



Identification Of Accountability With Competence, Community Participation And Information Technology In The Village Of Langkat District

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How to Cite :

Pratama, A., Erlina, E., Sirojuzilam, S., Muda, I. (2024). Identification Of Accountability With Competence, Community Participation And Information Technology In The Village Of Langkat District .EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 12(4). doi: <https://doi.org/10.37676/ekombis.v12i4>

ARTICLE HISTORY

Received [02 September 2024]

Revised [10 Oktober2024]

Accepted [18 Oktober 2024]

KEYWORDS

Accountability, Competence, Community participation And Information Thecnology.

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ABSTRACT

This study aims to examine the effect of village government competence, community participation and utilization of information technology on accountability in villages in the Langkat Regency area. This research design is associative quantitative research. Data collection using a questionnaire with 244 respondents consisting of Planning, Budgeting, Administration, Reporting and Data Compilation in 47 villages in the Langkat Regency area. This research uses the SEM-Partial Least Square (PLS) approach. PLS is a component or variant-based Structural Equation Modeling (SEM) equation model. The results of this study indicate that the competence of village government, community participation and utilization of information technology have a positive effect on the accountability of village financial management. The implications of the results of this study prove that village financial accountability can be identified by factors of village government competence, community participation and the use of information technology that is adopted effectively and on target.

INTRODUCTION

Village governance is one of the most important aspects of government that is directly related to the community. The direct relationship with the community causes the level of public trust to be the most important thing in organizing governance in the village. In accordance with Law No. 6/2014 on Villages, it is stated that villages are the main priority as a form of development in each region so that it is expected to make villages advanced, strong, independent and remain based on a just, prosperous and prosperous society. Law No. 6/2014 regulates the position and type of village, village management, village authority, and village administration and finance. As a form of implementation, the government has issued the latest Permendagri No. 20/2018 on Village Financial Management as an amendment to Permendagri No. 113/2014 on Village Financial Management. Furthermore, based on Permendagri number 20

of 2018, it can be explained that Village Financial Management is all activities that include planning, implementation, administration, reporting and accountability of village finances, while in terms of Village Financial Management with the SISKEUDES system in 2018 still refers to Permendagri No. 113 of 2014. SISKEUDES itself is the development of financial governance applications launched by BPKP in synergy with the Ministry of Home Affairs through the Decree of the Minister of Home Affairs No. 900.05-8366 of 2018. In order to encourage the maximum implementation of SISKEUDES, BPKP together with the Directorate General of Village Administration of the Ministry of Home Affairs will facilitate the implementation of SISKEUDES in stages in every village in Indonesia. Furthermore, based on BPKP information as of December 31, 2019, SISKEUDES implementation has reached 95.06% of all villages in Indonesia, namely 71.

Furthermore, the results of research by Watulingas, P., Kalangi, L., & Suwetja, IG (2019) state that the human resources owned by the village are still low, causing errors in work and there are still several reports that have not been input into the system so that they still use manual reporting. In line with Maharani, DN, & Akbar, FS (2020) stated that there are still many people who pay less attention to accountability for the use of village finances so that important information regarding the Accountability Function is still very difficult to obtain from the Community. Research by Sulistyowati, S. (2019) states that the overall implementation of the Village Financial System is still quite good. Langkat Regency itself is one of the districts in North Sumatra which has a large number of villages which amounted to 240 villages (source: wikipedia.org) consisting of 37 sub-districts in 23 sub-districts where there is one village that is very developed. Pematang Serai Village is located in Pekan Tanjung Pura Village, Tanjung Pura Sub-district with the potential to become a Tourism Village that has been developing over the past few years. Based on this, the researcher is interested in the potential of the village where it is very necessary to identify early on how the Village Financial Management System Strategy through SISKEUDES can realize accountability in Pematang Serai Village. wikipedia.org) which consists of 37 sub-districts in 23 sub-districts where there is one very developed village, namely Pematang Serai Village located in Pekan Tanjung Pura District, Tanjung Pura Regency which has the potential to become a fairly strategic village. developing a Tourism Village over the past few years. Based on this, the researcher is interested in the potential of the village where it is very necessary to identify early on how the Village Financial Management System Strategy through SISKEUDES can realize accountability in Pematang Serai Village. org) which consists of 37 sub-districts in 23 sub-districts where there is one village that is very developed, namely Pematang Serai Village located in Pekan Tanjung Pura Sub-district, Tanjung Pura Regency which has the potential to become a strategic village. developed a Tourism Village over the past few years. Based on this, researchers are interested in the potential of the village where it is very necessary to identify early on how the Village Financial Management System Strategy through SISKEUDES can realize accountability in Pematang Serai Village.

SISKEUDES was initially developed by the West Sulawesi BPKP Representative as a pilot project in May 2015. The application was first implemented in Mamasa District Government in June 2015. After going through the Quality Assurance (QA) stage on July 13, 2015, the implementation of village finance was taken over by the Deputy of Regional Financial Supervision of BPKP Jakarta. The use of SISKEUDES application must be approved by BPKP as the application developer. Local governments can propose the use of this application to the local BPKP representative. Submission of the use of the application to be coordinated by the Local Government so that it can be applied to all villages in the relevant local government environment.

This village financial application uses a Microsoft Access database so that it is more portable and easy to implement even by ordinary application users. Technically, village financial transactions are included in the small-scale group, so it is more appropriate to be handled easily with this database access. The use of applications that use the SQLServer database is only specialized for certain purposes or the volume of transactions is included in the medium scale

category. To facilitate users in operating the SISKEUDES application, this application feature is made user friendly and simple with input according to existing transactions, can produce output in the form of administrative documents and reports in accordance with statutory provisions, including Administrative Documents, Receipts, Payment Request Letters (SPP), Tax Payment Letters (SSP), Budgeting Reports (PerdesaAPBDesa, RAB, APBDesa per source of funds), Administration Reports (General Cash Book, Bank Book, Tax Book, Supporting Book, and Register). Currently the SISKEUDES application used is SISKEUDES based on Pemdagri Number 20 of 2018 which contains 5 management indicators as stated in the SISKEUDES 2.0 Application Operational Manual, among others: Planning, Budgeting, Administration, Reporting and Data Compilation.

LITERATURE REVIEW

Agency Theory

Scott (2015) states that agency theory is a relationship or contract between agent and principal. The agent is the party who carries out the interests of the principal, while the principal is the party who employs the agent with the aim of performing tasks in the interests of the principal. From this explanation, it can be concluded that the relationship between the community and local government is the same as the agent and principal relationship, where the community is the principal and the local government is the agent. The community as a principal who authorizes regulation and management to the agent and provides revenue in the form of taxes and so on, while the local government as an agent is obliged to provide accountability, report, present and disclose all activities and activities for which it is responsible. So, as a form of responsibility for the authority that has been given, local governments must provide accountability reports to the public. So that the community can measure, monitor and assess how local governments can manage data sources to improve the welfare of their people. Based on Agency Theory, financial management in local government must be supervised with the aim of ensuring that management has been carried out in full compliance with applicable rules and regulations.

Accountability

Halim and Iqbal (2012) state that accountability is an obligation to provide accountability for the performance, actions and / or decisions of a person or organization to parties who have the right to get this accountability. Meanwhile, Fajri, 2015 (in Nuzula, 2020: 32) states that accountability is an obligation to convey responsibility or to explain the performance, actions and decisions of a person or organization to the party entitled to that accountability. From the two definitions above, it can be concluded that accountability is an obligation to submit an account of the actions, performance and decisions of a person or organization, in this case the government, to the party entitled to that accountability, in this case the community. Mardiasmo, 2002 (in Nuzula, 2020: 32) states that there are 2 types of accountability, namely (1) Vertical accountability, namely accountability for the management of funds to higher-level authorities. For example, the accountability for the management of village funds is prepared by the village government and is accountable to the regent or mayor, (2) Horizontal accountability, which is the obligation to be accountable for the management of funds to the wider community. For example, village fund management accountability is prepared by the village government and accounted to the community.

Competence

Pandey et al. (2015) state that work competence can be interpreted as all the characteristics and abilities of knowledge and skills possessed by a person (village government) obtained or learned through a process of education, training and experience so that he is able to

carry out his duties and work very successfully. Meanwhile, according to Labor Law Number 13 of 2013 (in Nuzula, 2020: 23) states that work competence is the performance ability of each individual which includes aspects of knowledge, skills and work attitudes in accordance with predetermined standards. From the explanation above, it can be concluded that work competence is a person's ability in aspects of knowledge, skills and work attitudes obtained through the process of education, training or experience.

Wibowo (2017) states that there are 5 types of competency characteristics, namely as follows (1) Motive, is something that is consistently thought and or desired by someone until the appearance of action. Motives drive, select and direct behavior towards actions or goals achieved, (2) Traits, are characteristics and consistent responses to situations or information. For example, reaction speed and eye sharpness are physical traits of competence of a fighter pilot, (3) Self-concept, is a person's values, attitudes or self- image. For example, self-confidence is a person's belief that they can be effective in almost every situation is part of the self-concept, (4) Knowledge, is information possessed by people in a particular field. Knowledge is a fairly complex competency, because scores on knowledge tests often fail to predict job performance, this occurs because of the failure to measure a person's knowledge and skills in ways that are actually used on the job, (5) Skills, are the ability to perform physical or mental tasks. Mental competencies or cognitive skills include analytical and conceptual thinking.

Community Participation

Utami and Sofyan (2013) state that community participation is the involvement of the community in government activities, so that this involvement will have an impact on the process of evaluating and controlling government performance and also to minimize abuse of authority. In order to realize effective financial management, community participation is needed in providing input or criticism in terms of policy formulation and making. Meanwhile, Isbandi, 2007 (in Nuzula, 2020: 29) states that community participation is community participation in the process of identifying problems and potentials in the community environment, selecting and making decisions and alternative solutions to deal with problems, implementing decisions that have been taken and community involvement in the process of evaluating changes that occur.

From the two definitions above, it can be concluded that community participation is a form of community participation in government activities from planning, implementation, monitoring to evaluation with the aim of supervision and control so that there is no abuse of authority. Conyers, 1991 (in Nuzula, 2020: 31) states several important roles of community participation in the development process, namely as follows (1) Community participation can be a forum for obtaining information about the needs, conditions and responses of the local community regarding development programs, (2) Community involvement in development programs can build a sense of trust and support from the community towards the government in managing these programs and, (3) Forms of democratic rights owned by the community.

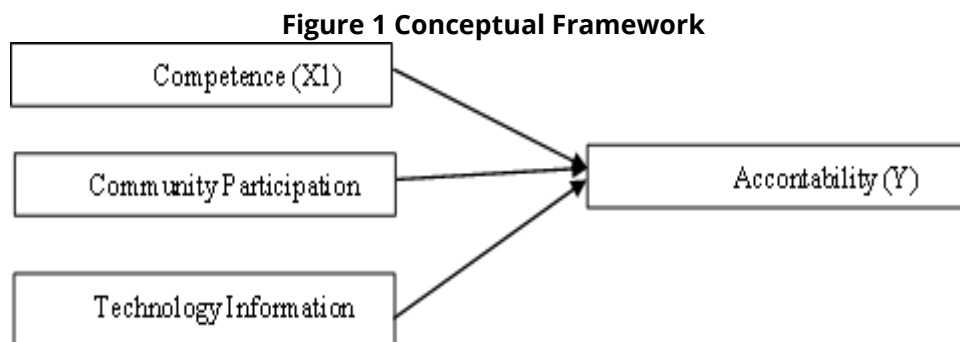
Technology Information

Warsita (2011) states that information technology is a means and infrastructure that includes hardware, software and useware to obtain, process, interpret, store, organize, transmit and use data in accordance with the desired objectives. Meanwhile, according to Uno and Lamatenggo (2010), information technology is a technology that is used with the aim of managing data. Processing in this case is processing, obtaining, compiling, storing, manipulating data in various ways with the aim of producing quality information, namely accurate, relevant and timely information.

From the two definitions above, it can be concluded that information technology is a technology in the form of hardware, software and useware where these components are used with the aim of processing data in order to obtain quality information, namely accurate, relevant and timely information. The benefits that can be obtained from the use of information

technology are as follows (1) Information Technology can be used to find the information needed quickly and accurately, (2) Information Technology can be used as a tool in facilitating the delivery of information, so that the information can be received and understood easily, (3) Information Technology can be a developer of information technology-based learning skills with applications that are in accordance with the curriculum.

The conceptual framework in this study can be described in chart form as follows:



Based on the theory and results of previous research that was successfully collected, this study took several hypotheses as follows:

- H1 : Competence effect on Accountability.
- H2 : Community Participation effect on Accountability. H3 Technology Information effect on Accountability.

METHODS

This research focuses on the Accountability model of Competence, Community Participation and Technology Information. This research was conducted using an empirical study approach supported by a survey. Survey is a study that takes a sample of one population using a questionnaire as the main data collection tool and generally uses the SEM method. The samples in this study were Planning, Budgeting, Administration, Reporting and Data Compilation which were designated as samples. Sample withdrawal using proportional random sampling, namely giving the same opportunity to the population to be sampled. The number of samples used was 260 respondents.

RESULTS

Overview Of Questionnaire Data

The distribution of questionnaires to respondents was carried out directly. The questionnaire was distributed on January 3 to February 30, 2023, and was taken directly in the village that was found and willing to fill out the questionnaire. The total number of questionnaires distributed to respondents was 260 copies. After the questionnaire was distributed as many as 260 copies, it turned out that 244 copies were obtained. This study has a response rate of 93.85%. Details of the distribution and return of questionnaires are shown in table 1., below:

Table 1 Sample And Return Rate

Questionnaire	Number of Questionnaires
Questionnaires distributed to respondents	260
Questionnaires that were not responded to	(16)
Questionnaires responded by respondents	244
Questionnaire Return Rate	93,85%

Source: primary data processed (2023)

Characteristics Of Respondents Based On Gender

Before discussing the data statistically, you must first pay attention to the respondent data that has been determined as a sample in this study or the respondents are 244 people consisting of:

Table 2 Respondents By Gender

No	Gender	Respondents	Proportion
1	Male	97	43,31%
2	Female	127	56,69%
	Total	244	100%

Source: primary data processed, 2023

From the results of the respondents of this study based on gender, we can see from the table above that the number of male samples or respondents who were sampled was 97 people, the number of women was 127 people or the percentage that the percentage of women was greater, namely 56.69% compared to the percentage of men 43.69%.

Characteristics Of Respondents Based On Age

The age of respondents can also be seen in the table explanation below:

Table 3 Respondents By Age

No	Age	Respondents	Proportion
1	25 - 30 Years	35	14,34%
2	31 - 35 Years	43	17,62%
3	36 - 40 Years	47	19,26%
4	41 - 50 Years	64	26,23%
5	>50 Years	55	22,54%
	Total	244	100%

Source: primary data processed, 2023

From the results of the respondents of this research based on age and we can see from the table above with the percentage at the age of 25-30 years totaling 35 people or 1.63%, age 31-35 years totaling 43 people or 19.20%, age 36-40 years totaling 47 people or 20.98%, age 41-50 years totaling 64 people or 28.57% and age > 50 years totaling 55 people or 24.55%.

Characteristics Of Respondents Based On Education Level

The education level of respondents can also be seen in the explanation of table 4., below:

Tabel 4 Respondent Proportion By Education Level

No	Education Level	Respondents	Proportion
1	SLTA	16	6,56%
2	D3	78	31,97%
3	S1	130	53,28%
4	S2	33	13,52%
	Jumlah	244	100%

Source: primary data processed, 2023

From the results of the respondents of this study based on education, we can see from the table above that the number of samples or respondents with a high school education is 16

people or 6.56%. The number of respondents with D3 education was 78 people 31.97%. The number of respondents with S1 education was 130 people 53.28% and the number of respondents with S2 education was 33 people 13.52%.

Evaluation of Measurement Model

To see the influence model of Competence, Public Participation and Information Technology on Accountability, Partial Least Square (PLS) analysis was conducted. Evaluation of the indicator measurement model includes checking individual item reliability, internal consistency or composite reliability, average variance extracted, and discriminant validity. The first three measurements are grouped in convergent validity.

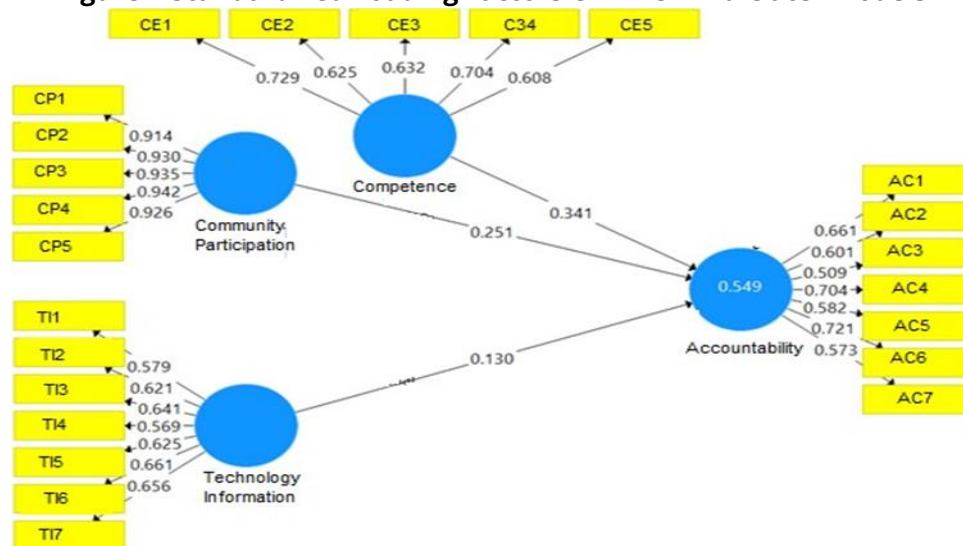
Convergent Validity

Convergent validity consists of three tests, namely item reliability (validity of each indicator), composite reliability, and average variance extracted (AVE). Convergent validity is used to measure how much the existing indicators can explain the dimensions. This means that the greater the convergent validity, the greater the ability of the dimension to implement the latent variable.

Reliability Item

Item reliability or what we usually call indicator validity. Testing the reliability of items (indicator validity) can be seen from the loading factor value (standardized loading). This factor loading value is the magnitude of the correlation between each indicator and its construct. The loading factor value above 0.7 can be said to be ideal, meaning that the indicator can be said to be valid as an indicator to measure the construct. However, the standardized loading factor value above 0.5 is acceptable. Meanwhile, the standardized loading factor value below 0.5 can be removed from the Chin (1998) model. The following is the item reliability value which can be seen in the standardized loading column:

Figure 2 Standardized Loading Factors Of Inner And Outer Models



The calculation results can be seen that the loading factor for all loadings is more than 0.5 so there is no need to set aside. Thus, each indicator has been valid to explain each latent variable, namely Competence, Community Participation, Technology Information and Accountability. In addition to showing the validity of the items of each indicator, the loading factor also shows the amount of contribution of each indicator to its factor.

Composite Reliability

The statistics used in composite reliability or construct reliability are Cronbach's alpha and D.G rho (PCA). Cronbach's alpha and D.G rho (PCA) values above 0.70 indicate that the construct has high reliability or reliability as a measuring tool. The limit value of 0.7 and above means acceptable and above 0.8 and 0.9 means very satisfactory (Nunnally & Bernstein, 1994).

Tabel 5 Composite Reliability

Variable	Composite Reliability
Competence	0.841
Community Participation	0.835
Technology Information	0.982
Accountability	0.827

Source: primary data processed, 2023

Based on the table above, it shows that the composite reliability value for Community Participation is 0.835; Technology Information is 0.982; Competence is 0.841. Accountability is 0.827. The four variables obtained a composite reliability value above 0.7 so that it can be said that all factors have good reliability or reliability as a measuring tool.

Average Variance Extracted (AVE)

Average Variance Extracted (AVE) describes the amount of variance that can be explained by items compared to the variance caused by measurement error. The standard is that if the AVE value is above 0.5, it can be said that the construct has good convergent validity, while the AVE value above 0.3 can be said to be quite good. This means that the latent variable can explain the average variance value of its indicators.

Table 6 Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Competence	0.859
Community Participation	0.858
Technology Information	0.873
Accountability	0.863

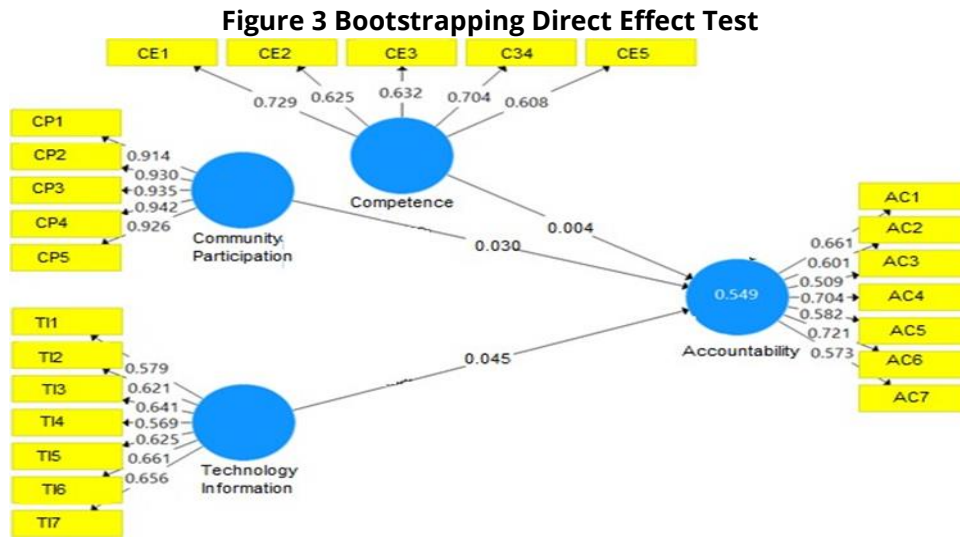
Based on the table above, it shows that the AVE value for the four variables has an AVE that is above 0.6 so that the construct has good convergent validity where the latent variable can explain the average variance value of its indicators.

Structural Model Evaluation

There are several steps in evaluating a structural model. The first is to see the significance of the influence between constructs. This can be seen from the path coefficient which describes the strength of the relationship between constructs.

a. Path Coefficient Direct

Seeing the significance of the direct influence between constructs can be seen from the path coefficient. The sign in the path coefficient must be in accordance with the hypothesized theory. to assess the significance of the path coefficient can be seen from the t test (critical ratio) obtained from the bootstrapping process (resampling method). The following are the results of the t test on the inner and outer models.



The t test conducted is the result of the t test from the bootsttrap calculation. The t test results in the figure above will then be compared with the t table value.

Tabel 7 Hasil Path Coefficient Direct Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STEDEV)	T Statistics (O/STDEV)	P Values
Competence -> Accountability	0.311	0.314	0.077	3.485	0.004
Community Patricipation -> Accountability	0.512	0.516	0.084	6.144	0.030
Technology Information -> Accountability	0.213	0.236	0.108	2.012	0.045

Sources : Bootstrapping Test

The Pvalue for Competence on Accountability is 0.004. When compared with the value of $\alpha = 5\%$. then $Pvalue (0.045) < \alpha = 5\% (0.05)$ so that the hypothesis is accepted. Thus it can be concluded that there is a significant influence of Competence on Accountability. The Pvalue for Community Patricipation on Accountability is 0.030. When compared with the value of $\alpha = 5\%$. then $Pvalue (0.045) < \alpha = 5\% (0.05)$ so that the hypothesis is accepted. Thus it can be concluded that there is a significant effect of Community Patricipation on Accountability. The Pvalue for Technology Information on Accountability is 0.045. When compared with the value of $\alpha = 5\%$. then $Pvalue (0.045) < \alpha = 5\% (0.05)$ so that the hypothesis is accepted. Thus it can be concluded that there is a significant influence of Technology Information on Accountability.

Goodness Of Fit

To validate the overall model, then the goodness of fit (GoF) introduced by (Tenenhaus, 2004) is used. This GoF index is a single measure used to validate the combined performance of the measurement model and structural model. This GoF value is obtained from the average communalities index multiplied by the R2 value of the model. The following are the results of the goodness of fit model calculation:

Table 8 Average Communalities Index

Laten Variable	Average Variance Extracted (AVE)	R Square
Competence	0.511	
Community Participation	0.602	
Technology Information	0.614	
Accountability	0.622	0.493
Rata-rata	0.608	0.493
Goodness of Fit	0.511	

Based on the table above, the average communalities result is 0.548. This value is then multiplied by R2 and rooted. The calculation results show that the GoF value of 0.370 is more than 0.36 so it is categorized as a large GoF. meaning that the model is very good (has a high ability) in explaining empirical data.

DISCUSSION

The Effect Of Competence On Accountability

Based on the results of statistical data management that has been carried out, the results of the village government competency test affect the accountability of village fund management, this is evidenced by hypothesis testing which shows that the significant level on the village government competency variable is more than 0.05, which is 0.004. Thus, H1 which states that the competence of the village government has a positive effect on the accountability of village fund management is accepted. The results of this study are in line with research conducted by Perdana (2018) which states that village government competence affects the accountability of village fund management, as well as the results of research by Atiningsih and Ningtyas (2019) and Mada et al., (2017) which state that village government competence affects the accountability of village fund management. The quality of Human Resources (HR) can not only be determined in terms of physical strength or energy and skills, but can also be determined in terms of education or amount of experience in a particular field, attitudes and values (Rahardjo, 2010). Based on this understanding, it can be concluded that the competence of the Village Fund Management Apparatus is a supporting factor in achieving accountability in the management of village funds. This opinion is reinforced by the results of research conducted by Mada et al., (2017) that the Competence of the Village Fund Management Apparatus has a significant effect on the Accountability of Village Fund Management in Gorontalo Regency.

The Effect Of Community Participation On Accountability

Based on the results of statistical data management that has been carried out, the results of the community participation test affect the accountability of village fund management, this is evidenced by hypothesis testing which shows that the significant level of the community participation variable is more than 0.05, which is 0.030. Thus, H2 which states that community participation has a positive effect on the accountability of village fund management is accepted. The results of this study are in line with research conducted by Aprilya (2020) which states that community participation affects the accountability of village fund management, as well as the results of research by Umaira and Adnan (2019) and Karim, et al., (2019) which state that community participation affects the accountability of village fund management. Devas and Grant, 2003 (in Nuzula, 2020: 161) reveal that increasing participation in the community can strengthen the accountability of village fund management. According to Mada et al., (2017) all decisions to be made by the village government must involve the community so that in the

preparation, management and use of village funds there is no abuse and misappropriation and also so that the village government is more open or transparent in accounting for all its activities.

The Effect Of Information Technology On Accountability

Based on the results of statistical data management that has been carried out, the results of the information technology utilization test have a positive effect on the accountability of village fund management, this is evidenced by hypothesis testing which shows that the significant level on the information technology utilization variable is less than 0.05, which is 0.045. So, thus H3 which states that the utilization of information technology has a positive effect on the accountability of village fund management can be accepted. The results of this study are in line with research conducted by Perdana (2018) and Aulia (2018) which states that the utilization of information technology has a positive effect on the accountability of village fund management. The use of information technology can assist the village government in managing data related to village funds and can reduce the possibility of errors in managing data, so that the government can be accountable for the management of village funds appropriately and quickly. This is in accordance with the stewardship theory which explains that utilizing information technology can help the village government in terms of managing village funds, so that the village government can easily carry out its duties as a form of accountability or accountability to the community.

CONCLUSION

Competence has significant effect on Village financial accountability in Langkat Regency. Community Participation has significant effect on Village financial accountability in Langkat Regency. Information Technology has significant effect on Village financial accountability in Langkat Regency.

SUGGESTION

We are very grateful to the Pemerintah kabupaten langkat, who has provided information related to research data.

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