

## DETERMINANTS OF VILLAGE FUND ALLOCATION

Lita Yulita Fitriyani  
Marita  
Windyastuti  
Ridho Wahyu Nurahman

UPN Veteran Yogyakarta, Jl. SWK No.104, Sleman 55283

surel: lita.yf@gmail.com

<http://dx.doi.org/10.18202/jamal.2018.04.9031>



*Jurnal Akuntansi Multiparadigma*  
**JAMAL**  
Volume 9  
Nomor 3  
Halaman 526-539  
Malang, Desember 2018  
ISSN 2086-7603  
e-ISSN 2089-5879

Tanggal Masuk:

**08 Oktober 2018**

Tanggal Revisi:

**28 Desember 2018**

Tanggal Diterima:

**31 Desember 2018**

**Abstrak: Determinan Alokasi Dana Desa.** Artikel ini bertujuan untuk menyelidiki dampak transparansi, akuntabilitas, dan kinerja pemerintah desa terhadap alokasi dana desa. Penelitian ini menggunakan metode regresi berganda dengan 32 administrator di Desa Trimulyo sebagai sampel. Artikel ini menemukan bahwa transparansi merupakan faktor penting dalam pengelolaan dana desa. Transparansi dapat menjamin akses bagi semua orang untuk mendapatkan informasi tentang organisasi pemerintah, yaitu informasi tentang kebijakan, cara membuat dan mengaktualisasikannya, dan hasil yang dicapai. Selain itu, aparat desa disarankan menyampaikan secara rinci perkembangan alokasi dana desa kepada masyarakat untuk mendapatkan hasil yang optimal.

**Abstract: Determinants of Village Fund Allocation.** This article aims to investigate the impact of transparency, accountability, and the performance of village governments on village fund allocation. This study uses multiple regression method with 32 administrators in Trimulyo Village as a sample. This article finds that transparency is an important factor in managing village funds. Transparency can guarantee access for all people to get information about government organizations, namely information about policies, how to make and actualize, and the results achieved. In addition, the village officials are advised to submit in detail the development of village fund allocations to the community to obtain optimal results.

**Keywords:** transparency, accountability, performance

The enactment of the Village Law sets village as entities. As an entity, village should have greater authority over expenditure including the authority to form Village Owned Enterprise (Junaidi, 2015; Triani & Handayani, 2018; Wijayanti & Hanafi, 2018). The big role received by villages absolutely entails a big responsibility. Village authority carries the risk of misusing village management, including the village fund allocation. Autonomy at the village level requires supports and development of management systems to encourage broader community involvement. For that reason, the government needs to create an honest, open, responsible, and democratic management pattern (Heinelt & Stolzenberg, 2014; Zerbinati, 2012). The village government must be able to apply the principle of accountability in its governance.

All village administration's activities must be accountable to the village community; they must comply with the regulations (Kartika, 2012; Karyanto, 2016; Meutia & Liliana, 2017; Sululing, 2017).

Inappropriate practices in village governance are very susceptible to occur from the limitations in the village government. The limitations cover several aspects including the low-skilled human resources of the village administrators, the weak supervision of the Village Supervisory Body (BPD), and the lack of supervision by certain authorities. The low quality of human resources can lead to a lack of understanding of the village administrators on the purposes of the Village Fund Allocation. The lack of understanding of accounting principles results in the low quality of financial statements (Drew, Kortt,

& Dollery, 2014). The competence of the human resources as the administrators of the organization often still becomes the main problem (Baut, Raar, & Azim, 2016; Hay & Martin, 2014; Siriwardhane & Taylor, 2017; Srirejeki, 2015). The level of understanding and technical capabilities of village officials is still not sufficient (Asrori, 2014; Boonperm, Haughton, & Khandker, 2013; Haughton, Khandker, & Rukumnuaykit, 2014; Nurhakim & Yudianto, 2018).

However, with a purpose to recognize the effective and efficient governance, the administration of village management requires clarity of the purposes of a program (Hertati & Arif, 2018; Hidayah & Wijayanti, 2017; Nurzianti & Anita, 2014). Supervision is needed to help them meet their responsibilities. The better the supervision is carried out, the higher the performance of the employees is (Khongsatjaviwat & Routray, 2015; Oosthuizen & Thornhill, 2017; Zafra-Gómez, Bolívar, & Munoz, 2013). Therefore, village management should be based on several principles, including transparency and accountability. The management of village administration's activities needs to be well maintained to create good governance.

Good governance is a set of processes applied in both private and public organizations to make decisions. Good governance cannot fully guarantee that everything will be perfect. However, if obeyed, it will reduce the abuse of power and corruption. The main elements of good governance include accountability and transparency. In village financial management, accountability is an important aspect to create good governance (Astuti & Yulianto, 2016; Kurniawati, Djayusman, & Nugraha, 2018; Ramly, Wahyuddin, Mursyida, & Mawardati, 2018; Rudiana, 2018; Simangunsong & Wicaksono, 2017). The accountability of government is highly needed to support the implementation of village autonomy so that the village management can run well. Meanwhile, transparency ensures access or opportunity for everybody to acquire data about village management, that is the data about policies, the way toward making and executing them, and the outcomes accomplished. The concept of transparency covers all aspects from the open service process that can be easily identified by the users (Alshumrani, Munir, & Baird, 2018; Gupta & Mukhopadhyay, 2016; Singhal & Nilakantan, 2016; Wu & Shi, 2018). Transparency is when a policy is open for supervi-

sion, while information contains every aspect of government policies that can be accessed by the public. Information disclosure is relied upon to deliver solid and tolerant rivalry, and approaches are made build upon open inclinations. Demands for accountability and transparency in recording transactions and reports on government performance by interested parties make government accounting inevitably needed.

This research is the development of a research conducted by some researches (Ammons, Liston, & Jones, 2013; Roskrugre, Grimes, McCann, & Poot, 2013; Schalk, 2017) on the effect of accountability and transparency on the arrangement of Village Fund Allocation. The difference between the previous research and this research is in the addition of the performance of village government variable. This is because the performance of village government is one of the factors influencing the quality of village financial statements including the Village Fund Allocation. The capacity of the village apparatus has a positive effect on the performance of village financial management (Dianingrum, 2018; Munti & Fahlevi, 2017).

This exploration was directed in Trimulyo Village, Sleman Regency, the Special Region of Yogyakarta. Trimulyo Village was selected as the object of this research because the village location is adjacent to the capital of Sleman Regency. With this strategic location, Trimulyo village should be superior to other villages located far from the center of the district administration. However, Trimulyo village is often late in submitting the letter of responsibility (SPj) on the first stage (April 2017) of the allocation of the village funds which impeded the second disbursement of the village funds. The understanding of the village fund budget among the village government administrators was still limited. They were afraid of being caught up in legal problems because they did not understand how to write SPjs of the allocation of the village funds.

## **METHOD**

This study examined theories using qualitative variables. The data were processed with statistical procedures so that it could be referred to as explanatory research. Explanatory studies is a observe that explains the causal relationship between research variables to test theories. This research was also a cross sectional study (observation of one

period) where the data were obtained from questionnaires provided to the administrators of Trimulyo village. This is because they are directly involved in the Village Fund Allocation. They are the Chief of the Village, Village Secretary, Head of General Affairs, Head of Financial Affairs, Head of Government Affairs, Head of Development Economic Affairs, Head of Community Welfare Affairs, Chiefs of Sub-villages, and Village Representative Body (BPD).

The main tasks and functions of the Chief of the Village are compiling and submitting a village regulation draft on the Village Revenue and Expenditure Budget (APBDes) to be discussed and issued along with the BPD, fostering the life of the village community, and coordinating village development in a participatory way, including designing the budget and the designation funds. Then the main tasks of Village Secretary are assisting the Chief of the Village in preparing and carrying out the management of the village government, preparing materials to form the reports on the administration. Next, the main tasks of the Head of Financial Affairs are assisting the Village Secretary in carrying out the management of village revenue, managing the village financial administration, and preparing materials to formulate the APBDes. As for the BPD, it establishes village regulations with the Chief of the Village and also accommodates and communicates the aspirations of the village community.

This research explores the consequences of the explained variable on the explanatory variable. The dependent variable is the Village Fund Allocation, which is predicted by the independent variables covering transparency, accountability, and performance of village government. The facts had been amassed via distributing questionnaires to all parties involved in the Village Fund Allocation in Trimulyo Village. The researchers submitted the questionnaires to Trimulyo Village Office and took the questionnaires back based on the agreement with Trimulyo Village Office. The records series turned into done from July 23 to August 3, 2018. Of the 40 questionnaires distributed, 32 questionnaires were completely filled so that they could be further processed.

Transparency is the first independent variable showing the rule that ensures access or opportunity for everybody to get data about government organization, to be specific data about arrangements, the procedure

of approach making and the execution, and the outcomes accomplished. Transparency is a basic right to find out information about what the government is planning and why the program is selected and financed. Transparency is built on the premise of freedom information access. Information relating to the public interest can be obtained directly by those who need it. Information disclosure includes explanations of administrative decisions, provision of facts, policy analyses, information disclosure related to the public, and provision of complaint procedures (Pugalis & Bentley, 2013). Transparency is important when implementing government functions or when carrying out the mandate of the people. Since the government has the authority to make various important decisions that will affect many people, the government must provide complete information about what they want to do. Transparency becomes an important instrument that can save people's money from corruption (Adiputra, Utama, & Rosieta, 2018; Ehalaiye, Botica-Redmayne, & Laswad, 2017; Hansen & Kræmmergaard, 2013; Kajimbwa, 2018; Mzenzi & Gaspar, 2015). The more transparent the Village Fund Allocation is, the more supervision is carried out by the community. This is because the community is also involved in watching the public policy. Therefore, transparency affects the Village Fund Allocation.

The second independent variable is accountability. Accountability is an obligation to provide answers and to explain the performance and actions of a leader of an organizational unit to those who have rights or authority to ask for responsibility. Accountability in financial reporting is explaining financial statements based on the right of the community to know and accept explanations for the collection of resources and the use of them. Accountability means being responsible to control through the allocation of intensity in different government foundations to lessen the collection of intensity while making conditions that can help supervise each other. The implementation of accountability in the scope of government agencies can be detected from the employment of principles of accountability, such as the commitment of the leader and all staffs of the agencies, the system that can guarantee the use of resources consistent with the effective laws and regulations, the level of achievement of the goals and targets already set, the ori-

entation towards achievement of the vision and mission as well as results and benefits, honesty, objectiveness, transparency, and innovation as the catalyst for changes in the management of government agencies in the form of the update performance measurement methods and techniques and the preparation of accountability reports (Ahrens & Ferry, 2015; Batara, Nurmandi, Warsito, & Pribadi, 2017; Botica-Redmayne, Dormer, & Grossi, 2017; Guga, 2018; Mookherjee, 2014). Accountability in public accountability means that the budgeting process starting from planning, drafting, and implementing must be thoroughly reported and accountable to the community. The community does not only have the right to know the budget but also has the right to demand accountability for the plan and the implementation of the budget. Thus, accountability affects the village fund allocation.

The performance of village government is the third independent variable. This variable shows the results of an activity by a group of people or work units. Performance is an indicator of efforts to achieve high levels of productivity in an organization. Government performance in organizational studies is the goals, ideals, and expectations of an organization to achieve and manifest through an organization. As a government entity that provides public services, the performance of village government is both directly and indirectly related to its organizational services to meet the needs of the community. It can be said that the service carries two aspects, namely a person/an organization and the fulfillment of needs.

Public services include activities to meet the needs of every resident for goods, services, and regulatory administrations given by public service providers. As a public organization, performance covers productivity, quality of service, responsiveness, and responsibility. Financial statement is a product of the accounting division which can reflect the level competence of the human resources in keeping the quality of a financial statement (Sandford, 2016; Swianiewicz, 2014). The competence of financial administrators has a significant and positive impact on the grade of financial report. The higher the competence of the financial administrators, the better the financial statements produced (Hariyanto & Mutiarin, 2016; Setiawan, Haboddin, & Wilujeng, 2017; Sintia & Susilo, 2016; Yulihantini, Sukarno, & Wardayati,

2018). This means that the performance of village government has an effect on the Village Fund Allocation.

The dependent variable is the Village Fund Allocation which is one of the village revenues as stated in the Government Regulation No. 43 of 2014. This regulation states that Village Fund Allocation is funds from the regency or the city budget and is used to fund government administration, the usage of advancement, community improvement, and community strengthening. Village funds come from the Financial Balance Funds that is between the Central Government and the Regional Government, which a minimum of 10% of it is allocated for villages called Village Fund Allocation. Village funds are meant for a stimulant to encourage the financing of village government programs to be supported by community self-help and mutual cooperation in carrying the program and for community empowerment.

The details of the allocation of village funds are 30% for the village government for operational costs, allowances, and official travel expenses from the village government, and 70% for community strengthening and ability development of the village government (Daraba, 2017; Sari & Abdullah, 2017). Village administrators must work well together to attain a good performance level including in managing the Village Fund Allocation. The performance of village government influences the Village Fund Allocation.

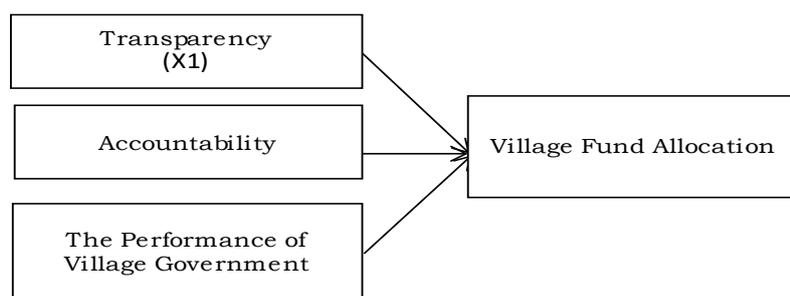
The influences of the independent variables on the dependent variable are illustrated in Figure 1. The multiple regression equation model to examine the effects of the explanatory variables on the explained variable is visualized in Equation 1.

$$VFA = a + b_1 \text{Trans} + b_2 \text{Account} + b_3 \text{PVG} + e \quad (1)$$

Notes:

a	= Constant
Trans	= Transparency
Account	= Accountability
PVG	= The Performance of Village Government
VFA	= Village Fund Allocation
e	= disturbance term

To obtain valid and reliable data, the validity and reliability of questionnaires are tested. Validity test is used to see the accuracy of the instrument, whether it measures what will be measured. In this study, the



**Figure 1. Conceptual Framework**

questionnaires are declared valid if the questions or statements in the questionnaires are able to reveal something measured by the questionnaires. The validity in this study is tested using Pearson Correlation in the SPSS 20 program. A question or statement is said to be valid if the significance level is below 0,05. As for reliability, it is whether an instrument is trusted and used as a data collection instrument because of the good quality of the instrument. Reliability is determined by the Cronbach's Alpha coefficient. A variable that can be said to be reliable if it gives the worth of Cronbach's Alpha of  $> 0,60$  (Cho & Kim, 2015; Peugh, 2014; Prelog, Berry, & Mielke, 2009; Ward, 2013).

The next is the coefficient of determination ( $R^2$ ). It shows the Variety in the dependent variable which can be clarified by the varieties in the independent variables. The value of the coefficient of determination ranges from zero to one. If the worth of  $R^2$  is nearby one, it shows the relative value of the variation of dependent variable which can be explained by the variations in the dependent variables and vice versa. The value of Adjusted  $R^2$  is used as the coefficient of determination in this study. This is because the Adjusted  $R^2$  value is not susceptible to changes in the number of samples.

The f-test indicates whether the three independent variables simultaneously influence the dependent variable. The f-test is conducted by looking at the values of the significance probability. If the value of the significance probability is  $<0,05$ , the three independent variables simultaneously influence the dependent variable significantly and vice versa. Meanwhile, the t-test is used to identify the effects of the individual independent variables. The t-test in this study is performed by measuring the values of the significance probability. If the value of the signifi-

cance probability is  $<0,05$ , it means that the independent variables individually affect the dependent variable and vice versa.

## RESULTS AND DISCUSSION

This study tests the data utilizing multiple linear regression analysis techniques with SPSS version 21.0 software for Windows. The complete samples can be seen in the descriptive statistic presented as the object of analyses (Table 1). Descriptive statistic describes or exposes data in the form of a table where each row will show the minimum or maximum value of the respondents' answers in each variable, the mean, and the standard deviation.

The results in Table 1 show that the measurement scale of the transparency variable has the minimum value from the respondents' answers of 2,31, the maximum value of 4,62, the average respondents' answers of 3,79, and the standard deviation value of 0,54930. The standard deviation of this variable is below than that of the mean. It means that the data dissemination is good since the deviation of the data is low. Meanwhile, the measurement scale of the accountability variable shows the minimum value of the respondents' answers of 2,18, the maximum value of 5,00, the average respondents' answers of 4,05, and the standard deviation value of 0,60990. The standard deviation of this variable is also below than that of the mean. It means that the data dissemination is good since the deviation of the data is low. The measurement scale of the performance of the village government shows the minimum value of the respondents' answers of 2,37, the maximum value of 4,58, the average respondent answers of 2,99, and the standard deviation value of 0,55080. The standard deviation of this variable is below than that of the mean. It means the data dissemination

**Table 1. Descriptive Statistic**

	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Standard Deviation</b>
Transparency	2,31	4,62	3,796	0,549
Accountability	2,18	5,00	4,051	0,610
The performance of village government	2,37	4,58	2,993	0,551
Village Fund Allocation	2,48	4,56	4,014	0,553

is good since the deviation of the data is low. Furthermore, the measurement scale of the Village Fund Allocation variable shows the minimum value of the respondents' answer of 2,48, the maximum value of 4,56, the average respondents' answers of 4,01, and the standard deviation value of 0,55339. The standard deviation of this variable is below than that of the mean. It means the data dissemination is good since the deviation of the data is low.

The results of the validity test indicate that the questions on the variables of transparency, accountability, the performance of village government, and the Village Fund Allocation have the significance level of smaller than 0,05, meaning that all questions on all these variables are valid or feasible to be used as research instruments (Table 2). The instruments in the questionnaires are useful to measure what will be measured. The results of the reliability test show that all variables indicate a Cronbach's Alpha coefficient of greater than 0,70. It can be said that all the items of the research variables are reliable and can be used as research instruments (Table 3). The instruments in the questionnaires are consistent and reliable and can be used as a data collection tool.

Table 4 shows the coefficient of determination from the value of the Adjusted R2 is 0,834. It indicates that 83,4% of the variations in the Village Fund Allocation can be explained using the variations in the variables of transparency, accountability and the performance of village government, while the rest 16,6% is clarified using other variables outside the model. The outcome of this sta-

tistic show that the model in this study is in a good condition or meets the goodness of fit to perform the test. Then the f-test shows a significance value of 0,000. This value is below than the significance level (5%) that has been set. This result indicates that the independent variables simultaneously influence the Village Fund Allocation.

The t-test measures the impact of individual independent variables on the dependent variable (Village Fund Allocation). The t-test can be seen in the values of the significance probability, that is by looking at the comparison between the significance values of t from the multiple regression test and the predetermined significance value. The significance value used in this study is 0.05. It means that if the significance value is <0,05, the explanatory variables substantially influence the explained variable and contrariwise.

The t-test for the regression coefficient of the variable of transparency shows a t-value of 2,395 with the p value of 0,024. The p-value of <0,05 exhibits significant result. This shows that transparency has a positive effect on the Village Fund Allocation. If the transparency variable increases by one point, the management of the Village Fund Allocation will increase by 0,298 points (assuming that the other variables are constant). Conversely, if the transparency variable decreases by one point, the management of the Village Fund Allocation will decrease by 0,298 points (assuming that the other variables are constant).

It is efficient to say that transparency affects the Village Fund Allocation. The higher the degree of the transparency, the better the

**Table 2. Validity Test**

<b>Variables</b>	<b>The Number of Statements</b>	<b>Significance</b>
Transparency	13 Items	0,000
Accountability	11 Items	0,000
The performance of village government	19 Items	0,000
Village Fund Allocation	27 Items	0,000

**Table 3. Reliability Test**

<b>Variables</b>	<b>Cronbach's Alpha</b>
Transparency	0,937
Accountability	0,961
The performance of village government	0,971
Village Fund Allocation	0,982

Village Fund Allocation. This means transparency guarantees access for everybody to get information about government administration, namely information about policies, to be specific data about arrangements, the way toward making and executing them, and the outcomes accomplished. Transparency is important in the implementation of government functions in carrying out the mandate of the people. Transparency is an important instrument that can save people's money from corruption. The more transparent the Village Fund Allocation is, the more supervision is carried out by the community. This is because the community is also involved in monitoring the public policy. Therefore, transparency affects the Village Fund Allocation. The more transparent the Village Fund Allocation, the more supervision carried out by the community. This is because the community is also involved in monitoring the public policy.

These findings are consonant with the results of the study conducted by Heinelt & Stolzenberg (2014) and Zerbinati (2012) in that the Village Funds have been managed in an orderly manner, efficiently, economically, effectively, transparently, and responsibly and complied with the legislation by considering a feeling of equity and legitimacy and organizing the interests of the local society. The implementation of the Village Funds have been monitored by the parties related to the Village Funds starting from the appoint-

ed mentoring team, the inspectorate, to the community that has participated in watching and monitoring the implementation of the Village Funds. This way it is expected to provide transparency to the related parties so that there is no suspicion regarding the implementation of the Village Funds.

The results of this study support those of the study carried out by (Umami & Nurodin, 2017) which state that the execution of the tenet of transparency and accountability has a significant role in realizing good village financial management. Village financial management is transparent and accountable if starting from its planning, that is estimating village revenue and expenditure, implementation, management, reporting and accountability, it is compliant or in accordance with the guidelines or regulations. The Trimulyo village head has started sending his staff in various training on financial management. Thus it is expected that the capacity of the village apparatus is adequate, including in terms of ability, knowledge, and experience. Increasing the capacity of the village apparatus allows for the application of transparency and accountability principles. The existence of transparency, accountability, and accompanied by an increase in the performance of the village government allows the budgeting process from planning, drafting and implementation to be reported correctly and accountable to the community. Based on this, village financial management is said to be

**Table 4. The Results of the Multiple Linear Regression Test**

<b>Variables of the Research</b>	<b>Regression Coefficient</b>	<b>T</b>	<b>Significance</b>
Constant	0,119	0,363	0,719
Transparency	0,298	2,395	0,024
Accountability	0,551	5,034	0,000
The Performance of Village Government	0,179	2,327	0,027
$R^2$	0,850		
<i>Adjusted R<sup>2</sup></i>	0,834		
<i>F statistic</i>	52,979		
<i>P</i>	0		

transparent if in its management, the village government can disclose materials that matter to the village community so that they can have maximum access to information. Besides, it can be considered accountable if the village government is responsible for the management of the finances both morally and administratively (Bach & Stroleny, 2014; Bordogna & Neri, 2014; Spreen & Cheek, 2016).

Furthermore, the results of the t-test on the regression coefficient of the accountability variable shows a t-value of 5,034 with a p-value of 0,000. The p value of <0,05 suggest that the accountability variable is statistically significant. The regression result shows a regression coefficient of 0,551 which means that if the accountability variable increases by one point, the Village Fund Allocation will increase by 0,551 points (assuming that the other variables are constant). Conversely, if the accountability variable decreases by one point, the Village Fund Allocation will also decrease by 0,551 points (assuming that the other variables are constant). This means that accountability has a positive impact on the Village Fund Allocation. An increase in the accountability level will entail the increase in the Village Fund Allocation performance. Accountability in village financial management is an important aspect in creating good governance in the village financial management. Government accountability is very much needed to promote the execution of village autonomy so that the village government can run well. The implementation of accountability within the government agencies requires the commitment from the leader and all staffs of the agencies, the employment of a system that can guarantee the use of resources consistent with the effective laws and regulations, the level of achievement of the set goals and targets, vision and mission achievement orientation with the results and benefits, and honesty, objectiveness, and transparency. The increasing accountability will increase the accountability to the public. This means that the budgeting process from planning, drafting, and implementing must be honestly reported and accountable to the community. This way the public can see the budget and its implementation.

The findings of this study confirm those of some researches (Agranoff, 2014; Goodman, French, & Battaglio, 2015; Hansen, 2015; Saliterer & Korac, 2014) which notes that the accurate application of the principle

of accountability carry an impact on the performance of a government, including that of the government officials. The optimal performance of the village officials is largely determined by their capabilities. The officials must be able to practice accountability by creating an effective and efficient budget through clear budget targets. Efforts are needed to stabilize financial administration that is by applying transparent, accountable, participatory, orderly, and disciplined principles in the budgeting process through the presentation and submission of the financial statement accountability to the relevant parties consistently. When the Chief of the Village has conducted reporting and accountability processes, the Chief of the Village must have had both good technical and financial administration capabilities. As the owner of the funds, he is expected to show not only vertical but also horizontal accountability that is by providing information and inviting the public to evaluate each policy make. In addition, the Chief of the Village should capable of presenting and being accountable for all budgets in the budgeting process to reflect the good performance of the party who is responsible for the task and able to minimize fraud.

Those findings are also in line with the work of some researches (Gooden & Rissler, 2017; Jurnal & Siti-Nabiha, 2015; Porumbescu, 2015; Pridgen & Flesher, 2013; Rosa & Morote, 2016) which showed that the gradual application of the principle of accountability will finally support public trust regarding the administration of village development. It will eventually reach the level of village community participation which cumulatively will support the success of the regional development. Village finances should be empowered to support transparency and accountability. Village financial management must be carried out efficiently and effectively, transparently, and accountably. Village Fund Allocation is one of the main sources of village revenue that must also be accounted transparently to the village community as well as to the top level government as an institution giving authority. The Trimulyo government has begun to increase the capacity of the village apparatus in managing village finance. The accountability report to the community is conducted every three months through an evaluation forum to talk about the execution of Village Fund Allocation which is led by the Chief of the Village. By gradu-

ally applying the principle of accountability, it will finally support public trust regarding the administration of village development. It will then eventually reach the level of village community participation which cumulatively will support the success of the regional development. The implementation of the principle of accountability is also supported by the accountability report of the Village Fund Allocation taken from the accountability of the Village Revenue and Expenditure Budget (APBDes).

In order to realize results-oriented accountability principle, the regional financial management must always encourage local budget users to increase the benefits or outcome by increasing transparency, accountability, and discipline in the implementation of the strategic planning. This will lead to the transparency regarding the target performance to be achieved along with the accountability and will be supported by clear plans and programs to be implemented (Grover, 2014; Hilvert & Swindell, 2013).

Furthermore, the results of the t-test on the regression coefficient of the variable of the performance of village government show a t-value of 2,327 with a p-value of 0,027. The p-value of <0,05 exhibits that the variable of the performance of village government is statistically significant. The regression coefficient of the performance of village government shows a value of 0,179. Thus, if the variable of the performance of village government increases by one point, the Village Fund Allocation will increase by 0,179 points (assuming that the other variables are constant). Conversely, if the variable of the performance of village government decreases by one point, the Village Fund Allocation will also decrease by 0,179 points (assuming that the other variables are constant). This means that the performance of the village government influences the Village Fund Allocation.

The performance of village government is one of the factors that influences the quality of village financial statements including the Village Fund Allocation. Government institution activities are public services. The improvement in the performance of village administrators shows an increase in the productivity, service quality, responsiveness, and responsibility. The Village Fund Allocation report is a product of the accounting division and is determined by the level of competence of the human resources. The competence of the human resources is reflected

in the performance of the village government. The competence of the financial administrators has a significant and positive impact on the grade of the financial statements including the Village Fund Allocation. The higher the level of competence of the financial administrators is, the higher the performance of the village government will be. Therefore, the financial statements will also improve.

The findings of this study are suitable with those of Kholmi (2016) and Munti & Fahlevi (2017) which show that the higher the capacity level of the village officials on the village financial management is, the better the performance of village financial enforcement will be. The capability of village officials shows the level of the competence of the human resources which will greatly determine the quality of the performance of the village management. Similarly, Asrori (2014) and Putubasai (2018) also state that performance achievement is influenced by the sufficient competence of village officials including the ability, knowledge, experience, and motivation of the work environment. The findings of this study recommend the recruitment of village officials with higher education qualifications. This is because in reality, human resources (HR) are factors of the most important influence in achieving organizational goals. It is the human resources that help run an organization. The members of the organization are the village officials who are the most deciding factors in the success of the tasks assigned to them. Village government has an important role in managing social processes in the village community. Thus, the performance of village government depends on the quality of human asset as the administrators of the government.

The findings are also consonant with the results of the study conducted by Soeharso (2017) which claims that the main obstacle in the enforcement of the Village Revenue and Expenditure Budget (APBDes) is the ineffectiveness of the development of the village government officials and the competence of the human resources. The village officials have already had an understanding of the management of the APBDes as printed in the Regulation of the Ministry of Home Affairs (Permendagri) No.113 of 2014. However, since the regulation was just implemented in the midst of 2015, the funds were very large, and at the same time the officials were just being trained, they were not ready to implement the Permendagri. They did not

fully understand about the management of APBDes as regulated in Permendagri No.113 of 2014. This is also the impact of the lack of knowledge of the human resources and the poor dissemination and guidance from Bantul Government. It has caused delays in the reporting of the APBDes. Nevertheless, the village officials still show the enthusiasm to continue the implementation of the village programs as dictated by the central government that is by increasing the physical projects to absorb the Village Funds. Therefore, there is a need for continuous assistance from the Regional Governments.

### CONCLUSION

The findings of this study show that transparency, accountability, and the performance of village government influence the arrangement of the Village Fund Allocation in Trimulyo Village, Sleman Regency, the Special Region of Yogyakarta. The higher the transparency is, the better the management of the Village Fund Allocation will be. Transparency guarantees access for everybody to get information about government organization, namely information about policies, the way toward making and actualizing them, and the outcomes accomplished. The more transparent the Village Fund Allocation is, the more supervision is carried out by the community. This is because the community is also involved in monitoring the public policy. Furthermore, the higher the accountability is, the better the management of the Village Fund Allocation will be. The increasing accountability will affect the increase of accountability to the public and this suggests that the budgeting process from planning, drafting, and implementing be truly reported and accountable to the community. The increasing performance of the village government will be followed with an increase in the Village Fund Allocation. The higher the performance of the village government is, the better the competence of the financial administrators will be. Eventually, the financial statements of the Village Fund Allocation will also improve.

It is recommended that the officials of the Trimulyo village government intensively convey the policy developments and the allocation of the village funds in detail to the community through the Village Community Consultative Council to obtain optimal results. Coordination and synergy among village officials are needed so that the spending

and the reporting of the Village Fund Allocation can be completed at the specified time. This way, the disbursement of the village funds will not experience delays. In order to improve the competence and skills of the village officials, the Chief of the Village should carry out trainings on budgeting, implementation, and the accountability of Village Fund Allocation. Furthermore, the village government is encouraged to use computer applications related to Village Fund Allocation such as the SIDEK application made by Gadjah Mada University, Yogyakarta.

### REFERENCES

- Adiputra, A. I. M. P., Utama, S., & Rossieta, H. (2018). Transparency of Local Government in Indonesia. *Asian Journal of Accounting Research*, 3(1), 123-138. <https://doi.org/10.1108/AJAR-07-2018-0019>
- Agranoff, R. (2014). Local Governments in Multilevel Systems: Emergent Public Administration Challenges. *The American Review of Public Administration*, 44(4\_suppl), 47S-62S. <https://doi.org/10.1177/0275074013497629>
- Ahrens, T., & Ferry, L. (2015). Newcastle City Council and the Grassroots: Accountability and Budgeting under Austerity. *Accounting, Auditing & Accountability Journal*, 28(6), 909-933. <https://doi.org/10.1108/AAAJ-03-2014-1658>
- Alshumrani, S., Munir, R., & Baird, K. (2018). Organisational Culture and Strategic Change in Australian Local Governments. *Local Government Studies*, 44(5), 601-623. <https://doi.org/10.1080/0303930.2018.1481398>
- Ammons, D. N., Liston, E. G., & Jones, J. A. (2013). Performance Management Purpose, Executive Engagement, and Reported Benefits among Leading Local Governments. *State and Local Government Review*, 45(3), 172-179. <https://doi.org/10.1177/0160323X13498261>
- Asrori. (2014). Kapasitas Perangkat Desa dalam Penyelenggaraan Pemerintahan Desa di Kabupaten Kudus. *Jurnal Bina Praja*, 6(2), 101-116. <https://doi.org/10.21787/jbp.06.2014.101-116>
- Astuti, T. P., & Yulianto. (2016). Good Governance Pengelolaan Keuangan Desa Menyongsong Berlakunya Undang-Undang No. 6 Tahun 2014. *Berkala Akuntansi Dan Keuangan Indonesia*, 1(1), 1-14. <https://doi.org/10.20473/baki>

- v1i1.1694
- Bach, S., & Stroleny, A. (2014). Restructuring UK Local Government Employment Relations: Pay Determination and Employee Participation in Tough Times. *Transfer: European Review of Labour and Research*, 20(3), 343–356. <https://doi.org/10.1177/1024258914535546>
- Batara, E., Nurmandi, A., Warsito, T., & Priyadi, U. (2017). Are Government Employees Adopting Local E-Government Transformation? The Need for Having the Right Attitude, Facilitating Conditions and Performance Expectations. *Transforming Government: People, Process and Policy*, 11(4), 612–638. <https://doi.org/10.1108/TG-09-2017-0056>
- Barut, M., Raar, J., & Azim, M. I. (2016). Biodiversity and Local Government: A Reporting and Accountability Perspective. *Managerial Auditing Journal*, 31(2), 197–227. <https://doi.org/10.1108/MAJ-08-2014-1082>
- Boonperm, J., Houghton, J., & Khandker, S. R. (2013). Does the Village Fund Matter in Thailand? Evaluating the Impact on Incomes and Spending. *Journal of Asian Economics*, 25, 3–16. <https://doi.org/10.1016/j.asieco.2013.01.001>
- Bordogna, L., & Neri, S. (2014). Austerity Policies, Social Dialogue and Public Services in Italian Local Government. *Transfer: European Review of Labour and Research*, 20(3), 357–371. <https://doi.org/10.1177/1024258914535548>
- Botica-Redmayne, N., Dormer, R., & Grossi, G. (2017). Local Government Accounting and Accountability-Challenges and Choices. *Pacific Accounting Review*, 29(4), 466–468. <https://doi.org/10.1108/PAR-10-2017-0078>
- Cho, E., & Kim, S. (2015). Cronbach's Coefficient Alpha: Well Known but Poorly Understood. *Organizational Research Methods*, 18(2), 207–230. <https://doi.org/10.1177/1094428114555994>
- Daraba, D. (2017). Pengaruh Program Dana Desa terhadap Tingkat Partisipasi Masyarakat di Kecamatan Galesong Utara Kabupaten Takalar. *Sosiohumaniora*, 19(1), 52–58. <https://doi.org/10.24198/sosiohumaniora.v19i1.11524>
- Dianingrum, S. (2018). Implementasi Good Governance dalam Pengelolaan Dana Desa dengan Presektif Syariah di Desa Mliriprowo Kecamatan Tarik Kabupaten Sidoarjo. *El Muhasaba: Jurnal Akuntansi*, 1(1), 59 – 74. <https://doi.org/10.18860/em.v1i1.5407>
- Drew, J., Kortt, M. A., & Dollery, B. (2014). Economies of Scale and Local Government Expenditure: Evidence From Australia. *Administration & Society*, 46(6), 632–653. <https://doi.org/10.1177/0095399712469191>
- Ehalaiye, D., Botica-Redmayne, N., & Laswad, F. (2017). Financial Determinants of Local Government Debt in New Zealand. *Pacific Accounting Review*, 29(4), 512–533. <https://doi.org/10.1108/PAR-11-2016-0104>
- Gooden, S. T., & Rissler, G. E. (2017). Local Government: Social Equity “First Responders.” *State and Local Government Review*, 49(1), 37–47. <https://doi.org/10.1177/0160323X17720268>
- Goodman, D., French, P. E., & Battaglio, R. P. (2015). Determinants of Local Government Workforce Planning. *The American Review of Public Administration*, 45(2), 135–152. <https://doi.org/10.1177/0275074013486179>
- Grover, C. (2014). From the Social Fund to Local Welfare Assistance: Central-Local Government Relations and ‘Special Expenses.’ *Public Policy and Administration*, 29(4), 313–330. <https://doi.org/10.1177/0952076714529140>
- Guga, E. (2018). Local Government Modernization in Albania: Historical Background and the Territorial Reform 2015-2020. *International Journal of Public Sector Management*, 31(4), 466–506. <https://doi.org/10.1108/IJPSM-01-2017-0018>
- Gupta, B., & Mukhopadhyay, A. (2016). Local Funds and Political Competition: Evidence from the National Rural Employment Guarantee Scheme in India. *European Journal of Political Economy*, 41, 14–30. <https://doi.org/10.1016/j.ejpoleco.2015.10.009>
- Hansen, L. K., & Kræmmergaard, P. (2013). Transforming Local Government by Project Portfolio Management: Identifying and Overcoming Control Problems. *Transforming Government: People, Process and Policy*, 7(1), 50–75. <https://doi.org/10.1108/17506161311308160>
- Hansen, S. W. (2015). The Democratic Costs of Size: How Increasing Size Affects Citizen Satisfaction with Local Government. *Political Studies*, 63(2), 373–389.

- <https://doi.org/10.1111/1467-9248.12096>
- Hariyanto, S., & Mutiarin, D. (2016). Dampak Kebijakan Alokasi Dana Desa (ADD) terhadap Pembangunan Desa di Kabupaten Bulungan Tahun 2011– 2014. *Journal Of Governance And Public Policy*, 2(3), 560-593. <https://doi.org/10.18196/jgpp.2014.0043>
- Haughton, J., Khandker, S. R., & Rukumnuaykit, P. (2014). Appraising the Thailand Village Fund. *Asian Economic Journal*, 28(4), 363-388. <https://doi.org/10.1111/asej.12041>
- Hay, R., & Martin, S. (2014). Controlling Local Government Spending: The Implementation and Impact of Capping Council Taxes. *Local Government Studies*, 40(2), 224-239. <https://doi.org/10.1080/03003930.2013.795890>
- Heinelt, H., & Stolzenberg, P. (2014). The Rhinish Greeks'. Bailout Funds for Local Government in German Federal States. *Urban Research & Practice*, 7(2), 228-240. <https://doi.org/10.1080/17535069.2014.910934>
- Hertati, D., & Arif, L. (2018). Implementasi Kebijakan Pengelolaan Dana Desa di Desa Pejambon Kabupaten Bojonegoro Jawa Timur. *Journal of Economics, Business and Government Challenges*, 1(1), 40-49. <https://doi.org/10.33005/ebgc.v1i1.8>
- Hidayah, N., & Wijayanti, I. (2017). Akuntabilitas Pengelolaan Dana Desa (DD): Studi Kasus pada Desa Wonodadi Kecamatan Ngrayun Kabupaten Ponorogo. *Jurnal Akuntansi dan Sistem Informasi*, 2(1), 1-7. <https://doi.org/10.32486/aksi.v1i2.114>
- Hilvert, C., & Swindell, D. (2013). Collaborative Service Delivery: What Every Local Government Manager Should Know. *State and Local Government Review*, 45(4), 240–254. <https://doi.org/10.1177/0160323X13513908>
- Junaidi. (2015). Perlakuan Akuntansi Sektor Publik Desa di Indonesia. *Jurnal NeO-Bis*, 9(1), 39–59. <https://doi.org/10.21107/nbs.v9i1.681>
- Jurnali, T., & Siti-Nabiha, A. K. (2015). Performance Management System for Local Government: The Indonesian Experience. *Global Business Review*, 16(3), 351–363. <https://doi.org/10.1177/0972150915569923>
- Kajimbwa, M. G. A. (2018). Benchmarking Accountability of Local Government Authorities in Public Procurement in Tanzania: A Methodological Approach. *Benchmarking: An International Journal*, 25(6), 1829-1843. <https://doi.org/10.1108/BIJ-08-2016-0120>
- Kartika, R. (2015). Partisipasi Masyarakat dalam Mengelola Alokasi Dana Desa (ADD) di Desa Tegeswetan dan Desa Jangkrikan Kecamatan Kepil Kabupaten Wonosobo. *Jurnal Bina Praja*, 4(3), 179-188. <https://doi.org/10.21787/jbp.04.2012.179-188>
- Karyanto, R. (2016). Apakah Penyaluran Dana Desa Terhambat oleh Karakteristik Kepala Desa? *Jurnal Akuntansi dan Bisnis*, 16(2), 149-161. <https://doi.org/10.20961/jab.v16i2.203>
- Kholmi, M. (2016). Akuntabilitas Pengelolaan Alokasi Dana Desa (Studi di Desa Kedungbetik Kecamatan Kesamben Kabupaten Jombang). *Journal of Innovation in Business and Economics*, 7(2), 143-152. <https://doi.org/10.22219/jibe.vol7.no2.143-152>
- Khongsatjaviwat, D., & Routray, J. K. (2015). Local Government for Rural Development in Thailand. *International Journal of Rural Management*, 11(1), 3–24. <https://doi.org/10.1177/0973005215569383>
- Kurniawati, S., Djayusman, R. R., & Nugraha, A. L. (2018). The Influence of Village Fund Towards Achievement of Society's Welfare at Wukirsari Village, Yogyakarta. *Falah: Jurnal Ekonomi Syariah*, 3(1), 39-52. <https://doi.org/10.22219/jes.v3i1.5833>
- Mookherjee, D. (2014). Accountability of Local and State Governments in India: An Overview of Recent Research. *Indian Growth and Development Review*, 7(1), 12-41. <https://doi.org/10.1108/IGDR-12-2013-0049>
- Meutia, I., & Liliana, L. (2017). Pengelolaan Keuangan Dana Desa. *Jurnal Akuntansi Multiparadigma*, 8(2), 336-352. <https://doi.org/10.18202/jamal.2017.08.7058>
- Munti, F., & Fahlevi, H. (2017). Determinan Kinerja Pengelolaan Keuangan Desa: Studi pada Kecamatan Gandapura Kabupaten Bireuen Aceh. *Jurnal Akuntansi dan Investasi*, 18(2), 172–182. <https://doi.org/10.18196/jai.180281>
- Mzenzi, S. I., & Gaspar, A. F. (2015). External Auditing and Accountability in

- the Tanzanian Local Government Authorities. *Managerial Auditing Journal*, 30(6/7), 681-702. <https://doi.org/10.1108/MAJ-04-2014-1028>
- Nurhakim, I., & Yudianto, I. (2018). Implementation of Village Fund Management in Panyirapan Village, Sukanagara Village and Soreang Village, Soreang Sub-District, Bandung Regency. *Journal of Accounting, Auditing, and Business*, 1(2), 35-47. <https://doi.org/10.24198/jaab.v1i2.18346>
- Nurzianti, R., & Anita. (2014). Pengaruh Karakteristik Tujuan Anggaran terhadap Kinerja Aparat Pemerintah Daerah di Kabupaten Aceh Besar. *Jurnal Dinamika Akuntansi dan Bisnis*, 1(1), 58-71. <https://doi.org/10.24815/jdab.v1i1.3580>
- Oosthuizen, M., & Thornhill, C. (2017). The Grant System of Financing the South African Local Government Sphere: Can Sustainable Local Government be Promoted? *Local Economy*, 32(5), 433-450. <https://doi.org/10.1177/0269094217721683>
- Peugh, J. L. (2014). Conducting Three-Level Cross-Sectional Analyses. *The Journal of Early Adolescence*, 34(1), 7-37. <https://doi.org/10.1177/0272431613498646>
- Prelog, A. J., Berry, K. J., & Mielke, P. W. (2009). Resampling Permutation Probability Values for Cronbach's Alpha. *Perceptual and Motor Skills*, 108(2), 431-438. <https://doi.org/10.2466/pms.108.2.431-438>
- Pridgen, A., & Flesher, D. L. (2013). Improving Accounting and Accountability in Local Governments: The Case of the Tennessee Taxpayers Association. *Accounting History*, 18(4), 507-528. <https://doi.org/10.1177/1032373213505167>
- Porumbescu, G. A. (2015). Using Transparency to Enhance Responsiveness and Trust in Local Government: Can It Work? *State and Local Government Review*, 47(3), 205-213. <https://doi.org/10.1177/0160323X15599427>
- Pugalis, L., & Bentley, G. (2013). Storming or Performing? Local Enterprise Partnerships Two Years On. *Local Economy*, 28(7-8), 863-874. <https://doi.org/10.1177/0269094213503066>
- Putubasai, E. (2018). Analysis of Community and Village Government Participation in Village Fund Management. *Saburai International Journal of Social Sciences and Development*, 2(1), 32-38. <https://doi.org/10.24967/saburairi-jssd.v2i1.329>
- Ramly, A., Wahyuddin, W., Mursyida, J., & Mawardati, M. (2018). The Implementation of Village Fund Policy in Improving Economy of Village Society. *Jurnal Ilmiah Peuradeun*, 6(3), 459-478. <https://doi.org/10.26811/peuradeun.v6i3.184>
- Rosa, C. P., & Morote, R. P. (2016). The Audit Report as an Instrument for Accountability in Local Governments: A Proposal for Spanish Municipalities. *International Review of Administrative Sciences*, 82(3), 536-558. <https://doi.org/10.1177/0020852314566000>
- Roskruge, M., Grimes, A., McCann, P., & Poot, J. (2013). Homeownership, Social Capital and Satisfaction with Local Government. *Urban Studies*, 50(12), 2517-2534. <https://doi.org/10.1177/0042098012474522>
- Rudiana. (2018). Governance Development Based on Village Fund Year 2016 in Bandung Regency: Portrait of Unconstrained Village in the Establishment of Development Priorities (Study In Ciburial Village Cimenyan District Bandung Regency). *Advances in Social Sciences Research Journal*, 5(3), 333-341. <https://doi.org/10.14738/assrj.53.4277>
- Saliterer, I., & Korac, S. (2014). The Discretionary Use of Performance Information by Different Local Government Actors - Analysing and Comparing the Predictive Power of Three Factor Sets. *International Review of Administrative Sciences*, 80(3), 637-658. <https://doi.org/10.1177/0020852313518170>
- Sandford, M. (2016). Public Services and Local Government: The End of the Principle of 'Funding Following Duties'. *Local Government Studies*, 42(4), 637-656. <https://doi.org/10.1080/03003930.2016.1171753>
- Sari, I., & Abdullah, M. (2017). Analisis Ekonomi Kebijakan Dana Desa terhadap Kemiskinan Desa di Kabupaten Tulungagung. *Jurnal Ekonomi Pembangunan*, 15(1), 34-49. <https://doi.org/10.22219/jep.v15i1.4645>
- Schalk, J. (2017). Linking Stakeholder Involvement to Policy Performance: Non-linear Effects in Dutch Local Government Policy Making. *The American Review of Public Administration*, 47(4),

- 479–495. <https://doi.org/10.1177/0275074015615435>
- Setiawan, A., Haboddin, M., & Wilujeng, N. (2017). Akuntabilitas Pengelolaan Dana Desa di Desa Budugsidorejo Kabupaten Jombang Tahun 2015. *Politik Indonesia: Indonesian Political Science Review*, 2(1), 1-16. <https://doi.org/10.15294/jpi.v2i1.8483>
- Simangunsong, F., & Wicaksono, S. (2017). Evaluation of Village Fund Management in Yapen Islands Regency Papua Province (Case Study at Pasir Putih Village, South Yapen District). *Open Journal of Social Sciences*, 5, 250-268. <https://doi.org/10.4236/jss.2017.59018>.
- Singhal, S., & Nilakantan, R. (2016). The Economic Effects of a Counterinsurgency Policy in India: A Synthetic Control Analysis. *European Journal of Political Economy*, 45, 1-17. <https://doi.org/10.1016/j.ejpoleco.2016.08.012>
- Sintia, K., & Susilo, J. (2016). Pelaksanaan Pengelolaan Alokasi Dana Desa (ADD) untuk Mewujudkan Akuntabilitas dan Good Governance Desa. *El Muhasaba: Jurnal Akuntansi*, 7(2), 185 - 202. <https://doi.org/10.18860/em.v7i2.3888>
- Siriwardhane, P., & Taylor, D. (2017). Perceived Accountability for Local Government Infrastructure Assets: The Influence of Stakeholders. *Pacific Accounting Review*, 29(4), 551-572. <https://doi.org/10.1108/PAR-11-2016-0110>
- Soeharso, E. D. (2017). Akuntabilitas Pemerintah Desa dalam Pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes) Tahun 2015 berdasarkan Permendagri No. 113 Tahun 2014 di Kecamatan Sedayu Kabupaten Bantul Yogyakarta. *Journal of Governance and Public Policy*, 4(3), 422–442. <https://doi.org/https://doi.org/10.18196/jgpp.4384>
- Spreen, T. L., & Cheek, C. M. (2016). Does Monitoring Local Government Fiscal Conditions Affect Outcomes? Evidence from Michigan. *Public Finance Review*, 44(6), 722–745. <https://doi.org/10.1177/1091142115611743>
- Srirejeki, K. (2015). Tata Kelola Keuangan Desa. *Jurnal Akuntansi dan Bisnis*, 15(1), 33-37. <https://doi.org/10.20961/jab.v15i1.174>
- Sululing, S. (2017). Pelaporan Keuangan Alokasi Dana Desa sebagai Salah Satu Akuntabilitas Keuangan Desa. *Jurnal Ekonomi*, 22(2), 212-228. <https://doi.org/10.24912/je.v22i2.228>
- Swianiewicz, P. (2014). An Empirical Typology of Local Government Systems in Eastern Europe. *Local Government Studies*, 40(2), 292-311. <https://doi.org/10.1080/03003930.2013.807807>
- Triani, N., & Handayani, S. (2018). Praktik Pengelolaan Keuangan Dana Desa. *Jurnal Akuntansi Multiparadigma*, 9(1), 136-155. <https://doi.org/10.18202/jamal.2018.04.9009>
- Umami, R., & Nurodin, I. (2017). Pengaruh Transparansi dan Akuntabilitas terhadap Pengelolaan Keuangan Desa. *Jurnal Ilmian Ilmu Ekonomi*, 6(11), 74–80. <https://doi.org/10.1063/1.481887>
- Ward, B. W. (2013). What's Better—R, SAS®, SPSS®, or Stata®? Thoughts for Instructors of Statistics and Research Methods Courses. *Journal of Applied Social Science*, 7(1), 115–120. <https://doi.org/10.1177/1936724412450570>
- Wijayanti, P., & Hanafi, R. (2018). Pencegahan Fraud di Pemerintah Desa. *Jurnal Akuntansi Multiparadigma*, 9(2), 331-345. <https://doi.org/10.18202/jamal.2018.04.9020>
- Wu, Y., & Shi, Y. (2018). How Does Intergovernmental Fiscal Environment Affect General Fund Balances of Major American Cities? *Local Government Studies*, 44(6), 745-765, <https://doi.org/10.1080/03003930.2018.1501365>
- Yulihantini, D., Sukarno, H., & Wardayati, S. (2018). Pengaruh Belanja Modal dan Alokasi Dana Desa terhadap Kemandirian dan Kinerja Keuangan Desa di Kabupaten Jember. *BISMA*, 12(1), 37-50. <https://doi.org/10.19184/bisma.v12i1.7600>
- Zafra-Gómez, J. L., Bolívar, M. P. R., & Muñoz, L. A. (2013). Contrasting New Public Management (NPM) Versus Post-NPM Through Financial Performance: A Cross-Sectional Analysis of Spanish Local Governments. *Administration & Society*, 45(6), 710–747. <https://doi.org/10.1177/0095399711433696>
- Zerbinati, S/ (2012) Multi-level Governance and EU Structural Funds: An Entrepreneurial Local Government Perspective. *Local Government Studies*, 38(5), 577-597, <https://doi.org/10.1080/03003930.2011.649914>