A. D. (2017). Pengaruh Gaya Kepemimpinan, Partisipasi Anggaran, dan Pengendalian Internal Terhadap Kinerja Pemerintah Daerah Kabupaten Wajo. *Jurnal Fakultas Ekonomi Dan Bisnis Universitas Hasanuddin*.
- [31] Prasetya, I. K. Y. B., Prayudi, M. A., & Diatmika, I. P. G. (2017). Pengaruh kompetensi sumber daya, pemahaman, dan pengawasan terhadap kualitas sistem keuangan desa di kabupaten buleleng 1. *E-Journal S1 Ak Universitas Pendidikan Ganesha*, 8(2), 1–11.
- [32] Ratu, N. I. H., Mediatrrix, M. R. S., & Putri, I. G. A. M. A. D. (2018). Kecerdasan Spiritual Memoderasi Gaya Kepemimpinan Dan Budaya Organisasi Padakerja Penyusun Laporan Akuntabilitaskinerja Instansi Pemerintah (Lakip). *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 1, 57–86.
- [33] Retnaningtyas, T. W. (2016). Analisis Akuntabilitas Kinerja Keuangan Satuan Kerja Perangkat Daerah Kota Surakarta. *IOSR Journal of Economics and Finance*, 3(1), 56. <https://doi.org/https://doi.org/10.3929/ethz-b-000238666>

- [34] Santoso, E. B. (2016). Pengaruh Sistem Pengendalian Intern Pemerintah, Pemanfaatan Teknologi Informasi Dan Kompetensi Sumber Daya Manusia Terhadap Akuntabilitas Keuangan Daerah (Studi Empiris pada Pemerintah Kabupaten Lampung Timur). *IOSR Journal of Economics and Finance*, 3(1), 56. <https://doi.org/https://doi.org/10.3929/ethz-b-000238666>
- [35] Setiawan, E. (2013). Pengaruh Kejelasan Sasaran Anggaran, Pengendalian Akuntansi Dan Sistem Pelaporan Terhadap Akuntabilitas Kinerja Pemerintah. *Fakultas Ekonomi Universitas Riau*, (33), 1–14.
- [36] Solekhah, Y., Ruliana, T., & Laif, I. N. (2016). Pengaruh Partisipasi Penyusunan Anggaran, Kejelasan Sasaran Anggaran, Desentralisasi Dan Akuntabilitas Publik Terhadap Kinerja Manajerial Skpd (Studi Pada Satuan Kerja Perangkat Daerah Kota Samarinda). *Ekonomia*, 5(3), 157–164.
- [37] Suarna, N. (2019, September 12). Puluhan Desa di Buleleng Terancam tak Dapat Cairkan Dana Desa. *Bali Express*, pp. 1–2. <https://doi.org/10.1017/CBO9781107415324.004>
- [38] Sugista, R. A. (2017). Pengaruh Transparansi, Akuntabilitas, dan Partisipasi Masyarakat Dalam Pengelolaan Keuangan Desa Terhadap Pembangunan Desa. *Jurnal Sosiologi*, 01, 18.
- [39] Suratmi, N. M., Heriawati, N. T., Ari, N., Darmawan, S., & Ganesha, U. P. (2014). Pengaruh Audit Kinerja, Penyajian Laporan Keuangan, Dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Publik. *E-Journal SI Ak Universitas Pendidikan Ganesha*, 2(1).
- [40] Surya, I. B. K., Dewi, A. A. S. K., Utama, I. W. M., Sriathi, A. A. A., & Mujiati, N. W. (2017). Budaya Tri Hita Karana, Komitmen Organisasional, dan Kepemimpinan Asta Dasa Paramiteng Prabhu Pengaruhnya Terhadap Kinerja Organisasi. *Prosiding Seminar Nasional AIMI*, (19), 294–304. Jambi.
- [41] Thomas. (2013). Pengelolaan Alokasi Dana Desa Dalam Upaya Meningkatkan Pembangunan Di Desa Sebwang KeChief of Sub Districtan Sesayap Kabupaten Tana Tidung. *Jurnal Pemerintahan Integratif*, 1(1), 51–64.
- [42] Umar, H., Usman, S., & Purba, R. B. (2018). The Influence of Internal Control and Competence of Human the Influence of Internal Control and Competence of Human Resources on Village Fund Management and the Implications on the Quality of Village Financial Reports. *International Journal of Civil Engineering and Technology (IJCIET)*, 9(October), 1523–1531. Retrieved from https://www.researchgate.net/profile/Haryono_Umar/publication/327746101
- [43] Wahdatul, L., Rahayu, S., & Dillak, V. J. (2016). Pengaruh Anggaran Berbasis Kinerja dan Sistem Pelaporan Keuangan terhadap Akuntabilitas Kinerja Instansi Pemerintah Kabupaten Bandung. *E-Proceeding of Management*, 3(2), 1560–1565.
- [44] Wahyuni, E. (2015). Pengaruh Budaya Organisasi Dan Gaya Kepemimpinan Terhadap Kinerja Pegawai Bagian Keuangan Organisasi Sektor Publik Dengan Motivasi Kerja Sebagai Variabel Intervening (Studi Kasus Pada Pegawai Pemerintah Kota Tasikmalaya). *Universitas Negeri Yogyakarta*, 151, 10–17. <https://doi.org/10.1145/3132847.3132886>
- [45] Wardhana, G. A. S., Rasmini, N. K., & Astika, I. B. P. (2015). Pengaruh KomPetensi pada Akuntabilitas Kinerja Instansi Pemerintah dengan Komitmen Organisasi sebagai Variabel Moderasi. *E-Jurnal Akuntansi Universitas Udayana*, 4(9), 571–598.
- [46] Zakiyudin, M. A. (2015). Kejelasan Sasaran Anggaran , Pengendalian Akuntansi , Sistem Pelaporan dan Akuntabilitas Kinerja Instansi Pemerintah pada Inspektorat Jenderal Kementerian Agama RI. *Jurnal Riset Akuntansi Dan Perpajakan JRAP*, 2(1), 89–96.