

MANAGEMENT OF VILLAGE FUNDS ALLOCATION IN VIEW OF APPARATUS COMPETENCE, ORGANIZATIONAL COMMITMENT, AND COMMUNITY PARTICIPATION

Firma Sulistiyowati ^{1*}
Ima Kristina Yulita ^{2†}
Aurelia Melinda Nisita Wardhani ^{3‡}

ABSTRACT

Funds allocated to villages have the potential to be misused by village apparatus in terms of management, so that the goal of alleviating poverty for marginalized communities cannot be achieved. This study aims to examine the influence of apparatus competence, organizational commitment, and community participation on the management of village fund allocations. The approach used in this study is a quantitative approach. Data collection was carried out using a questionnaire. The variables in this study include independent variables, namely Apparatus Competence, Organizational Commitment, and Community Participation. The dependent variable is Village Fund Allocation Management. The research was conducted on village apparatus and community representatives in the villages of Bantul Regency using multiple linear regression data analysis techniques. The results of this study indicate that apparatus competence and community participation affect the management of village fund allocations, while apparatus commitment does not affect the management of village fund allocations. The implication of this research is the achievement of village fund allocation management that is able to prevent misuse of the village apparatus and involves community participation because it takes into account the competence of the village apparatus.

Keywords: Apparatus Competence, Organizational Commitment, Community Participation, Allocation of Village Funds.

1. INTRODUCTION

Indonesia is an archipelagic country consisting of many villages and *kalurahan*. The Village Fund Smart Book (2019) states that since 2015, the Indonesian government has been allocating more money to villages each year, covering all of Indonesia's provinces. According to the book, village funds can be used for a variety of things

* Fakultas Ekonomi, Universitas Sanata Dharma, firma@usd.ac.id

† Fakultas Ekonomi, Universitas Sanata Dharma, yulitaimakristina@gmail.com

‡ Fakultas Ekonomi, Universitas Sanata Dharma, nisita.wardhani@usd.ac.id

Penulis Korespondensi: Firma Sulistiyowati

Sitasi: Nama Penulis. (tahun). Judul artikel. *Jurnal Akuntansi*, Vol (No), halaman.

Artikel masuk: tanggal bulan tahun; Artikel diterima: tanggal bulan tahun

to raise the welfare of rural areas. The community must be active ³⁷ in the management of funds to ensure that their usage is appropriate.

Such involvement is necessary to avoid or prevent fraud or fraud against managed funds. ¹⁷ *Indonesia Corruption Watch (ICW)* reported that 82.5% of corruption cases at the village level during 2015-2017 were related to village funds and involved village heads, village officials and village heads' families (<https://antikorupsi.org>, 2023).

The existence of the village fund distribution program to all villages in Indonesia makes the village apparatus have the authority to manage these funds. One type of village revenue is ²⁰ the allocation of village funds (ADD). This fund is taken from the APBD after special funds have been allocated (Law No. 6 of 2014 article 71 paragraph 4) in Jae et al. (2019). The law also states that ADD can be used for village development and village operational financing. The amount of funds that need to be managed is not small so that human resources are needed, in this case village apparatus who are competent and have a high commitment to the organization. In order for the utilization of the village finances to be properly allocated in line with its designation, the community's involvement and participation in overseeing programs and activities run in the village is also necessary.

The management of ADD, which is a significant issue, must be done by capable local leaders (Widyatama et al., 2017). Another study by Yusuf et al. (2021) that found that improving the apparatus' competence can avoid fraud in village finance management in the village government of Central Adonara sub-district supports this as well. The complexity of the managers' jobs has an impact ¹⁶ on the accountability of village fund management, according to Mualifu et al. (2019). Additionally, Aprilia & Yuniasih (2021) claim ¹⁸ that the effectiveness of village apparatus has a favorable impact on village financial management in village governments throughout the city of Denpasar. This implies that there is less risk of financial mismanagement or more targeted financial allocation the more competent the village machinery is. Although some contend that the effectiveness of the

apparatus has no bearing on the administration of local fund (Suryani & Hidayat, 2023).

¹⁸ The competence of the village apparatus needs to be complemented by organizational commitment. This commitment will create a sense of belonging to the organization so that someone becomes more responsible and motivated to do the tasks given to him so that organizational goals can be achieved (Septarini & Papilaya, 2016). In addition, organizational commitment also affects the ³² accountability of village fund allocation management in 19 villages of Mrebet District, Purbalingga Regency (Mualifu et al., 2019). Meanwhile, Dewi et al, (2019) also found that organizational commitment affects village fund management in Momunu District. This implies that he will be more motivated to perform his duties ⁴ so that the distribution of village funds can be managed properly the higher the level ²⁸ of the village apparatus's commitment.

Along with the proficiency and dedication of the village apparatus, ⁸ the community also needs to be involved in planning and supervising the implementation of village development activities using the allocation of village funds. In Aceh District, Umaira & Adnan (2019) and Jaa et al. (2019) discovered that community involvement influences accountability for local money ¹⁶ allocation management as well. This implies that the better the administration of village fund allocation, the higher the level of community participation. According to Tumbel (2017), the low level of community involvement was a contributing factor to one of the failures in managing village funds. This happens because most educated people are not adequate to understand village fund management.

Previous studies were conducted outside the Special Region of Yogyakarta such as East Nusa Tenggara, Bali and Purbalingga and used the old regulation on the village funds distribution, namely ³⁹ Law Number 6 Year 2014 concerning Villages. This research uses the latest regulations regarding the village funds distribution contained in Perregulation Bupati Bantul (Perbup) number 9 of 2022 and was carried out in villages located in Bantul Regency. This was chosen because Bantul has 75 villages and received a village fund allocation of 97 billion in 2021 and 94 billion rupiah in 2022 (Perbup Bantul number 9 of 2022). This amount

generally increases every year so that it requires competence and commitment from the village apparatus and community participation in its management so that this fund is in accordance with what is mandated in the Law. Because the main purpose of the allocation of funds is village development and operational costs. Thus, this research is important to anticipate the misuse of village fund allocation caused by the lack of competence of village apparatus, weak commitment of village apparatus and not involving village communities, causing misappropriation or misuse of village funds.

Based on the background of the problem, the question to be answered in this study is "Does apparatus competence, organizational commitment, and community participation affect the management of village fund allocation? The purpose of this study is to examine the effect of apparatus competence, organizational commitment, and community participation on the management of village fund allocation.

The results of this study are expected to contribute to several parties, namely first, for village governments as input for policy makers to pay more attention to factors that affect the management of village fund allocation, especially related to the competence of village apparatus, organizational commitment, and community participation. Second, for rural communities, as a form of supervision of the allocation of village funds for village development and operations. Third, for future researchers, this research can broaden horizons and enrich related fields of study.

2. LITERATURE REVIEW AND HYPOTHESES

Village Financial Management

Village finances need to be managed appropriately by village officials. Permendagri number 20 of 2018 concerning Village Financial Management states that activities in this management start from planning, implementing, reporting to accountable activities that use funds intended for the village. The Permendagri also states that transparent, accountable and participatory principles are needed in managing village finances.

Additionally, Aprilia & Yuniasih (2021) assert that the effectiveness of the village apparatus has a favorable impact on the management of village finances. Every village needs a competent apparatus to manage its funds so that their utilization can be right on target. One type of fund that needs to be managed is the Village Fund Allocation (ADD).

The sources of village income based on Permendagri No. 113 of 2014 are as follows:

1. Village Original Income (PADes) This income consists of:
 - a. Business outcomes: Land in the local treasury and Bumdes outcomes.
 - b. Asset output: Village markets, public restrooms, irrigation.
 - c. Self-help, participation, and reciprocal aid: how society functions through the production of things valued at money and energy.
 - d. Original village supplemental income: the proceeds of the village retribution.
2. Village funds, a portion of the earnings from local taxes, financial support from the provincial, and district/city APBD are all included in the transfer.
3. Grants and legal village income are included in miscellaneous income.

Village Fund Allocation

The Regulation on Village Fund Allocation in Bantul Regency is contained in Bantul Regent Regulation No. 9 of 2022 concerning Procedures for Allocating Village Fund Allocation and the Amount of Village Fund Allocation for Each Village Fund Allocation for Each Village Year 2022. Peraturan Bupati (Perbup), states that the Village Fund Allocation (ADD) is a portion of the equalization fund (at least 10%) that the District receives in the Regional Revenue and Expenditure Budget after the Special Allocation Fund has been subtracted. According to the regulation, the allocation of village funds comes from the regional budget. The allocation of ADD is carried out after the general budget policy and the determination of the temporary budget ceiling (KUA-PPAS). The APBD is mutually agreed between the regent and the DPRD. The allocation of ADD is the

amount received by Kalurahan for 1 (one) fiscal year (Perbup Bantul no. 9 of 2022 article 3 paragraph 3)

Apparatus Competence

Competencies are knowledge, skills, abilities and other personal attributes necessary to perform work behavior (Steward & Brown, 2011). Meanwhile, apparatus competence is the ability of individuals to create job satisfaction at various levels and is needed so that individuals can carry out their duties and responsibilities effectively to achieve professional quality in their work (Suryani & Hidayat, 2023). The competence of village authorities in this study refers to the knowledge, skills, and skills and personal attributes to carry out jobs as managers of village fund allocation.

Organizational Commitment

Organizational commitment indicates the extent to which an employee identifies with the organization along with his ²⁹ goals and desire to maintain his membership in the organization (Robbins & Judge, 2022). According to Griffin and Moorhead (2013), organizational commitment reflects an individual's identification and bond to the organization. When referring to organizational commitment in the context of villages, it is meant to describe the dedication of village authorities to carrying out their tasks and obligations connected to controlling the distribution of village money.

Meanwhile, George and Jones (2005) and Allen and Meyer (1990) in Luthans et al. (2021), stated that there are three types of organizational commitment, namely

a. Affective commitment

Employees who are satisfied with their membership in the company, who believe in and feel positively about it, who are engaged in it, and who want to act in the company's best interests are said to have an affective commitment.

This commitment is also related to employee emotionality, identification and involvement in an organization (Allen and Meyer, 1990 in Luthans et al., (2021)

b. *Continuance commitment*

Continuance commitment occurs when employees stay in the organization because they would have sacrificed too much (lost seniority, job security, retirement, medical benefits, etc.) when leaving the organization. Employees will feel anxious when leaving the organization and joining another organization. This generally occurs when the employee already has an established position and feels financially secure in the organization. But it could also be because there are no other job alternatives that can provide higher compensation.

c. *Normative Commitment*

Employees make this commitment when they feel compelled morally to stay with the company. Employees who quit the company will feel bad about it. This commitment can be built by making employees feel indebted to the organization because they have incurred considerable costs for training or even sending them for further study to a higher level of education.

Sinclair et al. (2005) links affective commitment and continuous commitment in several levels, namely strong, moderate, and weak. This can be illustrated in Table 1:

Table 1.
The Relationship of Affective Commitment and Continuity in Organizational Commitment

<i>Affective commitment</i>	<i>Continuance Commitment</i>		
	<i>Strong</i>	<i>Moderate</i>	<i>Weak</i>
<i>Strong</i>	<i>Devoted</i>	<i>Involved</i>	<i>Attached</i>
<i>Moderate</i>	<i>Invested</i>	<i>Allied</i>	<i>Complacent</i>
<i>Weak</i>	<i>Trapped</i>	<i>Free agents</i>	<i>Uncommitted</i>

Source : Sinclair et al. (2005)

A village administrator who has a high commitment to the organization will work as well as possible for the betterment of his organization because he feels he has become part of the organization. In this case, commitment can be shown by managing the allocation of village funds properly so that they are used appropriately. According to earlier research by Mualifu et al. (2019), organizational

commitment affects ⁴⁴ the accountability of village governments in managing the allocation of local money.

According to Davis (2000) in Khairudin (2000, p. 124) community participation is the involvement of thoughts and emotions in group situations that provide enthusiasm for the achievement of goals and participate in taking part in group responsibility. The management of village fund allocation can be strengthened by community participation so that there is control from the community. In *Social Science Theory* (Cohen & Uphoff, 1980) discussion of participation usually refers to political activities, activities that focus on elections and decision-making processes. It also focuses on social participation. Social participation can be interpreted as community participation in the management of village fund.

Stewardship Theory

Stewardship Theory states that in carrying out duties and responsibilities an individual is not motivated by individual goals alone but focuses on organizational goals for common goals / interests (Donaldson & Davis, 1991)

Action Theory

Action Theory explains the actions taken by individuals based on their experience, perception, understanding, and interpretation in achieving organizational goals (Ritzer, 1992: 57 in Pravitasari, 2021). Fundamental assumptions of the Theory of Action (Ritzer, 1992: 53-54):

- 1) The action of the individual arises from both his awareness as a subject and from outside circumstances in his position as an object.
- 2) The person acts or behaves as a subject to accomplish a particular aim.
- 3) When acting, people employ techniques that are deemed appropriate for achieving their objectives.
- 4) The continuity of individual action is constrained by the conditions that exist in him.
- 5) Individuals select, assess, and evaluate the actions they have, are doing, and will perform.
- 6) Decision making requires measures, rules or moral principles.

A village apparatus must be competent in performing out their duties and responsibilities in line with the rules and norms in the organization and must have organizational commitment to be able to collaborate with others in accomplishing organizational goals (Mariska et al, 2018 in Pravitasari, 2021). The better the apparatus is at performing its tasks and obligations, the better the management of village fund allocation will be. Likewise, the higher the organizational commitment of the village apparatus, the better the management of the allocation of village funds. Competence arises from the ability to achieve obtained from the knowledge of a person who can evaluate performance (Gross, 2005). Through good competence, this village tour is able to prevent fraud when managing village funds (Islamiyah et al., 2020). Similarly, the organizational commitment of the high village apparatus will be better in managing the allocation of village funds. With higher organizational commitment, village fund management is more accountable (Masruhin & Kaukab, 2019). From the explanation related to *Stewardship theory* and *Action Theory*, the following two hypotheses were built:

Hypothesis 1: Apparatus Competence Positively Affects Village Fund Allocation

Management

Hypothesis 2: Organizational Commitment Positively Affects Village Fund Allocation Management

Community participation according to Muslimim et al. (2012) is a person's involvement in activities or programs carried out to solve, identify, and make decisions about problems faced by the organization. Community participation is important so that programs or activities can run well and in accordance with organizational goals because the government requires criticism, input and suggestions from the community in decision making. Community participation can strengthen the management of village fund allocation because the community can act as a controller in activities or programs carried out by the government. The higher the community participation in government programs or activities related to

the allocation of village funds, the better the management. From the description above, hypothesis 3 can be built as follows:

Hypothesis 3: Community Participation Positively Affects Village Fund Allocation Management

The models in this study are as follows:

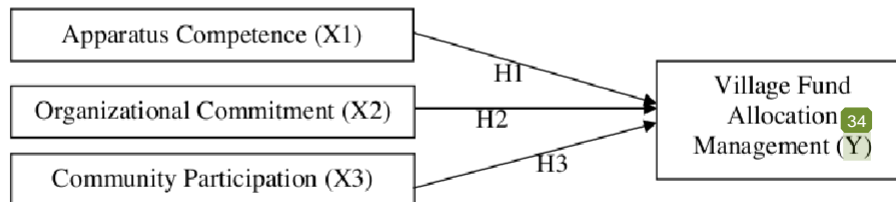


Figure 1. Research Model

3. RESEARCH METHODS

The methodology for this investigation was quantitative. The respondents in this study were 162 village officials who manage the allocation of village funds and representatives from the community in 23 Kalurahan in 6 Kapanewon in Bantul Regency, DIY. The sampling technique used is *purposive sampling*. Multiple linear regression analysis was performed to assess the impact of the independent variable on the dependent variable in this study.

Variables in this study include independent variables, namely Apparatus Competence, Organizational Commitment, and Community Participation. In this study, the dependent variable is Village Fund Allocation Management. This variable refers to the Haryani instrument (2018) which contains 11 questions. Meanwhile, the independent variables are competence, commitment, and participation. First, the competence of village apparatus was measured using a questionnaire from Mualifu et. al (2019) consisting of 13 questions. The 13 questions include Knowledge aspect (3 questions), Expertise aspect (6 questions) and Behavior/Action aspect (4 questions). Second, the organizational commitment variable modifies the instrument from Ladapase (2019), which consists of 6 questions, which include Affective (2 questions), Continuity (3 questions) and

Normative (1 question) aspects. Third, the community participation variable refers to the study of Nafsiah & Diana (2020) which consists of 4 questions. In addition, this study used a Likert scale of 1-5 to measure the number of respondents, namely score 1 (Strongly Disagree), Score 2 (Disagree), Score 3 (Neutral), Score 4 (Agree), and Score 5 (Strongly Agree).

Data was gathered by distributing questionnaires to a limited group of respondents according to the characteristics of the predetermined sample. The study plans to distribute questionnaires in 23 villages in Bantul district. The sample criteria are village officials who handle the management of village fund allocation, such as Village Head (Lurah), Village Secretary (Carik), Kasi, Kaur, Bamuskal (Kalurahan Consultative Body), and Representatives of Community Leaders who know about the allocation of village funds. The answers from the questionnaire were then processed and tested using linear regression analysis, processed and tested using linear regression analysis.

4. RESULTS AND DISCUSSION

Research Data Result

This study involved 162 respondents consisting of lurah, carik, kaur, kasi, bamuskal, and community leaders coordinating the distribution of village funds in 23 districts in Bantul Regency. Table 2 below is the districts that were used as locations in this study:

Table 2
Research Location

No	Kapanewon	Kalurahan
1	Bambanglipuro	Mulyodadi Sidomulyo Sumbermulyo
2	Bantul	Bantul Palbapang Ringinharjo Sabdodadi Tlirenggo
3	Jetis	Canden Patalan Sumberagung Trimulyo
4	Kasihan	Ngestiharjo Tamantirto Tirtonirmolo Bangunjiwo
5	Sewon	Bangunharjo Pendowoharjo Timbulharjo Panggungharjo
6	Pundong	Panjangrejo Srihardono Seloharjo

Table 3
Questionnaire Distribution

Information	Sum	Percentage
Number of questionnaires distributed	200	100%
Number of questionnaires returned	177	88,5%
Incomplete number of questionnaires	15	7,5%
Number of questionnaires processed	162	81%

Source: primary data processed (2023)

Based on the information contained in Table 3, the total number of surveys handed out was 200 copies. The number of questionnaires returned was 177 copies and the incomplete questionnaire was 15 copies. Therefore, the number of surveys that can be processed is 162 copies (81%).

Table 4
Characteristics of Respondents

Characteristic		Total	Percentage
Position:	Lurah	18	11.11%
	Carik	20	12.35%
	Kasi	56	34.57%
	Kaur	51	31.48%
	Bamuskal	12	7.41%
	Public figures	2	1.23%
	Staff	3	1.85%
Length of work:	<1 year	4	2.47%
	1-5 years	49	30.25%
	6-10 years	43	26.54%
	>10 years	66	40.74%

Source: primary data processed (2023)

The respondents of this study were dominated by Kasi (34.57%) and Kaur (31.48%). The rest consisted of Carik (12.35%), Lurah (11.11%), Bamuskal (7.41%), staff (1.85%), and community leaders (1.23%). Most respondents had a tenure of more than 10 years (66 people) and 4 people had a tenure of less than 1 year. While 49 people have a working period of 1-5 years and those who have a working period of 6-10 years 43 people.

Descriptive Statistics

Table 5
Descriptive Statistics of Variables

No	Variable Name	Average Respondent Answers Score
1	Apparatus Competence	4.38
2	Organizational Commitment	4.11
3	Community Participation	4.36
4	Village Fund Allocation Management	4.4

Source: primary data processed, 2023

Table 5 shows that the average respondents' answers for the variables Apparatus Competency was 4.38, Organizational Commitment 4.11, Community Participation was 4.38. Likewise, the Village Fund Allocation Management variable has an average of 4.4.

Results of Validity and Reliability Test

The statement items in the instrument used in this study have all been deemed valid, which means they can measure everything that should be measured. This is shown from the value of $r \text{ count} > r \text{ table}$. All variables were declared reliable because respondents' answers to the given statement items were consistent. A Cronbach Alpha value greater than 0.6 can be used to determine this.

Classical Assumption Test Results

It is required to test conventional assumptions prior to performing multiple linear regression testing. Based on the classical assumption test that has been done, it was found that the data are normally distributed and do not contain multicollinearity and heteroscedasticity.

Result of Hypothesis Testing and Discussion

Table 6
Multiple Linear Regression Analysis Results

Variable	Significance	Result
Apparatus Competence	0.002	Significant
Organizational Commitment	0.447	Insignificant
Community Participation	0.000	Significant

Dependent variable: Village Fund Allocation Management

The Effect of Village Apparatus Competence on Village Fund Allocation Management

It is clear from the results of the multiple linear regression analysis in Table 6 that the effectiveness of the apparatus has a favorable impact on the management of village fund allocation because the significance value for the analysis is $0.002 < 0.05$. This means that the higher the competence of the village government apparatus, the more targeted the management of village fund allocation will be.

The findings of this study corroborate Aprilia & Yuniasih research (2021), which found that effective village apparatus improved village finance management in Denpasar City Government. The findings of this study are consistent with Mualifu et al. (2019) research, which found that village governments' accountability for managing the distribution of village money is positively impacted by the apparatus'

competency. Apparatus competence can be measured through the abilities, knowledge and expertise that a person has when completing his duties and responsibilities. The high competence of the apparatus will increase public confidence in the use of village fund allocation.

The Effect of Organizational Commitment on Village Fund Allocation Management

A significant value of $0.447 > 0.05$ was found when the effect of the variable organizational commitment to village fund allocation management was tested. This implies that the organization's commitment has no bearing on how village funds are managed. The findings of this study contrast with those of Mualifu et al. (2019) dan Dewi et al. (2019). As a result, the level of organizational commitment of the village fund allocation machinery, whether great or low, has no bearing on how well or poorly the village funds are managed.

The Effect of Community Participation on Village Fund Allocation Management

According to Table 6, the management variable of village fund allocation, which is $0.00 < 0.05$, is significantly influenced by the community participation variable. Based on this significance value, it is possible to draw the conclusion that community involvement has a favorable impact on the administration of village fund allocation. The management of village fund allocation is strongly influenced by the involvement of the community represented by Bamuskal. Bamuskal's responsibilities in this area, particularly in the DIY region, include participating in discussions about draft district rules, accommodating and directing community aspirations, monitoring village performance, and organizing and carrying out special affairs with the Lurah (Perbub Bantul No. 9 of 2022).

5. CONCLUSION AND SUGGESTION

Conclusion

According to the analysis of the data and discussion, it can be concluded that, first, the competence of the apparatus has a favorable impact on the management of village fund allocation.

Second, organizational commitment has no effect on the management of village fund allocation. Third, community participation enhances the village fund allocation management. The results of this study are expected to contribute to the Kalurahan government in Bantul Regency, especially in 23 villages that are the location of research on the importance of apparatus competence and community participation in managing village fund allocation so that activities financed using village fund allocation are right on target.

Suggestion

The following recommendations can be made in light of the findings of this study, first, improving the apparatus's capability through socialization of the latest regulations on village financial management and related training. Second, maintaining the role of Bamuskal and community involvement in managing village fund allocation. Further research can expand the scope of research areas in the City Government or other districts in the Special Region of Yogyakarta.

Tes 2

ORIGINALITY REPORT

21 %
SIMILARITY INDEX

18 %
INTERNET SOURCES

15 %
PUBLICATIONS

7 %
STUDENT PAPERS

PRIMARY SOURCES

1	ojs.amhinternational.com Internet Source	2%
2	repository.usd.ac.id Internet Source	2%
3	Submitted to IAIN Kudus Student Paper	2%
4	Andarias Patiran, Melyanus Bonsapia, Milcha Handayani Tammubua, Muhamad Yamin Noch, Victor Pattiasina. "ANALYSIS OF FACTORS AFFECTING THE MANAGEMENT OF VILLAGE FUNDS IN THE ANGKAISERA DISTRICT OF YAPEN ISLANDS REGENCY", Journal of Economics Review (JOER), 2022 Publication	1%
5	jurnal.stie-aas.ac.id Internet Source	1%
6	jurnal.ut.ac.id Internet Source	1%
7	jurnal.untag-sby.ac.id Internet Source	1%

8	ojs.unm.ac.id Internet Source	1 %
9	Submitted to Universitas Pamulang Student Paper	1 %
10	www.scilit.net Internet Source	1 %
11	citeseerx.ist.psu.edu Internet Source	<1 %
12	Rani Eka Diansari, Adiza Alhassan Musah, Jaizah Binti Othman. "Factors affecting village fund management accountability in Indonesia: The moderating role of prosocial behaviour", Cogent Business & Management, 2023 Publication	<1 %
13	Submitted to TAFE Queensland Brisbane Student Paper	<1 %
14	centaur.reading.ac.uk Internet Source	<1 %
15	dirdosen.budiluhur.ac.id Internet Source	<1 %
16	Selina Hoar Beilulik, Wahyu Widarjo, Wulan Suci Rachmadani. "The Effect Quality of Supervision of Village Consultative Body and Community Participation in Village Fund Management Accountability", International	<1 %

- 17** Marlena Marlena, Henny Rakhmawati, Neti Dwi Wahyuni. "Influence of Accountability of Village Fund Allocation Management and Community Participation on Village Development", Proceedings of the International Seminar on Business, Education and Science, 2022

Publication

- 18** Sugeng Wahyudi, Tarmizi Achmad, Imang Dapit Pamungkas. "Prevention Village Fund Fraud in Indonesia: Moral Sensitivity as a Moderating Variable", Economies, 2022

Publication

- 19** journal.umy.ac.id

Internet Source

- 20** repository.ub.ac.id

Internet Source

- 21** Bakhtiar Bakhtiar. "Accountability and Transparency in Financial Management of Village Fund Allocations in Achieving Good Governance", ATESTASI : Jurnal Ilmiah Akuntansi, 2021

Publication

22

Rani Eka Diansari, Jaizah Binti Othman, Adiza Alhassan Musah. "Accountability and perception of prosocial behavior in village fund management", Journal of Governance and Regulation, 2023

Publication

<1 %

23

Submitted to Universiti Teknologi MARA

Student Paper

<1 %

24

Dr. Sanidjar Pebrihariati.R, S. H., M. H..
"Juridical Study Allocation Village Fund", KnE Social Sciences, 2023

Publication

<1 %

25

Marita Marita, Sri Astuti, Sucahyo Heriningsih.
"Integrated Reporting Disclosure and Performance of Banking Companies on the Indonesia Stock Exchange", Proceeding of LPPM UPN "Veteran" Yogyakarta Conference Series 2020 - Economic and Business Series, 2020

Publication

<1 %

26

ro-journal.biomedcentral.com

Internet Source

<1 %

27

doaj.org

Internet Source

<1 %

28

Erwin Shofiyanti. "Potorono Village Fund Management on Community Satisfaction in

<1 %

the View of Islamic Economics", AL-FALAH :
Journal of Islamic Economics, 2021
Publication

29

www.ejournal.pelitaindonesia.ac.id

Internet Source

<1 %

30

www.coursehero.com

Internet Source

<1 %

31

www.jurnal.unmer.ac.id

Internet Source

<1 %

32

Rizki Aprilia Dwi Susanti, Asih Widi Lestari.
"Accountability of Village Fund Allocation
Management in Landungsari Village, DAU
District, Malang Regency", JBMP (Jurnal
Bisnis, Manajemen dan Perbankan), 2022

Publication

<1 %

33

Submitted to Universitas Tidar

Student Paper

<1 %

34

www.ajmesc.com

Internet Source

<1 %

35

www.neliti.com

Internet Source

<1 %

36

www.tandfonline.com

Internet Source

<1 %

37

Bambang Arianto, Rahmad Bakthiar.
"EFFECTIVE STRATEGIES FOR PREVENTING
BRIBERY ON VILLAGE FUND MANAGEMENT

<1 %

IN PANDEGLANG REGENCY", Assets: Jurnal
Akuntansi dan Pendidikan, 2023

Publication

38

Delima Samosir, Kristian ., Miar .. "Analysis Effectiveness of Use of Alocation Village Funds and Village Funds in Samba Danum Village Katingan Tengah Disrict on 2018", KnE Social Sciences, 2020

Publication

<1 %

39

Dewi Sulistianingsih, Pujiono Pujiono, Arif Hidayat, Ristina Yudhanti. "Village Fund Management Towards Good Governance as An Effort to Realize Village Community Welfare", JURNAL PENGABDIAN KEPADA MASYARAKAT, 2022

Publication

<1 %

40

Vivi Demitria Olla, Sigit Mareta.
"Management, Implementation and Effect of Village Fund Allocation on Regional Development During Covid-19 Pandemic", KnE Social Sciences, 2023

Publication

<1 %

41

arji.insaniapublishing.com

Internet Source

<1 %

42

garuda.kemdikbud.go.id

Internet Source

<1 %

43

repository.unai.edu

Internet Source

<1 %

44

www.researchgate.net

Internet Source

<1 %

45

Siswadi Sululing, Haruni Ode, Mohammad Gifari Sono. "Financial Management Model Village", International Journal of Applied Business and International Management, 2018

Publication

<1 %

Exclude quotes Off

Exclude matches Off

Exclude bibliography Off