

Internal And External Factors That Affect Village Government Performance

Helmi Nur Anisah¹. Falikhatun²

Master of Accounting, Faculty of Economics and Business, Sebelas Maret University¹²
Jl.Ir. Sutami No. 36, Kentingan, Kec. Jebres, Kota Surakarta, Indonesia

Abstract. *This study aims to examine the effect of Regulation, Organizational Commitment, Human Resources Quality, Internal Control Systems, Participation in Budgeting, and Utilization of Information Technology on Village Government Performance. The population in this study is all village apparatus in Klego Sub-District, Boyolali District, while the samples were selected using the convenience sampling method. The data collection process collected responses from 49 respondents that consist of Village Chief, Village Secretary, Head of Section, and Village Financial System (Siskeudes) Operator. The analysis results concluded that Regulation, Participation in Budgeting, and Utilization of Information Technology have a positive effect on Village Government Performance, while Organizational Commitment, Human Resource Quality, and Internal Control System do not affect Village Government Performance. The finding of this study needs to be a concern for an auditor because the variables that affect Village Government Performance might provide an opportunity for fraud to take place in the Village Budget management.*

Keywords: *Human Resources Quality; Internal Control System; Organizational Commitment; Regulation; Village Government Performance.*

Corresponding author. helminuranisah06@gmail.com, falie.feuns17@gmail.com

How to cite this article. Anisah, Helmi Nur. Falikhatun (2021). Internal and External Factors That Affect Village Government Performance. *Jurnal ASET (AkuntansiRiset). Program Studi Akuntansi. Fakultas Pendidikan Ekonomi dan Bisnis Universitas Pendidikan Indonesia*, 13(1), 26–38. Retrieved from <https://ejournal.upi.edu/index.php/aset/article/view/32124>

History of article. Received: January 2017, Revision: Maret 2017, Published: April 2017

Online ISSN: 2541-0342. Print ISSN: 2086-2563. DOI : <https://doi.org/10.17509/jaset.v13i1.32124>

Copyright©2018. Jurnal ASET (AkuntansiRiset) Program Studi Akuntansi FPEB UPI

INTRODUCTION

The village is a collection of the legal community with a regional border, and the authority to organize and manage its governance and community interest based on community initiative, rights of origin and traditional rights recognized and respected in the government system of the Republic of Indonesia (Negara Republik Indonesia - NKRI). This is in line with Permendagri No. 113 of 2014. Additionally, the village also has the authority to manage its internal affairs independently (Regional Autonomy). The Law of the Republic of Indonesia Number 32 of 2004 concerning the Local Government mentioned that Regional Autonomy is a right, autonomy, and responsibility of autonomous region to regulate and manage its governmental affairs and local community interest according to the prevailing regulations. Village government independent financial

management need to follow the existing procedure that includes planning implementation, administration, reporting, and accountability. Permendagri Number 20 of 2018 mentioned that the financial management process must be based on the principles of transparency, accountability, participation, and implemented an orderly and disciplined budget.

The government has an important role in the process of managing community outreach. The main task that must be carried out by the village government is to carry out the entire process of activities in accordance with the principles of village financial management. The village government must perform well to support the activity process. So far, the performance of the village government has not gone well, there are village governments that still commit violations in carrying out their duties (Wahyudi, Ngumar,

and Suryono (2019); Nintyari, Kurniawa, and Atmaja (2019); (Nintyari et al (2019); Umaira and Adnan (2019) It is important to evaluate and find out why the government's performance has not been implemented well, and the village government's performance is measured to avoid fraud from both a financial and non-financial perspective.

Misuse of funds often occurs in village financial management. This is in line with the 46 cases of village fund corruption and 271 corruption cases during 2019 which caused a state loss of IDR 32.3 billion (Alamsyah, 2019). This phenomenon demands the government to promote village financial accountability through the use of information technology. Accountability demands the apparatus of village government to be accountable for all programs they implemented in the village financial management process (Wahyudi, Ngumar, & Suryono, 2019). Performance assessment should be performed to determine the level of achievement of organizational goals, as a basis of evaluation and performance improvement in the following period, provide a systematic input in deciding for punishment or award, motivate employees and create public accountability. Performance measurement is a tool to assess the success of an organization. The success of a public organization is assessed from its ability to provide quality and low-cost public services. When a public organization provides quality and low-cost services, it will receive support and trust from the public. This is vital for a public organization because an organization will be responsible for the funds they received from the community (Halim & Kusufi, 2017).

Public performance is important to be studied and assessed (Hidayati, 2015; Moynihan & Pandey, 2010; Kartasasmita, 2011; Rachman, 2014; Rachmawati & Nasution, 2015). Performance assessment aims to ensure the effectiveness and efficiency of public resource management, the success of the budgeting process, and evaluate and ensure the all activities are implemented (Cheruiyot, Oketch, Namusongo, & Sakwa, 2017). Public administration faced a disparity between e-

government performance, government effectiveness to take decision and democracy and transparency. Therefore, it is necessary to pay attention to the government's performance concerning public services (Kim, 2015). Public services are vital in strengthening democracy and human rights, improve the economy, environmental protection, and the policy on Human Resources (Hutahaen, Gani, Saleh, & Sarwano, 2016).

Performance evaluation is needed to determine the problems that exist in a public organization because it can be used in developing the organization in the future (Wilfahrt, 2018). Australia has proved that its public sector performance is tough, functioning, and constantly growing. This is because they can show initiative and perform evaluation each year (Hawke, 2012).

Study on performance measurement at the village level has been done previously. Previous research mentioned that the factors that affect village government performance are, among others, the application of village financial system (*sistemkeuandangdesa - SISKEUDES*), public accountability, involvement in budgeting (Wahyudi, Ngumar, & Suryono, 2019), socialization, control management (Nintyari, Kurniawi, & Atmaja, 2019), participation in budgeting (Aulad, Hidayati, & Junaidi, 2018; Umaira & Adnan, 2019), Human Resource competence (Akhmad, 2018; Fitria, 2019; Umaira & Adnan, 2019), supervision (Nintyari, Kurniawi, & Atmaja, 2019; Umaira & Adnan, 2019), Good Governance principles, Human Resource quality (Pratiwi & Ulfah, 2018), organizational structure (Hanim, Hakim, & Sukanto, 2008), and organizational culture (Aulad, Hidayati, & Junaidi, 2018).

The performance of the village has been going well in managing village finances. There are still some activities that have not been realized in accordance with the planned program. These activities such as Deliberations from the village level to the village government have not been carried out according to regulations, where community participation is still ignored. Development and empowerment programs that have not been implemented

properly in the Village Fund program. Control within the village is still not good by the village head and village officials. Research on performance is mostly carried out in local governments, while research on village government performance is still limited. Several previous studies related to the performance of the village government focused their research on village finances as a whole. Therefore, this intensive study discusses the performance of the village government in carrying out the responsibility for implementing the Village Fund which has been distributed for approximately five years. The purpose of this study was to determine the factors that influence the performance of the village government in implementing the development program and empowerment of the Village Fund in Klego Sub-District. It is hoped that by knowing the supporting and inhibiting factors of the village government's performance, the programs in the Village Fund can run in a balanced way to improve the welfare of the community.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Stewardship Theory

Stewardship theory is not a new concept in finance, management, and accounting literature. Stewardship theory motivates organizational activities that aim to protect, preserve, and improve the natural, social, cultural, and economic resources for the benefits of stakeholders, community, and society in general. Stewardship theory is a concept that focused on an organization to handle global issues such as resources, social responsibility, and accountability. This theory involved several principles related to one's behavior, safeguarding and protecting the property of others, and being careful of resources that are important to others (Contrafatto, 2014).

Stewardship theory describes the role of village government apparatus and village chief as the trusted parties in line with public interest (Triyono, Achyani, & Arfiansyah, 2019) to perform the function, duty, and accountability on the finance granted to the

village apparatus to achieve public goals, to achieve maximum welfare for the community (Wahyudi, Ngumar, & Suryono, 2019). Village apparatus who implemented their responsibility need to direct their abilities and expertise in complying with the regulation, improve organizational commitment, improve human resource quality, perform internal control system, increase budgeting participation, and utilizing technology to support village government performance.

Hypothesis

Regulation and Village Government Performance

Stewardship theory explained that the apparatus in village government has no private interest, but they work for the public interest. Regulation is needed to achieve the planned program and avoid fraud. Village apparatus as stewards needs to maximize their expertise in implementing the prevailing regulation. This aims to convince the public that all activities are implemented well. Good achievements will show that the village government has worked well.

Regulation is various policies regarding the planning, implementation, administration, and accountability of village finances. Village financial management is an important part of running a village government. Research on the impact of regulation on village government performance shows that good regulation will improve public government performance (Fitria, 2019; Idris & Konadi, 2012). Therefore, it can be concluded that the better the regulation is implemented, the better is the performance of Village Government. Based on this description, government regulation has a great impact on village government performance. Therefore, the first hypothesis in this study is:

H1 : Regulation affects Village Government Performance in Klego Sub-District

Organizational Commitment and Village Government Performance

The existence of stewardship theory is one's commitment based on norms; thus, the individual will be responsible and has the

willingness to stay because of loyalty to the village government. Village apparatus can improve their works by committing to the village government. A steward who has high commitment will improve village government performance and have certain satisfaction for the public interest.

Organizational commitment is a feeling to keep one's membership in an organization and continue working with their best of ability to achieve collective goals and interests. This factor also acts as a benchmark of how far individual will side with an organization and its objectives, as well as having the intention of maintaining their position in the organization (Lubis, 2010: 54).

Research Kristianti (2018) shows that organizational commitment affects the performance of the public government apparatus. A strong individual organizational commitment will affect organizational performance. Based on this, organizational commitment affects the performance of village government. Therefore, the second hypothesis in this study is as follows:

H2 : Organizational Commitment affects Village Government Performance in Klego Sub- District

Human Resource Quality and Village Government Performance

The existence of stewardship theory that village government apparatus will allocate their ability to support village government performance to achieve village government interest. The village chief and village government apparatus as stewards (receiving mandates) will maximize their abilities for the success of village government program. Human Resources Quality is the expertise required to achieve objectives more effectively and efficiently. Human resources have a role of carrying out duties based on knowledge, skills, and attitudes, as the characteristics of a person.

Human resources are the integrated expertise of physical power and the mindset in an individual. Characteristics and behavior of an individual are determined by environment and ancestry, while work performance is motivated by the willingness to meet

individual satisfaction. Previous research shows that the higher the quality of human resources in the village government apparatus, the better is the village government performance (Fitria, 2019). Human resource is a vital component in an organization; therefore, an organization needs to manage it well to achieve maximum result in achieving the vision of the organization. Human resource can monitor the implementation of village government in term of administration, program, planning, development, and budgeting (Atmaja & Saputra, 2018). The higher the quality of Human Resources, the better is the performance of Village Government. Thus, the third hypothesis in this study is as follows:

H3 : Human Resources affect Village Government Performance in Klego Sub-District

Internal Control System and Village Government Performance

The stewardship theory explains that all village government apparatus put forward the community/public interests and have no personal interest. Village apparatus must work according to the internal control system. The village chief and village apparatus who act as stewards (management) in the government must maximize their abilities for the effectiveness of internal control to provide trust that the activities are implemented according to the goals set. Internal control can improve performance.

Republic of Indonesia Governmental Decree Number 60 of 2008 concerning Government Internal Control System explained that the Internal Control System is a process of activities and actions implemented continuously by a leader and aims to achieve organizational goals. Internal control implemented by all village governments in its activities will improve village government performance. Internal Control System is a vital managerial tool in an organization (Odek & Okoth, 2019).

Previous studies Chintya (2015) and Putri (2013) explain that a good internal control system in public government apparatus

will improve village government performance. Therefore, the fourth hypothesis in this study is as follows:

H4 : Internal Control System affects Village Government Performance

Participation in Budgeting and Village Government Performance

The stewardship theory shows that the management of organization focuses on the harmony between the government and the community which aims to achieve collective goals. The solidarity in the community is an element in the village during the budget preparation process. Public sector budget aims to determine the level of community needs.

Participation in budgeting is a process that involves many parties who have an interest in the budgeting process to achieve future goals (Sakti, 2017). The finding of previous studies (Aulad, Hidayati, & Junaidi, 2018; Wahyudi, Ngumar, & Suryono, 2019) mentioned that participation in budgeting affects village government performance. The involvement of village government and rural community in budgeting can improve managerial performance of village government. Therefore, the fifth hypothesis in this study is as follows: H5 : Participation in Budgeting affects Village Government Performance

Information Technology Utilization and Village Government Performance

The stewardship theory stated that the community wants the government to be responsible according to its role. In creating accountability, information technology has been used for a long time. One of the newest technologies is SISKEUDES application which is used since 2015.

The previous study (Ariesta, 2013) explained that information technology utilization can minimize error in the data processing. Information technology can assist in the financial reporting process so that performance can be achieved well. A good comprehension of information technology by the village government and the utilization of information technology can improve village government performance. This is because good

information technology will reflect the development of village government performance. Thus, the sixth hypothesis in this study is as follows:

H6 : Information Technology Utilization affects Village Government Performance

RESEARCH METHOD

The research use a quantitative approach (Kepramareni, Pramesti, & Widiasih (2019); Syahputra (2014)) by testing the hypothesis. Quantitative research is an approach for testing objective theories by examining the relationship among variables. These variables in turn can be measured typically instruments, so that numbered date can be analyzed using statistical procedures(Creswell, 2019: 32). The research was conducted in the villages of the Klego sub-district in 2020 as many as 13 villages including Kalangan, Sendangrejo, Tanjung, Jaten, Blumbang, Sangge, Banyuurip, Bade, Klego, Gondanglegi, Karanggatak, Sumberagung, and Karangmojo. Sampling using the convenience sampling method is a sampling procedure from units or people that are easy to access or find (Bougie, 2016: 247).

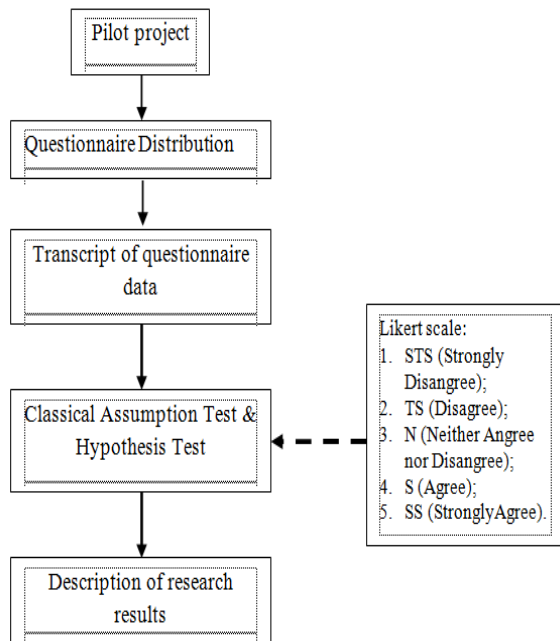
Table 1. Characteristics of the Data Collected

No	Characteristics
1	Village officials who have served 2 years
2	Village officials who are in charge of the Village Fund
3	Village officials who know the process of managing village finances from the beginning to the end of accountability

Source: Primary data analysis, 2020

This study uses primary data and secondary data. Primary data was obtained by using a questionnaire that was carried out directly with informants so that the results were more specific (Bougie, 2016: 38). Questionnaires were distributed to the Village Chief, Village Treasury, Village Secretary, Head of Section, and Village Operator. Then, secondary data was obtained from village

financial reports, books, journals and regulations related to the village.



Source: Bougie (2016: 215)

Figure 1. The Conceptual Framework of the Research

The dependent variable in this study is the Village Government Performance. Meanwhile, the independent variables include Regulation, Organizational Commitment, Human Resources, Internal Control System, Participation in Budgeting, and Utilization of Information Technology. The multiple linear regression formula in this study is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + e$$

Notes:

- Y : Village Government Performance
- X1 : Regulation
- X2 : Organizational Commitment
- X3 : Human Resources
- X4 : Internal Control System
- X5 : Participation in Budgeting
- X6 : Information Technology Utilization
- a : Alpha coefficient
- b : Beta coefficient
- e :error

RESULT AND DISCUSSION

Research Data Collection

The data collection process was carried out directly by distributing questionnaires to the village government office. Questionnaires began to be distributed on May 1, 2020 and were completed on May 20, 2021. Not all village officials were able to fill in because they were not at the office and were unwilling to fill in. The results of distributing the questionnaires are presented in the following table:

Table 2. Results of Data Collection

Questionnaire	Quantity
Distributed	65
Returned	65
Filled	56
Unfilled	5
Broken (not all filled)	4
Qualify	49

Source: Primary data analysis, 2020

Validity and Reliability Testing

Based on the result of data analysis from all items in the questionnaire, the t count is lower than the t table (5% = 2.00958). the validity of dependent variable, village government performance, and the independent variables that include the regulation, organizational commitment, human resources, internal control system, participation in budgeting, utilization of information technology shows the Cronbach's Alpha score above 6% which shows that all variables are reliable (Table 3).

Table 3. Reliability Testing Results

Variabel	Crombach alfa
Regulation	0,746
Organizational Commitment	0,771
Human Resources	0,818
Internal Control System	0,910
Participation in Budgeting	0,862
Information Technology Utilization	0,808

Village Government Performance	0,864
--------------------------------	-------

Source: Primary data analysis, 2020

Classical Assumption Test

Based on the result of normality testing, the Asymp. Sig (2-tailed) score is 0.200 or higher than 5% which shows that the data has a normal distribution. The multicollinearity test shows a tolerance score of higher than 0.1 and VIF score lower than 10, which means that the data is free from multicollinearity.

The heteroskedasticity testing shows significant score higher than 5%, therefore, showing that the regulation, organizational commitment, human resources, internal control system, participation in budgeting, utilization of information technology are free from heteroscedasticity problem.

Lastly, the result of autocorrelation testing shows that there is no autocorrelation among the variables. This is shown by the Durbin Watson score of 1.756 which is higher than du score (1.585) and lower than 4-du ($4 - 1.585 = 2.415$)

The results of data analysis have met the requirements of the classical assumption test both from the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

Test of the Coefficient of determination (R2)

Based on the adjusted R2 score of 0.565 it shows that 56.5% variations in village government performance are caused by regulation, organizational commitment, human resources, internal control system, participation in budgeting, and utilization of information technology. As for the 43.5% of variations is caused by other factors outside of the model (table 4).

Table 4. Results of the Test of the Coefficient of determination (R2)

Model	R	Adjusted R Square	Std. Error of the Estimate
1	.787	.619	.565

Source: Primary data analysis, 2020

Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	b	Std. Error	Beta			
1 (Constant)	14.831	10.284			1.442	.157
Regulation (X1)	-.865	.459	-.214		-1.883	.067
Organizational Commitment (X2)	.168	.200	.108		.844	.404
Human Resources (X3)	.065	.211	.044		.306	.761
Internal Control System (X4)	.266	.160	.284		1.657	.105
Participation in Budgeting (X5)	.378	.154	.358		2.461	.018
Utilization of Information Technology (X6)	.821	.208	.399		3.941	.000

Source: Primary data analysis, 2020

According to the result of multiple linear regression, the regression formula for the model is as follows:

$$Y = 14.831 - 0.865X_1 + 0.168X_2 + 0.065X_3 + 0.226X_4 + 0.378X_5 + 0.821X_6 + e$$

a. Regulation (X1) effect on Village Government Performance

The result of hypothesis testing shows that Regulation affects Village Government Performance in Klego Sub-District. This shows that the village apparatus can implement and understand the regulation issued by the Village and Central Government. This finding supports the hypothesis that village government as stewards uses regulation to maximize their performance so that they can realize public interest. This finding does not support the finding of Fitriana (2019) and Rulyanti, Sularso, & Sayekti (2017) studies which stated that regulation has no effect on village government performance. The implementation of laws and regulations will affect village government performance in Klego Sub-District.

b. Organizational Commitment (X2) effect on the Village Government Performance

The result of hypothesis testing shows that Organizational Commitment does not affect Village Government Performance in Klego Sub-District. This finding shows that committed village apparatus is not enough to achieve a good village government performance. Besides commitment, village apparatus must have a great sense of responsibility, comply with the prevailing regulations, and have enough knowledge to achieve good financial management performance in the village government. This finding does not support that village apparatus as steward will have a commitment to be accountable for the activities they performed and will be loyal with the village government. This is in line with previous studies which stated that organizational commitment does not support village government

performance (Aulad, Hidayati, & Junaidi, 2018; Fitriana, 2019; Hasnita, Akib, Emawati, & Rosnawintang, 2019; Syamsir, 2020; Syukri & Heryanto, 2019).

c. Human Resource Quality (X3) effect on the Village Government Performance

The result of hypothesis testing explains that Human Resources does not affect Village Government Performance in Klego Sub-District. This shows that Human Resource Quality holds no significant role in village organization, particularly village government in Klego Sub-District. Education background, ability, training, and skill do not affect village government performance. This finding does not support the statement that the village chief and village apparatus as steward will maximize their abilities and expertise to achieve village government goals effectively and efficiently. However, this finding supports previous researches Rulyanti, Sularso, & Sayekti (2017); Husna (2013) Karyadi (2018) and Zuliarti (2012) which found that Human Resources does not affect government performance. The lack of managerial and technical skills owned by Human Resources is related to the location or context causes declining performance (Santoso & Gallage, 2020). Training for all financial manager in the village is needed to improve village government performance (Ariyanti & Alfatih, 2017).

d. Internal Control System (X4) effect on Village Government Performance

The result of hypothesis testing shows that the Internal Control System has no effect on Village Government Performance in Klego Sub-District. This shows that there is a contradiction with the stewardship theory that village government as stewards perform their duty for the public interest so that all village apparatus will maximize their abilities in the internal control system. The purpose is to provide certainty that the activities that have been performed in line with the

established program, thus, creating a good internal control system. The fact shows that village apparatus has not maximized their expertise in the internal control system. This finding is in line with the previous study (Wahyudi, Ngumar, & Suryono, 2019) which explained that the internal control system does not affect village government performance.

e. Participation in Budgeting (X5) effect on Village Government Performance

The result of hypothesis testing explained that Participation in Budgeting has a positive effect on Village Government Performance in Klego Sub-District. The stewardship theory has a role in the village financial management in which this process will function well when village apparatus can participate in the budgeting process. When the village apparatus takes a role in the budgeting process, they were expected to be involved in the decision-making process through village deliberation. Active participation from the village government will facilitate the supervision of planned programs.

A good village financial management is expected to put forward the principles in Permendagri Number 20 of 2018 concerning Village Financial Management which mentioned that financial management is conducted in a participatory manner. This principle needs to be applied to assess the extent to which village government is involved in preparing and determining the village budget. It is therefore expected that the participation in budgeting implemented by village apparatus can improve village government performance. The result of this research is in line with the previous studies (Aulad, Hidayati, & Junaidi, 2018; Hayon & Ilham, 2019; Kristianti, 2018; Umaira & Adnan, 2019; Wahyudi, Ngumar, & Suryono, 2019). Participation in budgeting will improve public organization performance (Hutahaen, Gani, Saleh, & Sarwano, 2016; Rivito & Mulyani, 2019).

f. The effect of Information Technology Utilization (X6) on Village Government Performance

According to the result of hypothesis testing, the Utilization of Information Technology has a positive effect on Village Government Performance in Klego Sub-District. The stewardship theory demands the village government be accountable for all activities they performed. Village government accountability reporting can be conducted fully through information technology. Information technology will ease the village apparatus to conduct coordination in the budgeting process. The result of this research is in line with the previous studies (Chintya, 2015; Trihapsoro, 2015) which states that information technology affects the village government performance.

CONCLUSION

The results of this study show that Village Government Performance in Klego Sub-District is affected by Regulation, Participation in Budgeting, and Utilization of Information Technology. This shows that participations in villages in Klego Sub-District has been well implemented and all village apparatus has followed the regulation and use the available technology to maximize their performance in managing village interests. As for organizational commitment, human resource quality, and internal control system do not affect village government performance in villages located in Klego Sub-District. These factors are important to be noted by the supervisor or regulator to prevent frauds in village financial management through village government performance. Future studies can explore further on village government performance at the national level.

This research is limited to only being carried out in one district so that it cannot describe the performance of the village government in managing Village Fund Finance in Indonesia. the process of distributing

questionnaires is still not optimal, where there are still unfilled or damaged questionnaires.

Further research can add to the scope of the research area, namely the provincial level. Distributing the questionnaire directly at one time, the respondent, so that when the respondent does not understand, they can ask directly. The addition of the interview method can also be done to explore the performance of the village government more deeply.

REFERENCES

- Akhmad, A. (2018). Analisis faktor yang mempengaruhi kinerja aparat dalam penyelenggaraan pemerintahan kelurahan. *Prosiding Seminar Hasil Penelitian (SNP2M)*, (hal. 186-190).
- Alamsyah, W. (2019). *Catatan ICW, Kasus Korupsi Dana Desa Terbanyak Muncul pada 2019*. Dipetik Juni 25, 2020, dari Kompas.com: <https://nasional.kompas.com/read/2020/02/18/19084421/catatan-icw-kasus-korupsi-dana-desa-terbanyak-muncul-pada-2019>. [Accessed: 25-Jun-2020]
- Ariesta, F. (2013). Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Intern Terhadap Keandalan dan Ketepatanwaktuan Pelaporan Keuangan Pemerintah (Studi Empiris pada Pemerintah Kota Padang). *E-Jurnal Universitas Negeri Padang*.
- Ariyanti, A., & Alfatih, A. (2017). Does the Implementation of the Village Financial System (Siskeudes) Program Improve the Quality of Financial and Village Government Performance? *Open Access Indonesia Journal Social Science*, 1 (2), 1-12.
- Atmaja, & Saputra. (2018). Determinant Factors Influencing The Accountability Of Village Financial Management. *Academic Strategy Management*, 17 (1), 1-9.
- Aulad, A., Hidayati, N., & Junaidi. (2018). Pengaruh Partisipasi Penyusunan Anggaran terhadap Kinerja Aparat Pemerintah Daerah : Budaya Organisasi dan Komitmen Organisasi Sebagai Variabel Moderating. *E-JRA*, 7 (7), 111-120.
- Cheruiyot, P. M., Oketch, J. R., Namusongo, G. S., & Sakwa, M. (2017). Effect Of Public Financial Management Practices On Performance In Kericho County Government , Kenya : A Critical Review. *International Journal Education*, 5 (12), 211-224.
- Chintya, I. (2015). Pengaruh Pemanfaatan Teknologi Informasi Dan Sistem Pengendalian Intern Pemerintah Terhadap Kinerja Instansi Pemerintah Di Kota Solok (Studi pada SKPD Kota Solok). *Jurnal Mahasiswa Universitas Negeri Padang*.
- Contrafatto. (2014). Stewardship Theory: Approaches and Perspectives. *Accountability and Social Accounting for Social and Profit Organization*, 177-195.
- Creswell, J. W. (2019). *Pendekatan Metode Kualitatif, Kuantitatif, dan Campuran*. (Edisi 4). Yogyakarta: Pustaka Pelajar.
- Fitria, N. (2019). Regulasi, Komitmen Organisasi, Sumber Daya Manusia, dan Pengelolaan Keuangan Desa terhadap Kinerja Pemerintah Desa. *JAAF (Journal Applied Accounting and Finance)*, 3 (2), 85-98.
- Halim, A., & Kusufi, M. S. (2017). *Teori, Konsep, dan Aplikasi Akuntansi Sektor Publik*. Jakarta: Salemba Empat.
- Hanim, L., Hakim, A., & Sukanto. (2008). Faktor yang Mempengaruhi Kinerja Aparat Pemerintah Kelurahan dalam Pelayanan Publik di Era Ootomi Daerah (Studi Kelurahan Gadang Kota Malang).

- Jurnal Administrasi Publik*, 2 (2), 350-354.
- Hasnita, N., Akib, M., Emawati, & Rosnawintang. (2019). An Analysis Of Village Financial Management: The Importance Of Regulations , Village Financial Manager Competencies And Commitment To Ask In Kabupaten Konawe Selatan. *Jurnal Ekonomi dan Manajemen*, 8 (6), 71-87.
- Hawke, L. (2012). Australian public sector performance management: success or stagnation? *International Journal Product Performance Management*, 61 (3), 310-328.
- Hayon, P., & Ilham, M. (2019). The Effect Of Budgetary Participation , Difficulty Level And Organizational Culture On The Performance Of Government Officials. *International Journal Mech. Eng. Technology*, 10 (3), 1172-1179.
- Hidayati, U. (2015). Performance Analysis of Village-Owned Enterprise Managers as a Basic of Designing Education and Training. *Eur. J. Bus. Manag.*, 7 (32), 143-147.
- Husna, F. (2013). Pengaruh Kualitas Sumber Daya Manusia, Pengawasan Keuangan, dan Sistem Pengendalian Intern Pemerintah Terhadap Nilai Pelaporan Keuangan Pemerintah (Studi Empiris pada SKPD Pemerintah Kota Padang Panjang). *E-Jurnal Universitas Negeri Padang* .
- Hutahaen, J. F., Gani, A. Y., Saleh, C., & Sarwano, S. (2016). The factors affecting the implementation of freedom of information policy and public service performance (A case study at Jakarta Capital City Government). *International Journal Law Management* .
- Idris, A., & Konadi, W. (2012). Pengaruh Regulasi dan Ketersediaan Anggaran Terhadap Kinerja Pelayanan Aparatur SKPD dan Implikasinya pada Kualitas Pelayanan publik di provinsi Aceh,. *Jurnal Kebangsaan*, 1 (1), 11-21.
- Kartasasmita, P. S. (2011). Desentralisasi dan Sistem Pengukuran Kinerja Pemerintah Daerah: Kajian Independen Terhadap Sistem Evaluasi Kemampuan Penyelenggaraan Otonomi Daerah (EKPOD). *Jurnal Kebijakan dan Administrasi Publik*, 16 (1), 77-88.
- Karyadi, M. (2018). Pengaruh Sistem Pengendalian Intern , Pemanfaatan Teknologi Informasi , Dan Kompetensi Sumber Daya Manusia (Studi di Kecamatan Aikmel dan Kecamatan Lenek Tahun 2018). *Jurnal Ilmu Rinjani*, 7 (2).
- Kepramareni, P. (2019). Effect of Participative Budgeting on Budgetary Slack With Asymmetry Information, Leadership Style and Organizational Commitment as Moderation Variables. *International Journal Applied Science Sustainability Development*, 1 (1), 1-9.
- Kim, S. (2015). The Many Faces of Public Management Reform in the Asia-Pacific Region Article information. *Elsevier*, 18.
- Kristianti, E. (2018). Pengaruh Partisipasi Penyusunan Anggaran, Komitmen Organisasi, dan Gaya Kepemimpinan terhadap Kinerja Aparat Pemerintah Daerah (Studi Kasus di Organisasi Perangkat Daerah Kabupaten Klaten). *Universitas Sanata Dharma* .
- Lubis, A. I. (2010). *Akuntansi Keperilakuan* (2 ed.). Jakarta: Salemba Empat.
- Moynihan, D. P., & Pandey, S. K. (2010). The Big Question for Performance Management: Why Do Managers Use Performance Information? *Journal Public Adm. Res. Theory Adv*, 1 (3).
- Nintyari, L. R., Kurniawi, P. S., & Atmaja, A. T. (2019). Pengaruh Kompetensi Sumber Daya Manusia, Sosialisasi, Serta

- Manajemen Kontrol Terhadap Efektivitas dan Efisiensi Pelaksanaan Sistem Keuangan Desa (SISKEUDES) (Studi Empiris pada Desa-Desa Penerima Dana Desa di Kabupaten Tabanan), *JIMAT (Jurnal Ilmu Mahasiswa Akuntansi)*, 10 (2), 147-157.
- Odek, R., & Okoth, E. (2019). Effect of Internal Control Systems on Financial Performance of Distribution Companies in Kenya. *Res. Journal Finance Accounting*, 10 (20), 11-32.
- Pratiwi, U., & Ulfah, P. (2018). Faktor yang Mempengaruhi Kinerja Aparatur Pemerintah Desa dalam Akuntabilitas Dana Desa. *Jurnal Riset Akuntansi dan Keuangan*, 6 (3), 429-440.
- Putri, G. Y. (2013). Pengaruh Komitmen Organisasi dan Sistem Pengendalian Intern Pemerintah (SPIP) terhadap Kinerja Manajerial SKPD (Studi Empiris pada Satuan Kerja Perangkat Daerah Kota Padang). *Jurnal Mahasiswa Universitas Negeri Padang* .
- Rachman, N. A. (2014). Pengukuran Kinerja Implementasi Kebijakan Penanggulangan kemiskinan di Desa Wisata Brayut. *Jurnal Kebijakan Administrasi Publik*, 18 (2), 145-164.
- Rachmawati, T., & Nasution, S. J. (2015). Nilai Demokrasi dalam Pelayanan Publik: Studi Kasus Kantor Imigrasi Bandung. *Jurnal Kebijakan Administrasi Publik* , 19 (2), 133-143.
- Rivito, A., & Mulyani, S. (2019). The Effect of Budget Participation on Local Government Performance with Organizational Commitment as Moderating Variable. *Journal Accounting Auditing Bussiness*, 2 (2), 90-102.
- Rulyanti, D., Sularso, R. A., & Sayekti, Y. (2017). Faktor-faktor yang Mempengaruhi Kinerja Pemerintah Desa melalui Pengelolaan Keuangan Desa Sebagai Variabel Intervening. *Jurnal Bisnis dan Manajemen*, 11 (3), 323-335.
- Sakti, K. M. (2017). Pengaruh Penyusunan Anggaran Partisipatif Terhadap Kinerja Manajerial dengan Komitmen Organisasi, Budaya Organisasi dan Gaya Kepemimpinan sebagai Variabel Pemoderasi (Studi Kasus SKPD Kabupaten Sleman). *Jurnal universitas Negeri Yogyakarta* .
- Santoso, D. S., & Gallage, P. G. (2020). Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, dan Pengendalian Intern Akuntansi Terhadap Nilai Informasi Pelaporan Keuangan Pemerintah Daerah: Studi Pada Pemerintah Kabupaten Kudus. *Journal Engineering Des. Rechnology*, 18 (3), 531-556.
- Sekaran, & Bougie, R. (2016). *Research Method For Business* (Seventh ed.). United Kingdom: John Wiley & Sons.
- Syahputra, Z. (2014). Budget Participation on Managerial Performance: Related Factors in that influenced to Government 's Employee (Study of Indonesian Local Government). *Journal Economics Sustainability Development*, 5 (21), 95-100.
- Syamsir. (2020). Competence , Job Satisfaction , Work Motivation , and Job Performance of the Village (' Nagari ') Masters in Managing E-Village Finance. *International Journal Adv. Technology*, 29 (8), 1337-1350.
- Syukri, M., & Heryanto. (2019). The Influence Of Leadership Style , And Organizational Commitment , On Employee Discipline And Also Its Impact On Employee Performance Of The Dharmasraya District Community And Village Empowerment Office. *Arch. Bussines Res.*, 7 (7).

- Trihapsoro, A. (2015). Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Intern Pemerintah terhadap Kinerja Pemerintah Daerah (Studi pada Satuan Kerja Perangkat Daerah Kabupaten Boyolali). *Jurnal Mahasiswa UMS*
- Triyono, Achyani, F., & Arfiansyah, M. A. (2019). The Determinant Accountability of Village Funds Management (Study in The Villages in Wonogiri District). *Riset Akuntansi dan Keuangan Indonesia*, 4 (2).
- Umaira, S., & Adnan. (2019). Pengaruh Partisipasi Masyarakat, Kompetensi Sumber Daya Manusia, dan Pengawasan terhadap Akuntabilitas Pengelolaan Dana Desa (studi kasus pada kabupaten aceh barat daya). *Jurnal Ilmu Mahasiswa Ekonomi Akuntansi*, 4 (3).
- Wahyudi, S., Ngumar, S., & Suryono, B. (2019). Faktor-faktor yang mempengaruhi kinerja manajerial perangkat desa (studi pada perangkat desa di kabupaten sumbawa). *AKUNTABEL*, 16 (2), 143-157.
- Wilfahrt, M. (2018). The politics of local government performance : Elite cohesion and cross-village constraints in decentralized Senegal. *World Devision*, 103, 149-161.
- Zuliarti. (2012). Pengaruh Kapasitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, dan Pengendalian Intern Akuntansi Terhadap Nilai Informasi Pelaporan Keuangan Pemerintah Daerah: Studi Pada Pemerintah Kabupaten Kudus. *Junral Universitas Muria Kudus*.