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THE INFLUENCE OF ACCOUNTABILITY AND TRANSPARENCY ON THE EFFECTIVENESS OF VILLAGE FUND BUDGET IMPLEMENTATION AT THE VILLAGE GOVERNMENT WORK UNIT OF SUNGAI BERTAM IN THE DISTRICT OF JAMBI, OUTSIDE THE CITY MUARO JAMBI REGENCY

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ABSTRACT

This research examines the influence of accountability and transparency on the effectiveness of village fund budgets implementation in Sungai Bertam Village Government, Jambi Luar Kota District, Muaro Jambi Regency. The study evaluates the individual effect of accountability and transparency on the budget implementation effectiveness. A quantitative research design was employed using primary data collected through structured questionnaires. The sample size taken was 97 respondents. The analytical tool uses multiple linear regression with SPSS 26 software to test the proposed relationships. The results showed that accountability has a positive and significant effect on the effectiveness of the implementation of the village fund budget in Sungai Bertam village. Transparency has a significant effect on the effectiveness of the implementation of the village fund budget in Sungai Bertam village.

Keywords: *accountability, transparency, and the effectiveness of village fund budgeting*

1 INTRODUCTION

Accountability and transparency in the management of Village Fund budgets are crucial aspects of village financial management as part of public sector accounting. This is based on the Regulation of the Minister of Finance of the Republic of Indonesia No. 145 of 2023 concerning the Management of Village Fund Budgets. This regulation aims to

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enhance efficiency and transparency in the utilization of Village Funds. Village Funds refer to the amount of money allocated by the government to support development and activities at the village level. The regulation provides guidelines on the procedures for planning, implementation, and accountability regarding the use of Village Funds. Furthermore, it establishes strict monitoring and control mechanisms to ensure that Village Funds are used in accordance with their designated purposes.

Mardiasmo (2018) states that the principle of accountability in government administration serves as a fundamental pillar to ensure responsibility and transparency in governmental actions. The principle of openness or transparency mandates that the government operates transparently, providing easy public access to information concerning policies, decisions, and resource management. The government bears the obligation and responsibility to fulfill its commitments and to comply with applicable laws. Additionally, community participation is essential through active involvement in governmental decision-making processes. The principle of fairness ensures that government policies are equitable and beneficial to all members of society without discrimination. Moreover, efficiency and effectiveness form the foundation for prudent resource utilization, performance evaluation, and policy adjustments when necessary.

The effective implementation of Village Funds must be precisely targeted to avoid future problems. Currently, many village officials, including village heads, have taken advantage of these funds for personal gain. Therefore, accountability and transparency are vital in measuring the effectiveness of Village Fund implementation. Furthermore, community involvement in monitoring the execution of Village Funds is also critically needed. Community participation aims to support decision-making regarding the use of Village Funds, as local residents possess better knowledge of priority needs whether in infrastructure development or community welfare and prosperity.

Although the total revenue and expenditure of Village Funds in Sungai Bertam Village are categorized as effective, issues persist concerning accountability and transparency in the implementation of these funds. The budget of Sungai Bertam Village entails responsibilities extending beyond mere financial accountability within the organization; it encompasses compliance with regulations, organizational environment, community, and governmental obligations.

However, evidence indicates that the Sungai Bertam Village Government lacks openness in providing information to the community regarding the implementation of Village Funds. Many villagers remain unaware of how these funds are utilized and spent due to insufficient transparency. Residents of Sungai Bertam Village face difficulties accessing, obtaining, and understanding documents related to the management of the Village Budget (APBDes). This limited access and lack of clear information can lead to non-transparent management of the Village Budget or Village Funds. The insufficient openness (lack of "openness") by the Sungai Bertam Village Government in sharing information about Village Fund management activities with the community may result in corruption, abuse of power, and loss of public trust.

The core issue regarding transparency and accountability in the implementation of Sungai Bertam Village Funds lies in information disclosure. This aspect is crucial to enhance public trust and participation in the development and empowerment of Sungai Bertam Village. In the RKKDes (Village Activity Work Plan), many planned activities were not implemented, yet reports on Village Fund utilization state that all activities have been completed indicating potential fraudulent accounting practices.

The referenced research includes a study conducted by Arifin (2024). The current researcher focuses this study on a single village, whereas previous studies covered multiple villages. This selection is justified because not all villages face problems related to the effectiveness of Village Fund implementation. By concentrating on one village, the researcher hopes to develop more effective policies concerning the effectiveness of Village Fund implementation. However, this study may only examine the relationship between variables without explaining the underlying mechanisms, thus failing to provide a deep understanding of how accountability and transparency interact. Additionally, the study by Agbatogun

(2019) only examines current data or conditions without considering long-term trends, resulting in an incomplete picture of the dynamics of accountability and transparency.

The Sungai Bertam Village Government, located in Jambi Luar Kota Subdistrict, Muaro Jambi Regency, has sufficiently implemented both vertical and horizontal accountability principles. Moreover, the Sungai Bertam Village Government currently demonstrates a reasonably open attitude toward the community regarding the implementation of Village Funds. Nevertheless, this relatively good level of accountability and openness should correspond with the condition of village infrastructure and facilities, both social and public amenities. Several facilities require improvement, such as damaged village roads, inadequate street lighting needing repair, enhanced healthcare services, and the reactivation of the village-owned enterprise (BUMDes).

Given the substantial amount of budgeted revenue, the Sungai Bertam Village Government should be capable of addressing deficiencies in village facilities. The effectiveness of Village Fund implementation is vital for the village's sustainability moving forward. Effective implementation will succeed only if village financial governance is accurately targeted, appropriately scaled, timely executed, and managed efficiently, effectively, and economically. It is expected that such governance will accelerate community development and welfare, particularly for rural populations. Due to the observed gap and inconsistency between accountability and transparency variables and the effectiveness of Village Fund implementation, the researcher is interested in analyzing the influence of accountability and transparency on the effectiveness of Village Fund implementation. Despite the growing body of literature examining accountability and transparency in village fund management, existing studies largely adopt a multi-village or regional approach and emphasize statistical relationships without sufficiently capturing contextual governance dynamics at the village level. Prior research tends to focus on broad generalisation, which may obscure localised accountability practices, information disclosure mechanisms, and community oversight processes that directly influence budget effectiveness. Moreover, previous studies have produced inconsistent empirical findings regarding the strength and significance of accountability and transparency, indicating the need for context-specific investigation to clarify these relationships.

2 LITERATURE REVIEW

2.1 Effectiveness of Village Fund Budget

Makmur (2016) measures effectiveness with 5 indicators: 1). Timeliness of decision-making, 2). Accuracy of cost calculations, 3). Accuracy in making choices, 4). Accuracy in setting goals, and 5). Accuracy of targets. In the context of village fund management, effectiveness reflects the extent to which allocated budgets achieve planned development objectives and community welfare outcomes.

2.2 Transparency

Transparency in the scope of public service delivery is transparent, accessible to all interested parties, and supported by adequate and easily understandable facilities and infrastructure (Mardiasmo, 2018). Public service is all activities of service provided by the organisers, with public service as an effort to meet the needs of service recipients as well as to implement the provisions of laws and regulations (Mardiasmo, 2018). Transparency, according to Krismiaji (2017), is the openness of the government to provide information related to human resource management activities to those who need that information. Indicators of informativeness according to Mardiasmo (2018) include: 1). Timeliness, 2). Adequacy, 3). Clarity, 4). Accuracy, 5). Comparability, 6). Accessibility, 7). Financial Condition, 8). Composition of management, and 9). Forms of planning and outcomes of activities.

2.3 Accountability

Accountability in English is commonly referred to as accountability or accountable, which means 'responsible'. Accountability is the obligation to provide an account to respond to and explain the performance of an individual, legal entity, and/or the leadership of an organisation to those who have the right or authority to receive and request information or accountability (Adisasmita, 2011). The indicators of accountability are divided into five, namely (Mardiasmo, 2018): 1) The process of creation, 2) Accuracy and completeness of information, 3). Clarity of policy objectives, 4) Dissemination of information, and 5). Manage information systems and monitor results.

2.4 Theoretical Foundation

This study is grounded in agency theory and stewardship theory to explain the relationship between accountability, transparency, and the effectiveness of village fund budget implementation. Agency theory posits that public officials (agents) may pursue personal interests that conflict with community interests (principals), particularly when information asymmetry exists. In this context, accountability and transparency serve as governance mechanisms to reduce opportunistic behaviour and enhance budget effectiveness. In contrast, stewardship theory assumes that public officials are intrinsically motivated to act in the best interest of the community. From this perspective, accountability and transparency strengthen trust, commitment, and collective responsibility, thereby improving the effectiveness of village fund implementation. By integrating both theories, this study provides a balanced framework to explain how governance mechanisms influence budget effectiveness in village-level public administration.

3 METHODOLOGY

This research is a quantitative study, and the data used in this study are primary data. The method of data collection for this research is using questionnaires. The questionnaire contains the perceptions of the community regarding the influence of accountability and transparency on the effectiveness of the implementation of budget funds for the village at the government working unit of Sungai Bertam Village, Jambi Luar Kota District (Jaluko), Muaro Jambi Regency. The questionnaire was distributed directly to the people of Sungai Bertam Village, with a total of 3,628 respondents. Based on calculations using the Slovin formula with a significance level of 10 per cent, it can be determined that the sample size for this study is 97 respondents from Sungai Bertam Village, Jambi Luar Kota District, and Muaro Jambi Regency. Regression method. Regression analysis is an approach for modelling the relationship between one dependent variable and other independent variables. Multiple linear regression analysis can be described by the following model (Ghozali, 2018).

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Description:

Y	= Effectiveness of Village Fund Budget
α	= Constant.
X1	= Accountability
X2	= Transparency
β_{1-2}	= Coefficient of Each Variable
e	= Error Therm (Residual Error Value)

Determination Coefficient Test

The coefficient of determination (R^2) aims to determine how much the independent variable can explain the dependent variable. According to Ghozali (2018), an R^2 value of 1 means that the fluctuations in the dependent variable can be entirely explained by the independent variable, with no other factors causing the fluctuations in the dependent variable.

Simultaneous Test with F Statistic (F-Test)

The F test is used to determine the extent of the influence of independent variables on the dependent variable simultaneously. The decision-making criteria are that if the calculated F value is greater than the table F value and the probability is less than the significance level of 0.05, then H_a is accepted. Meanwhile, if the calculated F value is less than the table F value and the probability is greater than the significance level of 0.05, H_a is rejected.

Partial Test with t Statistic (t-Test)

The t-test is used to determine the extent of the influence of independent variables on dependent variables partially. The decision-making criteria are if $t_{\text{calculated}} > t_{\text{table}}$ or $-t_{\text{calculated}} < -t_{\text{table}}$ and probability < 0.05 , then H_a is accepted, which means the proposed hypothesis is accepted. Meanwhile, if $t_{\text{calculated}} < t_{\text{table}}$ or $-t_{\text{calculated}} > -t_{\text{table}}$ and probability > 0.05 , then H_a is rejected, which means the proposed hypothesis is rejected.

4 FINDINGS AND DISCUSSION

This analysis is conducted to determine the extent of the influence of entrepreneurial literacy and digital business literacy on business success and is then analysed using multiple linear regression methods. The data used is observational, with a frequency distribution of 79 respondents, resulting in the following estimated results:

Table 1
Results of Multiple Linear Regression Analysis

COEFFICIENTS ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.236	4.116		1.758	.082
	Accountability (X1)	.351	.090	.350	3.904	.000
	Transparency(X2)	.234	.061	.344	3.832	.000

a. Dependent Variable: Effectiveness of Village Fund Budget Implementation(Y)

Source: processed data, 2025

Based on Table 1, the research findings indicate the following regression equation:

$$Y = 7,236 + 0,351 X1 + 0,234 X2$$

Based on the estimation results from the regression equation, it is explained as follows: The constant value of 7.236 indicates the expected level of village fund budget implementation effectiveness when accountability and transparency are held constant. The regression coefficient for accountability (0.351) indicates that an increase in accountability is associated with an increase in the effectiveness of village fund budget implementation, holding transparency constant. Similarly, the regression coefficient for transparency (0.234) indicates that higher transparency is associated with greater effectiveness of village fund budget implementation, holding accountability constant.

Coefficient of Determination

The extent of the influence explained by the independent variable on the dependent variable can be seen from the value of the coefficient of determination as follows.:

Table 2

Coefficient of Determination

Model Summary ^b					
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate	Durbin Watson
1	.561 ^a	.315	.301	3.21461	1.444

Source: processed data, 2025

Based on Table 2, the coefficient of determination of 0.561 indicates that the influence of accountability and transparency on the effectiveness of the village fund budget implementation is 56.1 per cent, while the remaining 43.9 per cent is explained by other variables outside the study.

F Statistic Test

In observing the influence simultaneously, a hypothesis test is conducted using the F Statistic with a frequency distribution count of $97-2-1=94$; thus, the F table value is 3.09, resulting in the following estimation:

Table 3

Simultaneous Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	447.145	2	223.572	21.635	.000 ^b
	Residual	971.371	94	10.334		
	Total	1418.515	96			

Source: processed data, 2025

Based on Table 3, the F statistical hypothesis test with a significance level of 95 per cent indicates that the statistical f value is $(21.635 > 3.09)$ or $(0.000 < 0.05)$. This means that all regression coefficients or all independent variables, namely accountability and transparency, collectively influence the effectiveness of the implementation of village fund budgets.

T Statistical Test

The t-statistic test is used to determine the partial effect of each independent variable on the dependent variable, with a frequency distribution of $97-2=95$; thus, the t-table value is 1.985, and the estimation results are as follows.:

Table 4

Partial Test

Variable	t Statistics	t Table	Sig	Conclusion
Accountability (X1)	3.904	1.985	0,000	Significant
Transparency(X2)	3.832	1.985	0,000	Significant

Source: processed data, 2025

Based on Table 4, the estimation for partially testing each variable can be explained as follows: 1). The accountability variable towards the effectiveness of the village fund budget implementation has a significant value of $0.000 < 0.05$, while the calculated t value is $3.904 > t \text{ table } 1.985$, which means that at a significance level of 0.05 percent, the accountability variable influences the effectiveness of the village fund budget implementation. 2) The transparency variable towards the effectiveness of the village fund budget implementation has a significant value of $0.000 < 0.05$, while the calculated t value is $3.832 > t \text{ table } 1.985$, which means that at a significance level of 0.05 per cent, the transparency variable influences the effectiveness of the village fund budget implementation.

The Influence of Accountability on the Effectiveness of Village Fund Budget Implementation

The research findings indicate that accountability significantly influences the effectiveness of Village Fund budget implementation. High levels of accountability foster a strong sense of responsibility in fund utilisation, thereby enhancing community trust in budget managers. When communities feel involved and observe clear and transparent use of funds, program effectiveness tends to improve.

Accountability encourages better oversight mechanisms, enabling periodic evaluation of budget utilization. Good accountability ensures that Village Fund management aligns with community needs. Accountable budget managers are more likely to be responsive to community feedback, leading to more effective fund usage.

According to agency theory, accountability functions to mitigate conflicts of interest. Principals must ensure that agents act in the public interest rather than for personal gain. Accountability creates incentives for agents to perform better. With stringent oversight in place, agents are more motivated to utilise Village Funds efficiently and effectively (Lutfi et al., 2018).

Stewardship theory further suggests that accountability encourages agents to commit to shared objectives. When agents feel responsible and recognised, they are more motivated to optimise budget utilisation. Accountability also promotes community participation; this involvement strengthens the relationship between the community and budget managers, thereby enhancing the effectiveness of budget implementation (Raharjo, 2017).

Accountability plays a crucial role in ensuring the effectiveness of Village Fund implementation. Thus, the findings of this study align with those of Denny (2024), who found that financial accountability significantly affects the effectiveness of financial management application implementation. Similarly, Aminat et al. (2023) reported that accountability significantly contributes to financial effectiveness. Furthermore, Agnes and Rahayu (2023) concluded that accountability positively influences the effectiveness of Village Fund management. Consistent results were also found by Irna et al. (2022), who demonstrated that accountability significantly affects Village Fund management.

However, some studies report contrasting findings. Nurul et al. (2024) found that accountability does not significantly affect the effectiveness of Village Fund management. Likewise, Lara and Guspendri (2022) concluded that accountability has no significant impact on the effectiveness of Village Fund allocation management.

Given these inconsistencies in prior research, the present study yields significant results, reaffirming that accountability in Village Fund implementation is critically important. The findings underscore accountability's vital role in Village Fund management. When fund managers are held responsible for every expenditure and decision they make, it builds trust among community members. Communities that trust that funds are being managed properly are more likely to support and actively participate in existing programs. This study also reveals that accountability enhances community-based monitoring effectiveness. With clear accountability mechanisms in place, communities can exercise better oversight over fund utilisation, thereby minimising the risk of misuse.

The Influence of Transparency on the Effectiveness of Village Fund Budget Implementation

The research findings indicate that transparency significantly influences the effectiveness of Village Fund budget implementation. Transparency in budget management fosters trust between fund managers (such as village heads) and the community. When community members clearly understand how funds are used, they are more likely to support village programs. With transparency in place, the community and other stakeholders can monitor budget utilization, encouraging managers to act more cautiously and accountably. Transparency also promotes community participation in budget-related decision-making. When information is openly accessible, community members can provide relevant input and suggestions, ensuring that budget allocations are more precisely targeted to actual needs.

According to agency theory, transparency provides principals with the necessary information to oversee agents. With clear and accessible information, the community can ensure that agents act in accordance with public interests and needs. Transparency reduces information asymmetry between principals and agents. When agents are more open in reporting budget utilization, the risks of misuse and community dissatisfaction can be minimized (Lutfi et al., 2018).

Stewardship theory further posits that transparency strengthens agents' commitment to serving the public interest. When agents feel they are being monitored and are expected to be transparent, they become more motivated to work toward shared objectives. Transparency builds stronger relationships between the community and budget managers. When communities feel included through transparent processes, they are more likely to support and actively participate in village programs (Raharjo, 2017).

Transparency has a substantial impact on the effectiveness of Village Fund implementation. By enhancing trust, oversight, and community participation, transparency helps ensure that funds are used effectively and aligned with community needs. Thus, the findings of this study are consistent with those of Denny (2024), who found that financial accountability significantly affects the effectiveness of financial management application implementation. Similarly, Aminat et al. (2023) reported that transparency significantly contributes to financial effectiveness. Furthermore, Agnes and Rahayu (2023) concluded that transparency positively influences the effectiveness of Village Fund management. Consistent results were also reported by Irna et al. (2022), who found that transparency significantly affects Village Fund management.

However, some studies report contrasting findings. Agbatogun (2019) found that transparency does not significantly affect the effectiveness of financial management. Similarly, Sukmawati (2019) stated in her research that transparency has no significant impact on village financial management.

Given these inconsistencies in prior research, the present study yields significant results, reaffirming that transparency in Village Fund implementation is critically important. This study reveals that transparency not only serves as a tool to enhance accountability but also helps build trust between Village Fund managers and the community. When community members have clear access to information about fund utilization, they are more inclined to support implemented programs. The findings also show that transparency increases community participation in budget-related decision-making processes. With open access to information, communities feel more involved, which can strengthen their sense of ownership over village development

5 CONCLUSION

This study finds that accountability and transparency significantly improve the effectiveness of village fund budget implementation in Sungai Bertam Village, highlighting the importance of governance quality in public fund management. The findings contribute to public sector accounting literature by offering micro-level, community-based evidence and supporting the application of agency and stewardship theories in village governance. Nevertheless, the study is limited by

its single-village scope, cross-sectional design, and reliance on self-reported data. Future research should employ comparative and longitudinal approaches across multiple villages and include additional governance variables.

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7 CONFLICT OF INTEREST

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in the paper.

8 AUTHOR CONTRIBUTION STATEMENT

Author's Chindi Chevada 1- contributed to the conceptualization, research design, and writing of the original draft.

Author's Yudi 2- was responsible for data collection, analysis, and validation of the results.

Author's Salman Jumaili 3- provided supervision, critical review, and editing of the final manuscript.

All authors have read and approved the final version of the manuscript.

9 ETHICS STATEMENT

This research was conducted in accordance with the ethical standards of [Jambi University] and adhered to the principles outlined in the Declaration of Helsinki. Ethical approval was obtained from the [Institutional Ethics Committee/Review Board] under reference number [Approval Number, if applicable]. All participants were informed about the purpose of the study and provided written informed consent prior to participation. Participants' privacy and confidentiality were strictly maintained, and data collected were used solely for academic purposes.

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