

THE EFFECT OF TRANSPARENCY AND ACCOUNTABILITY ON VILLAGE INCOME SHOPPING BUDGET MANAGEMENT (APBDes)

Fitri Abrar^{1*}, Chofiuddin Muchlish², Iqbal Noor³

Universitas Muhammadiyah Sukabumi, Indonesia

fitriabrar@gmail.com, Iqnoor20@gmail.com, skripsiummisurade@gmail.com

Abstract: This study aims to determine: 1. To find out the extent of the influence of transparency on the management of the village income budget (APBdes), 2. To find out the extent of the influence of accountability on the management of the village income budget (APBdes) 3. To determine the extent of the effect of transparency and accountability for the management of the village expenditure budget (APBdes). The variables consist of Transparency and Accountability as independent variables, village financial management as the dependent variable. The method used in this study is quantitative method, the type of data used in this study is primary data, namely research data obtained directly from original sources (respondents not through intermediary media). Primary data is specifically collected through questionnaires that already contain questions related to research that is being carried out with comparisons of previous research. In the process, this research produces data that there is a significant influence between Transparency and Accountability on the Management of the Village Revenue and Expenditure Budget (APBDes). Based on the analysis and discussion conducted, the conclusions from the research regarding the influence of the Effect of Transparency and Accountability on the Village Revenue and Expenditure Budget (APBDes) are as follows: Transparency has a significant effect on the Village Revenue and Expenditure Budget. The village government in the Surade sub-district has tried to implement the principle of transparency in its financial management, including the principle being implemented by socializing to the community every disbursement of funds from transfer income, installing billboards regarding the Accountability Report for the Realization of the Village Revenue and Expenditure Budget.

Keywords: Accountability, Expenditure Budget, Transparency, Village Revenue

INTRODUCTION

Indonesia is a very broad country, consisting of various types of characters from Sabang to Merauke, in a country, the existence of a village is very important because there can be no city and country without supporting villages. According to Law Number 6 of 2014 Article 1 concerning Villages explains that "Villages are customary or what are called by other names, called Villages are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives. and rights of origin, and/or traditional rights that are recognized and respected in the unitary government system of the Republic of Indonesia".

Although in a small order the village has a very important role, it is necessary to have a set of rules regarding the administration of village government. Considering that there have been many developments in various forms, so there is a need for a legal umbrella that protects and is empowered to be strong, advanced, independent, and democratic so that it can create a strong foundation in implementing governance and development towards a just, prosperous, and prosperous society. This Law also regulates material regarding the Principles of Village Regulation, Position and Type, Village Arrangement, Village Authority, Village Administration, Village Rights, and Obligations and Village Communities, Village Regulations, Village Finance, and Village Assets, Village Development and Rural Area Development, Village-Owned Enterprises, Village Cooperation, Village Community Institutions, and Village Traditional Institutions, as well as Guidance and Supervision.

The APBDes contain income, expenditure, and village costs. Village Revenue is money that goes into the Village treasury account. Village expenditure is money that comes out of the Village cash account. Village Revenues as referred to in Article 9 paragraph (1) letter a, namely all Village revenues in 1 (one) fiscal year which become Village rights and do not need to be returned by the Village. Village income as referred to in paragraph (1) consists of the original village income group, transfers, and other income.

Implementation of village finances will be a force for the village government to manage, regulate and organize its household, as well as increase the burden of village responsibilities and obligations. Village finances that can support optimal development require good management from the village government. Therefore, village financial management is expected to apply the principles of accountability and transparency in its management.

In a participatory, transparent, and accountable manner. Minister of Villages, Development of Disadvantaged Regions and Transmigration (Mendes PDDT) Abdul Halim Iskandar said that until July 11, 2021, Rp. 28.82 trillion of village funds or 40.02 percent of the Rp. 72 trillion budgeted had been disbursed. JAKARTA, KOMPAS.com. These funds must be managed as well as possible as a form of accountability for state finances to realize good governance. Good governance or good governance is characterized by two elements, namely openness or transparency and elements of responsibility or accountability. Because to be able to realize good governance, transparency and accountability principles must be considered, namely as the obligations of individuals or authorities who are entrusted with managing public resources and those concerned can answer and provide openness to matters concerning fiscal accountability. managerial, and programs in the management of village government, especially the management of the APBDes.

Accountability is the obligation of the village government to account for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the goals that have been set (Tanjung, 2007). Accountability has the main objective of knowing the accountability of the implementing team for activities in Village financial funds to the community, with the Village head as the main person in charge. The basic concept of Accountability is based on the classification of managerial

responsibilities in each environment in the organization which aims to carry out activities in each section.

The results of research conducted by Komang Chahya Bayu Anta and Chandra maulana (2020) with the title "The Effect of Community Participation and Village Financial Accountability on the perception of village income and expenditure budgets." village income and expenditure. This research both takes the variable of accountability. Meanwhile, this study did not use the transparency variable in its research.

The openness of the Village government in the Surade sub-district to the community regarding various policies or programs established in the context of village development is still not implemented and does not provide open and honest financial information to the community. In the villages of Jagamukti, Cipendey, Sukatani, and Gunung Singing, there are still no road repairs that have not been implemented properly, and the services provided to the village community are still not well implemented in these villages.

Based on the background explanation that has been described and because many people do not know what funds from the government are used for, there are a lot of negative thoughts from the community regarding the management of the government.APBDes. So the authors are interested in researching with the title "The Effect of Transparency and Accountability on the Management of the Village Revenue and Expenditure Budget (APBDes)"

According to the pocketbook of village funds published by the Minister of Finance in 2017, village funds are budgets originating from the APBN which are specifically intended for villages in order to carry out development and community empowerment through City/Regency APBD funds. According to Government Regulation Number 60 of 2014 concerning Village, Funds are funds sourced from the State Revenue and Expenditure Budget designated for Villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, implementation of development, community development, and empowerment. Public.

The village in its function has the authority to run the government independently which aims to accelerate growth and development. Based on Permendagri No. 113 of 2014 concerning village financial management, that the source of village income consists of 3 sources, namely.

According to article 71 paragraph (1) of Law Number 6 of 2014, it is stated that village funds are "village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations." Furthermore, in paragraph (2) it is stated that the existence of rights and obligations will result in income, expenditure, financing, and village financial management. Article 93 paragraph (1) of Law Number 6 of 2014 states that "village financial management includes: planning, implementation, administration, reporting, and accountability" which can be described as follows.

According to Ultafiah (2017), transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, the process of making and implementing them, as well as the results

achieved. Meanwhile, Ardiyanti (2019) stated that transparency is the principle of opening oneself up to the right of the community to obtain access to correct, honest, and non-discriminatory information regarding the organization of the organization by paying attention to the protection of personal rights, groups, and state secrets.

According to the State Administration Agency and the Financial and Development Supervisory Agency of the Republic of Indonesia in Subroto (2009) accountability is the obligation to provide the person in charge or answer and explain the performance and actions of a person leading an organizational unit to the party who has the right or the authority to ask for accountability. Accountability is important to ensure values such as efficiency, effectiveness, reliability, and predictability. Accountability is a form of accountability from parties who are trusted by stakeholders which will result in success or failure in carrying out their duties to achieve the goals that have been set (Ardiyanti, 2019).

METHODS

The research method is a scientific way to get valid data that can be found, developed, and proven a certain knowledge so that in turn it can be used to understand, solve and anticipate problems.

research methods based on the philosophy of positivism are used to examine certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical with the aim of testing hypotheses. set. While the associative method is a research problem formulation that is asking the relationship between two or more variables.

RESULTS AND DISCUSSION

From the results of the research that has been done and based on the theories that have been studied the research methods that underlie this research, the results of research on the effect of Transparency and Accountability on the Village Revenue and Expenditure Budget (APBDes) are obtained which show the general picture for each village in the Surade sub-district. Sukabumi district :

a. Overview of Research Variables

This study reveals a general description of the research variables, namely the Transparency, Accountability, and APBDes Variables. with the attachment of these 3 variables to 11 villages in the Surade sub-district. So that it can be revealed various things related to the 3 research variables

b. Respondents Overview

Respondents from this study were village officials who regulate or manage village financial reports including Village Head, Village Secretary, Head of Financial Affairs, Head of Government Section, and Head of Dusun. The questionnaires were distributed on September 6, 2021, and data collection and processing were carried out on September 15, 2021. The number of questionnaires distributed was 57 pieces. The total was obtained from the distribution of 57 questionnaires to 11

villages. Thus, 57 questionnaires were returned. A summary of the distribution and return of research questionnaires is presented in the following table:

Validity test

A validity test is used to measure the validity or validity of a questionnaire result so that the data that has been obtained can be relevant and by the research objectives. The validity of the validity test used is to calculate the correlation between the scores of each question item with the scores of each construct, in this study the validity test uses the Pearson correlation method. the data is said to be valid if the value of sig < 0.05. The following are the results of the validation test using SPSS:

Table 1. Transparency Variable Validity Test Results (X1)

No Item	Value Comparison r	r Table	Description
1	0,753	0.256	Valid
2	0,629	0.256	Valid
3	0,557	0.256	Valid
4	0,866	0.256	Valid
5	0,415	0.256	Valid
6	0,729	0.256	Valid
7	0,740	0.256	Valid
8	0,563	0.256	Valid
9	0,710	0.256	Valid
10	0,617	0.256	Valid
11	0,886	0.256	Valid
12	0,729	0.256	Valid
13	0,753	0.256	Valid
14	0,617	0.256	Valid
15	0,740	0.256	Valid

Source: Data SPSS

Based on the results of the validity test, it can be seen that the calculated r is greater than the r table value. Then all the items of the transparency statement (X1) are declared valid.

Table 2. Accountability Variable Validity Test Results (X2)

No Item	Value Comparison r		Description Valid
	r count	r Table	
1	0,703	0.256	Valid
2	0,385	0.256	Valid
3	0,426	0.256	Valid
4	0,786	0.256	Valid
5	0,280	0.256	Valid
6	0,636	0.256	Valid
7	0,770	0.256	Valid
8	0,786	0.256	Valid
9	0,703	0.256	Valid
10	0,516	0.256	Valid
11	0,643	0.256	Valid
12	0,636	0.256	Valid
13	0,770	0.256	Valid
14	0,385	0.256	Valid
15	0,494	0.256	Valid

Source: Date SPSS

Based on the results of the validity test, it can be seen that the calculated r is greater than the r table value. Then all the items of the account statement are declared valid.

Table 3. Results of the APBDes Variable Validity Testing (Y)

No Item	Value Comparison r		Description Valid
	r count	r Table	
1	0,832	0.256	Valid
2	0,454	0.256	Valid
3	0,438	0.256	Valid
4	0,783	0.256	Valid
5	0,287	0.256	Valid
6	0,742	0.256	Valid
7	0,704	0.256	Valid
8	0,497	0.256	Valid
9	0,767	0.256	Valid
10	0,577	0.256	Valid
11	0,704	0.256	Valid
12	0,783	0.256	Valid
13	0,767	0.256	Valid
14	0,832	0.256	Valid
15	0,267	0.256	Valid

Source: Date SPSS

Based on the results of the validity test, it can be seen that the r count is greater than the value of the r table. Then all the items in the APBDes statement are declared to be valid.

Reliability Test

Reliability or reliability is an index that can show the extent to which a measurement tool can be trusted or can be relied on. This reliability test was conducted to obtain the accuracy (reliability) of the data collection tool (instrument) used. The data collection tool in this study was tested using the instrument reliability test with the Cronbach's alpha method. To test the reliability of the instrument, the closer the reliability coefficient to 1.0, the better.

Table 4. Transparency Reability Test Result

Reliability Statistics		
Cronbach's Alpha	N of Items	
.914	15	

Source: Date SPSS

Table 5. Transparency Accountability Test Result

Reliability Statistics		
Cronbach's Alpha	N of Items	
.858	15	

Source: Date SPSS

Table 6. Transparency APBDes Test Result

Reliability Statistics		
Cronbach's Alpha	N of Items	
.879	15	

Source: Date SPSS

Based on the results of the fertility test above, the variables X1, X2, and Y each have Cronbach's Alpha values of 0.914, 0.858, and 0.879. All research variables have Cronbach's Alpha values of more than 0.6. So it can be stated that all the variables in this study are reliable or able to reveal the actual situation.

Normality test.

A normality test is an assumption to find out whether the research data is a normal distribution or not. A good regression model is one where the model has a normal distribution or is close to normal. The normality test will be met if the sample used is more than 30, to determine the normality of the data distribution can be done using statistical analysis, namely the Kolmogorov-Smirnov test with the test criteria a 0.05 as follows:

- If sig a means that the sample data taken is normally distributed
- If sig a means that the sample data taken are not normally distributed

Table 7. Normality Test Result

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		57
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.12036992
Most Extreme Differences	Absolute	.088
	Positive	.073
	Negative	-.088
Test Statistic		.088
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Date SPSS

Based on the results of the normality test, it can be seen that the Asymp value. Sig. (2-tailed) of 0.200 is greater than 0.05. Then the data is declared normally distributed.

Multicollinearity Test

This assumption is used to measure how influential the independent variable is on other independent variables by using the regression, the Multicollinearity tester will use the variance inflation factor (VIF) with the following criteria:

- If the tolerance number is below 0.10 and $VIF > 10$, it is said that there are symptoms of multicollinearity
- If the tolerance number is above 0.10 and $VIF < 10$, it is said that there are no symptoms of multicollinearity.

Table 8. Multicollinearity Test Result

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	13.186	6.129		2.152	.036		
Transparansi	.153	.121	.258	2.528	.006	.991	1.009
Akuntabilitas	.617	.116	.585	5.315	.000	.991	1.009

a. Dependent Variable: APBDes

Source: Date SPSS

Based on the results of the multicollinearity test, it can be seen from the tolerance and accountability variable value of 0.991 which is greater than 0.1, and VIF on the Transparency and Accountability variable of 1.009 which is smaller than 10. So it can be concluded that the data does not occur multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals from one observation to another. If the variance of the residual from one observation to another observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity. To detect the presence of heteroscedasticity in this study using the glejser test. This test compares the significance of this test if the regression results are $\text{sig} > 0.05$ or 5%. If the significance is above 5%, it is concluded that the regression model does not contain heteroscedasticity. The following are the results of heteroscedasticity testing using SPSS:

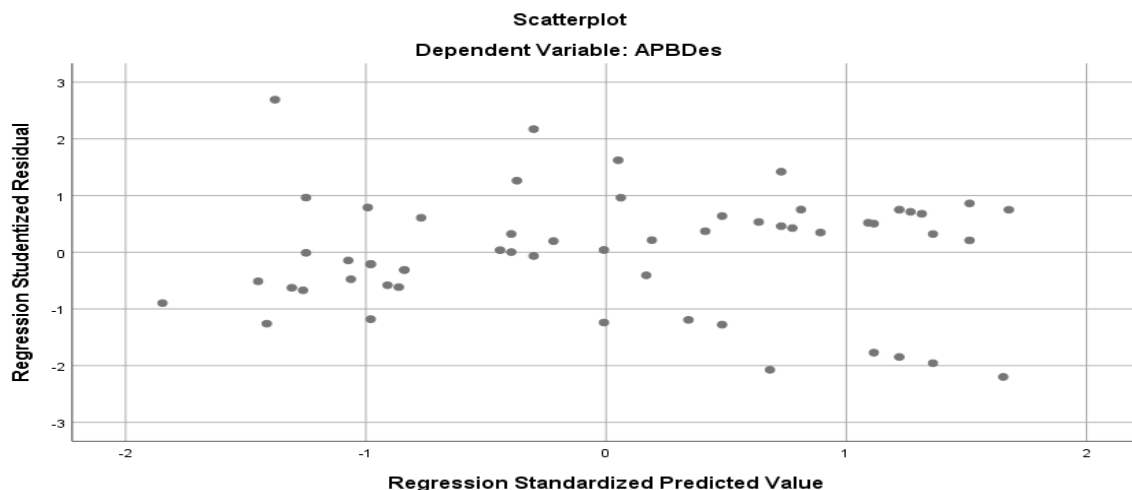


Figure 1. Heterokedasticity Result Test

Source: Data SPSS

Based on the graph above, it can be seen that the points spread out to form an irregular pattern below the number 0 (zero) on the Y axis. So it can be concluded that the data does not occur heteroscedasticity in this type of regression.

Multiple Linear Regression Analysis

Multiple regression analysis is used to predict how the condition (increase and decrease) of the dependent variable (criteria), if two or more independent variables as predictor factors are manipulated (increase the results). So multiple regression analysis will be carried out if the number of independent variables is at least two. To test the hypothesis, multiple regression analysis tools are used (multiple regression). The hypothesis test was carried out using SPSS software because it was able to produce

convincing output for further analysis. The relationship between the two variables can be described by the following equation:

$$Y = a + b_1x_1 + b_2x_2 + e$$

Description:

Y = Dependent Variable (APBDes)

B = regression coefficient

a = constant

X1=Transparency

X2= Accountability

e = Standard error

The following are the results of multiple linear regression using SPSS:

Table 9. Multiple Linear Regression Analysis Test Result

Coefficients							
Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Toler	VIF
1 (Constant)	13.186	6.129		2.152	.036		
Transparency	.153	.121	.258	2.528	.006	.991	1.009
Accountability	.617	.116	.585	5.315	.000	.991	1.009

a. Dependent Variable: APBDes

Source: Data SPSS

$$Y = 13.186 + 0.153 X_1 + 0.617 X_2$$

From the results of multiple linear regression testing in the table above, the following results are obtained:

1. The constant value in this study is 13,186, which means that if X1 and X2 are zero, then the APBDes value is 13,186.
2. The value of the Transparency variable is 0.153, this shows the value of Transparency is 1, then the APBDes will increase by 0.153. This is because if transparency is high then the quality of the APBDes.
3. The value of the Accountability application variable is 0.617, this shows the Accountability application value is 1, then the APBDes will increase by 0.617. This is because if the implementation of accountability is high, the APBDes will increase.

T-Test

Hypothesis testing is a decision-making method based on data analysis, both from controlled experiments and observations (uncontrolled). In statistics, an outcome can be stated by a chance factor, according to a previously found probability. In testing with t-test. The t-test is known as the partial test, which is to tests how the influence of each independent variable individually on the related variables. This test can be done by comparing t count with t table or by looking at the significance of each t count.

This t-test is carried out with the following conditions:

- If t count < t table H0 is accepted and H1 is rejected, it means that together the independent variables do not affect the dependent variable.

- If t count $<$ t table H_0 is rejected and H_1 is accepted, meaning that together the independent variables affect the dependent variable.

Based on the number of variables in this study, there were two variables consisting of one independent variable and one dependent variable so that the t -test was carried out twice.

The following are the results of the t -test using SPSS:

Table 10. Results Of The T-Test

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
1	(Constant)	13.186	6.129		2.152	.036		
	Transparansi	.153	.121	.258	2.528	.006	.991	1.009
	Akuntabilitas	.617	.116	.585	5.315	.000	.991	1.009

a. Dependent Variable: APBDes

Source: Data SPSS

From the results of the t -test above, the calculated t value is 2,528 $>$ from the t table of 2,004, the sig value on the Transparency variable is 0.006. So that sig $<$ 0.05, it can be concluded that the Transparency variable has a partial significant effect on the APBDes.

Testing the Coefficient of Accountability Variables

F Uji test

The F test is used to determine whether the independent variables simultaneously have a significant effect on the independent variables. The f test is used to test the null hypothesis that the coefficient of multiple determination in the population is equal to zero. The significance test includes testing the significance of the overall regression equation as well as the specific partial regression coefficient. The overall test can be performed using the F statistic. The degree of significance used is 5% (0.05). If the probability value is $<$ 0.05, it can be said that there is a jointly significant influence between the independent variables on the dependent variable. However, if the significance value is $>$ 0.05, then there is no jointly significant effect between the independent variables on the dependent variable.

Table 11. Results Of The F-Test

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	293.844	2	146.922	14.651	.000 ^b
	Residual	541.524	54	10.028		
	Total	835.368	56			

a. Dependent Variable: APBDes
b. Predictors: (Constant), Accountability, Transparency

Source: Date SPSS

From the results of the F test above, the F value is 14,651 > from the F table of 3,168, the sig value is 0.000. So sig < 0.05, it can be concluded that the Transparency and Accountability variables have a significant simultaneous effect on the APBDes variable.

Coefficient of Determination Test

The coefficient of determination is the analysis used to find out how much influence the variables X and Y have, so in this study how much influence Transparency and the application of Information Systems have on APBDes. Values that are close to one independent variable provide almost all the information needed to predict the variation of the dependent variable.

Table 12. Coefficient of Determination Result Test

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.593 ^a	.352	.328	3.16674

a. Predictors: (Constant), Accountability, Transparency
b. Dependent Variable: APBDes

Source: Date SPSS

Based on the results of the determination test in the table above, the R square value of 0.593 is obtained, which if the percentage is 59.3%. Then this value shows the percentage of the influence of the transparency and accountability variables on the APBDes variable of 59.3%. While the remaining 40.7% is influenced by other variables not mentioned in this study.

RESULTS AND DISCUSSION

The Effect of Transparency on the Village Revenue and Expenditure Budget (APBDes). The results of the study show that transparency has a significant effect on the Village Revenue and Expenditure Budget. This is known from the results of the t-test where the t value is 2,528 > from the t table of 2,004, the sig value on the transparency variable is 0.006. So that sig < 0.05, it can be concluded that the

transparency variable has a partially significant positive effect on the APBDes. This means that the better the transparency implemented by the village apparatus to the community, the better the Village Revenue and Expenditure Budget will be.

Based on this, a village financial management is said to be transparent if in carrying out its governance, the village government is able to disclose material matters to the village community so as to enable the community to get the widest possible access to information. Thus, it is hoped that the implementation of the principle of transparency in accordance with the legislation will realize transparent village financial management.

The results of research conducted by Komang Chahya Bayu Anta and Chandra maulana (2020) with the title "The Effect of Community Participation and Village Financial Accountability on the perception of village income and expenditure budgets". The effect of the implementation of Accountability on the Village Revenue and Expenditure Budget (APBDes)

The results of the study show that Accountability has a significant effect on the Village Revenue and Expenditure Budget. This is known from the results of the t test. The calculated t value is $5.315 >$ from the t table of 2,004, and the sig value for the Accountability variable is 0.000. So that $\text{sig} < 0.05$, it can be concluded that the Accountability variable has a significant positive effect partially on the APBDes. This means that the better the accountability in a village, the better the Village Revenue and Expenditure Budget as accountability for state funds.

Based on this, financial management in APBdes is said to be accountable if the village government can be responsible for its financial management both morally and administratively. As for the influence of accountability.

This is in accordance with research from several previous researchers conducted by Nafidah and Anisa (2015) with the title "The Effect of Accountability on Village Financial Management in Jombang Regency". Accountability. In addition, it is still necessary to have village assistance from the local government that is intensive in helping the village to realize village financial management accountability.

The Effect of Transparency and Accountability on the Village Revenue and Expenditure Budget (APBDes). The results of the study show that transparency and accountability have a significant effect on the Village Revenue and Expenditure Budget. This is known from the results of the F test, the F value is $14,651 >$ from the F table of 3,168, the sig value is 0.000. So $\text{sig} < 0.05$, it can be concluded that the Transparency and Accountability variables have a significant positive effect simultaneously on the APBDes variable. This is in line with the research conducted by M. Elfan Kaukab (2020) with the title "Transparency and Accountability of Village Financial Management in Wonosobo Regency". The results show that the existing village financial management has been managed optimally by prioritizing transparency and accountability in accordance with provision.

CONCLUSION

Based on the analysis and discussion conducted, the conclusions from the research regarding the influence of the Effect of Transparency and Accountability on the Village Revenue and Expenditure Budget (APBDes) are as follows: Transparency has a significant effect on the Village Revenue and Expenditure Budget. The village government in the Surade sub-district has tried to implement the principle of transparency in its financial management, including the principle being implemented by socializing to the community every disbursement of funds from transfer income, installing billboards regarding the Accountability Report for the Realization of the Village Revenue and Expenditure Budget. Accountability affects the Village Revenue and Expenditure Budget significantly. It is known that the village government in the Surade sub-district as a reporting entity has realized the principle of accountability, including carrying out reporting in accordance with its accountability mechanism and compliance with reporting standards. Transparency and Accountability significantly affect the Village Revenue and Expenditure Budget. Village financial management in the Surade sub-district has been transparent and accountable, in financial management starting from planning, namely estimating village income and expenditure, implementation, administration, reporting, and accountability must comply with and in accordance with statutory guidelines or regulations.

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