

**PRACTICE OF VILLAGE APPARTUS COMPETENCY, GOVERNMENT INTERNAL CONTROL SYSTEMS,
WHISTLEBLOWING COMMUNITY PARTICIPATION ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY**
Empirical Study on Village Government in Gunung Kidul Regency

Andriani Gunitasari¹, Enita Binawati²

¹STIE Solusi Bisnis Indonesia, priscillaagnes20@gmail.com

²STIE Solusi Bisnis Indonesia, enitabinawati@gmail.com

Abstract

The purpose of this study was to determine the competence of Village Apparatuses in the Village Government of Gunung Kidul Regency, Yogyakarta, to determine the level of the government's internal control system in the Village Government of Gunung Kidul Regency, Yogyakarta, to determine whistleblowing in village governments in Gunung Kidul Regency, Yogyakarta and to determine the level of community participation. in the village government of Gunung Kidul Regency, Yogyakarta on the accountability of managing village funds, with the development of Agency Theory (Stewardship Theory) and Institutional Theory. The method used in this study was Mix Methods, namely by collecting data quantitatively and qualitatively using a sequential explanatory design. The data for this study were obtained by distributing questionnaires and conducting interviews with respondents.

The results of the quantitative research show that the competence of village officials and whistleblowing have no effect on village fund management accountability, for the government's internal control system and community participation have an effect on village fund management accountability. Qualitative research results show that village apparatus competence, internal control system, whistleblowing and community participation are closely related to increasing accountability in managing village funds and the government. This finding implies that institutional theory, especially institutional isomorphism, is present in the governance of village government organizations in Gunung Kidul Regency, Yogyakarta.

Keywords: Competence of Village Apparatuses, Government Internal Control System, Whistleblowing, Community Participation, Accountability, Village Fund

INTRODUCTION

In Law No. 6 of 2014 concerning Villages and continued as stated in Government Regulation No. 60 of 2014 concerning Village Funds originating from the state revenue and expenditure budget, the aim is to increase the level of Village independence from Village development programs and activities and Village community empowerment. In improving the quality of service and accelerating the development and development of the region the most important thing is for local government governance. The existence of fiscal decentralization given from the central government to the village government in terms of implementing the management of the Village Fund budget and this causes the need for readiness,

human resources are one of the aspects that must be properly prepared. Decentralization is the direction of character change in a power relationship between the regions and with the central government, the regions are given the opportunity to be able to express and describe political decisions without any interference from the central government. In order for the Village to develop more optimally and to be able to develop the region in accordance with the needs of the region, it is hoped that this provision can provide a new picture or perspective.

It is stated in Law No. 33 of 2004 concerning the Financial Balance of the Central Government and Regional Governments referring to a system for managing Village Funds where the management is carried out by the Village government, while the collection and accountability mechanisms are explained in the laws and regulations that in funding development carried out by the regional government which includes the principle adopted by the village government, namely money follows function, illustrates that in terms of funding everything follows the function in government. In the current government system, the strategic role is to assist local governments in the process of administering government and this includes development and all are carried out as concrete steps if local governments support a process of implementing autonomy in their regions.

Gunung Kidul Regency is one of the autonomous regions in the Special Region of Yogyakarta, which has implemented the principles of regional autonomy by trying to optimize the potential of the Village so that the administration is transparent and accountable. Gunungkidul Regency continues to strive to increase the Village Fund aspect for the Village to fully support the administration of authority and affairs in the Village. In the Gunung Kidul Regency Strategic Plan for 2021 – 2026 there is a problem where the number of personnel in the field of village government is very limited and there is a lack of competence in the human resources of the apparatus in carrying out their duties, principals and functions, apart from the weak village apparatus in the participation and optimization of community institutions and village economic institutions in development. In addition to the internal factors that occur, there are problems from an external perspective where regulations that change frequently cause confusion in following up and implementation.

Table 1. Mapping of Problems for Determining Regional Development Priorities and Targets

No	Problem	Main Problem	Caused by
1	There is still the implementation of Village government that is not good and right	Lack of understanding of regulations	Limited human resources
2	There is still village financial and asset management that is not good and correct	Lack of understanding of regulations	Limited human resources
3	Limited Villages community participation in development	The village budget allocation for empowerment is still low	The low participation of social institutions in community empowerment participation

Source: Gunung Kidul Regency Strategic Plan for 2021-2026

Accountability is the main function that must be owned by village officials, in distributing information and determining accountability from the village government to the community, the ability or capacity of village officials also greatly influences accountability and this ability is needed in managing village funds. The competence of village apparatus is required to be able to work together in order to prevent fraud in the management of village funds. The embodiment of accountability in village financial management requires control over the activities carried out. Control is carried out in accordance with the guidelines of the Government Internal Control System (SPIP) as a benchmark and standard for controlling Village funds. The role of community participation is very important for government agencies in managing Village funds, and in their participation the community is a community involved in the process of identifying a problem and potential starting from choosing and finding solutions in dealing with problems, in making efforts to solve problems and being involved in the process of evaluating changes that happen (Muslimin et al., 2012)

In the Regulation of the Minister of Home Affairs No. 113 of 2014 regarding the management of village funds, the Village Leader formed a PTPKD (Village Financial Management Technical Implementation) to become a part of the village apparatus, with this regulation village officials are also involved in designing the village because it is in accordance with the rules which has been set. Therefore without the participation of the community and village officials in every village design, management and development activity it will fail.

To minimize fraud and improve quality in managing Village Funds, it is necessary to implement a Whistleblowing system. In the management of the Village Fund, the role of the community as a whistleblower is still minimal, so that it has an impact on village governance. Becoming a whistleblower is not an easy thing to do because before reporting you need to know about a risk, therefore you need a smart and strategic way to reveal fraudulent acts.(Ayu Wardani & Sulhani, 2017). Currently, various ways of the local government have implemented a platform for the community to report acts of fraud in the management of village funds. With this tool, the government hopes that the community can play an active role in managing village funds.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

With regard to village funds, of course, competent human resources are very much needed in managing village funds and their accountability. If the village apparatus is competent in managing village funds, of course it will increase the accountability of managing village funds. Conversely, if village officials do not have adequate resources to carry out their duties and functions, accountability will not be achieved(Umaira & Adnan, 2019). The competency of the village fund management apparatus has no significant positive effect on the accountability of village fund management (Mada et al., 2017). This is caused by the lack of skills of village officials in utilizing technology, lack of knowledge about the operation of the system regarding the management of Village Funds and the lack of good technical understanding of accounting, so that in preparing and reporting the realization of the Village Fund budget is still not optimal. The lack of implementation of training activities is also the reason for the lack of competence of this apparatus.

Previous research conducted by Mada The competency of the Village Fund management apparatus has a positive and significant effect on the Accountability of Village Fund management, meaning that the more competent the Village fund management apparatus, the more accountable the Village Fund management (Mada et al., 2017) In line with the results of Makalalag's research it shows that village financial management (Village Fund Allocation and Village funds) still occurs as an obstacle which results in Village financial accountability not meeting the Accountability principle. The constraints faced by the Village government are due to the weak human resource capacity of the Village government itself (Makalalag et al., 2017). In the results of previous research conducted by Walyati (2020) and Widyatama (2017) which stated that the competence of village fund management officials had no influence on the accountability of village fund management (Walyati & Farida, 2020).

In addition to the competency factor of the Village Apparatus in increasing Accountability during the Village Fund management process, it is also necessary to have local government internal controls. Government Regulation No. 60 of 2008 explains that internal control is an activity that must be carried out continuously to provide adequate assurance in order to achieve organizational goals through effective and efficient activities. The government's internal control system can also control the extent to which Village Funds are managed by the Village government. The objective of the Government Internal Control System (SPIP) is to provide adequate assurance regarding effective and efficient activities, reliable financial reports, safeguarding state assets and compliance with laws and regulations (Widyatama et al., 2022). Elements of the control system include the control environment, risk assessment, control activities, information and communication, internal control monitoring. It is stated in the Ministerial Regulation No. 58 of 2005 concerning regional financial management states that in improving performance, accountability and transparency of regional financial management, regional heads regulate and carry out internal control systems within the local governments they lead.

The relationship between the internal control system and fraud prevention in the management of Village Funds is that the higher the internal control system, the more fraud prevention will have in the management of Village Funds in Buleleng Regency. This is because, an organization with effective internal control will prevent people from acting fraudulently from the temptation to commit fraud (Widiyarta et al., 2017). So that the Village government is responsible for building and maintaining internal control, in line with Suci's previous research (2019) which states that the internal control system has a positive and significant effect on Accountability for managing Village Funds.

The factor to support accountability in managing Village Funds is Whistleblowing. The relationship between Whistleblowing and fraud prevention in the management of Village Funds is that the higher the Whistleblowing, the higher the fraud prevention. One of the efforts to prevent fraud is by reporting by members of the organization regarding violations, illegal actions or immoral acts to parties inside and outside the organization. (Widiyarta et al., 2017). According to Ministerial Regulation No. 02 of 2003 concerning the utilization of State Apparatuses, a Whistleblower is someone who reports an act indicating a criminal act of corruption, this is because a whistleblower really knows these allegations because the reports submitted are factual.

The oversight function carried out by the whistleblower is one of the most important pillars for realizing good governance in the management of Village funds. The provision of large funds and the existence of a number of various reports is a critical action in managing village finances which of course also demands great accountability by village government officials. (Sari & Majid, 2021). In Faidatul's

previous research (2020) Whistleblowing has a significant positive effect on preventing fraud in managing Village funds, meaning that the higher the Whistleblowing action taken, the higher the level of fraud prevention in managing Village Funds on the Whistleblowing variable, the effect is also significant, this means that the more the higher one's intention to take Whistleblowing action, the higher the level of fraud prevention in the management of Village funds. In line with Titaheluw's research (2011) which shows that the Whistleblowing system is one method that can be used to prevent fraud.

Community participation is a community that participates in the process of identifying problems and possibilities, starting with selecting and searching for alternative solutions to overcome problems and efforts to solve problems and changes that occur and are involved in the evaluation process (Muslimin et al., 2012). Studies conducted by Zeyn that the role of the community involved in planning, implementing management and monitoring of development can improve government performance in an effective, efficient, transparent and accountable manner and in accordance with the results to be achieved (Zeyn, 2011).

Rahmanurrasjid described the results of his research, namely that accountability and transparency in local government accountability can be realized with the active participation of the community (Rahmanurrasjid, 2008). in line with Suci's research (2019) stating that community participation has a positive and significant effect on the accountability of village fund management received. This shows that the greater the community's participation in the Village administration, the better the Accountability for managing Village Funds.

Binawati and Affan research result (2023) that the results of the quantitative study showed that the prevention of fraud in the management of village funds which was tested on the Village government in the DIY Province proved to be empirically positively influenced by the accountability factor while the whistleblowing factor, apparatus competence, and internal control did not positively affect it. The results of the qualitative research can be concluded from the interview process that it can be concluded that the process of planning, compiling, implementing and reporting village funds in the Village Government of the Village of Kalurahan in the Provincial Government of DIY, as a whole refers to the mechanism of provisions and rules that have been established both at the Regional Regulation level (Perda), District Regulations and Village Regulations of the Village government. The use of village funds and reporting of village funds, regular monitoring and inspection is carried out by other parties or institutions or agencies appointed by the village village administration.

Based on previous research and the existence of government regulations, researchers tried to innovate by conducting research in the Village Government area in Gunung Kidul Regency, Yogyakarta using the Mixed Method method (mixed method with quantitative and qualitative) and the Partial Least Square (PLS) analysis tool. This study proposes 4 (four) hypotheses:

H1: Village Apparatus Competence has a positive effect on Village Fund Management Accountability

H2: The Government's Internal Control System has a positive effect on Village Fund Management Accountability

H3: Whistleblowing has a positive effect on Village Fund Management Accountability.

H4: Community Participation has a positive effect on Village Fund Management Accountability.

RESEARCH METHOD

In the mixed method, mixing means mixing between quantitative data and qualitative data and connecting between the first stage of research data analysis and the second stage of research data collection. In addition to incorporating data, the factors that must be considered are in the theoretical perspective that guides the design of this study, in research using mixed methods, theory is usually at the outset as an orienting lens that shapes the types of questions to be asked, who participates in the research and how the data are collected.

This study uses a sequential explanatory design, this design is used to be able to explain the results of research findings from data collected in a quantitative way and followed by a qualitative method. In sequential explanatory research designs describe and interpret quantitative results by collecting qualitative data as a follow-up because it can be useful when unexpected results emerge from quantitative research. It can be concluded that in this design the two forms of data are taken separately but connected, by collecting qualitative data to examine the results in more detail (Creswell, 2009).

The population in this study were all village apparatus heads of sub-districts in Gunung Kidul district and village communities. The sample used was directed at Village Government employees in Gunung Kidul Regency, namely the Village head, Village Treasurer, Village Secretary, Kaur and Village Consultative Body. The criteria used in this study are 1) Village government officials in the village who have served at least 1 year, 2) Have been involved in planning or compiling the implementation of Village funds. 3) Village Consultative Body that has been involved in planning or compiling Village funds. Quantitative data collection was carried out using direct distribution of questionnaires and qualitative data collection using the interview method. The data analysis process used the SEM-PLS program, the data analysis method used Outer Model Analysis, Inner Model Analysis and Hypothesis Testing.

RESULTS AND DISCUSSION

In this study, the researchers chose the population in all villages/districts in Gunung Kidul Regency, Yogyakarta, as many as 144 villages, while the samples in the study were 35 villages with 175 questionnaires distributed. The distribution of this questionnaire was carried out from 14 November 2022 to 6 December 2022. The number of questionnaires returned was 127 (72.57%) questionnaires and those that did not return were 20 (11%) questionnaires and there were several questionnaires that did not match the sample criteria as many as 3 questionnaires and the presence of incomplete questionnaires in filling out a total of 25 questionnaires, thus the data that can be processed by researchers is 127 questionnaires.

Table 2. Details of Response Rate and Useable Response Rate

Location	questionnaires distributed	questionnaires in returned	not match the sample criteria	incomplete	analyzed	Percentage %
Patuk	25	25	0	2	23	92,00%
Nglipar	25	25	0	6	19	76,00%



INTERNATIONAL STUDENTS' CONFERENCE ON ACCOUNTING & BUSINESS

FORKOMMSA
Magister Sains Akuntansi
Universitas Jenderal Soedirman

Playen	25	25	1	4	20	80,00%
Paliyan	25	20	2	5	14	56,00%
Wonosari	25	20	0	5	15	60,00%
Karangmojo	25	20	0	3	17	68,00%
Semanu	25	20	0	1	19	76,00%
Jumlah	175	155	3	25	127	72,57%

Source: 2023 Research Data Processing

Quantitative Data Analysis of Sample Characteristics and Demographic Analysis

There is respondent data contained in this study to match the sample criteria and explain the background of the respondents.

Table 3. Respondents Table

Information	Total	Percentage
Gender		
Man	94	74%
Woman	33	26%
Total	127	100%
Ages		
<20 Years	1	1%
20-30 years	10	8%
31-40 years	33	26%
41-50 years	41	32%
>50 years	42	33%
Jumlah	127	100%
Position		
Headman	25	20%
the village secretary	31	24%
village finance department	27	21%
village staff	25	20%
village consultative department	19	15%
Total	127	100%
Education		
SMA/SMK	67	53%
DIPLOMA	8	6%
S1	51	40%
S2	1	1%
Total	127	100%
years of service		
< 1 Tahun		

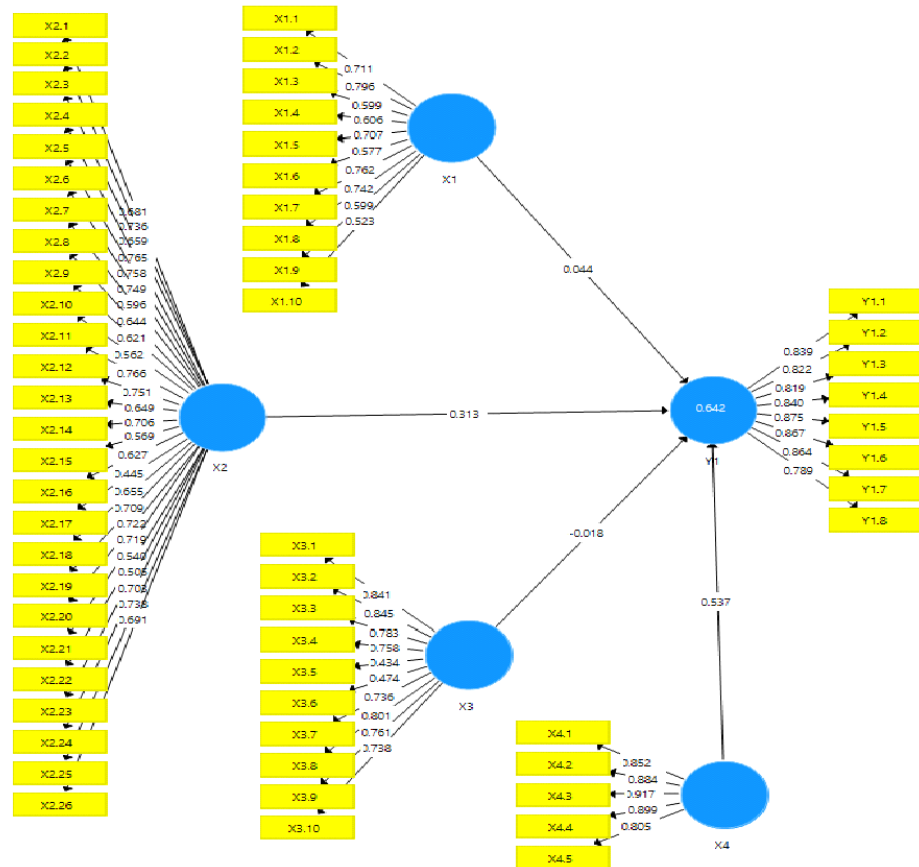
1-5 Tahun	40	31%
5-10 Tahun	48	38%
>10 Tahun	39	31%
Total	127	100%

Source : 2023 Research Data Processing

Quantitative Data Analysis

Validity and Reliability Test

In the reliability test shown in table 11 that all variables are reliable or pass the test because all variables have met the requirements to pass where the Composite Reliability value is > 0.7 and the Cronbach's Alpha value is > 0.6 . Based on the composite reliability values presented in Table 4, it shows that the four latent variables have a Composite Reliability value above 0.6. This means that the indicators that have been set are able to measure each latent variable (construct) properly or it can be said that the four measurement models are reliable. The better the Convergent Validity value is indicated by the higher the correlation between the indicators that make up a construct. The AVE value shown in table 4 shows that there are four latent variables having an AVE value above the minimum criterion, namely 0.4. The



required

threshold value for the parameter is Average Variance Extracted (AVE) ≥ 0.5 .

However, an AVE of 0.4 is acceptable if the composite reliability is higher than 0.6 for certain constructs. For Composite Reliability (CR), it should be ≥ 0.7 and Cronbach's alpha should be ≥ 0.7 . For the reliability of individual items, each manifest is considered significant if the loading value is more than 0.5 (Hair et al in Rahman & Al-Emad, 2018). So the Convergent Validity measure is good or it can be said that it meets the convergent validity criteria. According to Hair et al. assessment of the measurement model includes estimated composite reliability, average extracted variance (AVE), Cronbach's alpha, individual indicator reliability and discriminant validity.

Table 4. Validity and Reliability Test (PLS Algorithm Iteration)

Var	Validitas		Reliabilitas	
	Average Variance Extracted	Comunnality	Composite	Cronbach's



	<i>(Ave)</i>		<i>Reliability</i>	<i>Alpha</i>
KA	0,446	0,861	0,888	0,858
D				
SPI	0,458	0,955	0,954	0,950
W	0,617	0,926	0,928	0,913
PM	0,761	0,925	0,941	0,921
AKT	0,705	0,942	0,950	0,940

Source: 2023 Research Data Processing, PLS

Hypothesis test

Table 5. Path Coefficients and Hypothesis Testing Results

Hipotesis	Hubungan Antar Variabel	Tanda	Koefisien	T Values	Hasil
H1	KAD -> APDD	-	0,042	0,395	Tidak terdukung
H2	SPI -> APDD	+	0,316	2,176	Terdukung
H3	W -> APDD	-	-0,015	0,180	Tidak Terdukung
H4	PM -> APDD	+	0,534	5,361	Terdukung

Source: 2023 Research Data Processing, PLS

To test the hypothesis is done using PLS, from the table above, the results of testing the hypothesis are as follows:

H1: Village Apparatus Competence has a negative effect on Village Fund Management Accountability.

Judging from the path coefficients in table 15, it shows that the relationship between Apparatus Competence and Accountability in Village Fund Management is indicated by a T-statistic value of 0.395 which does not meet the requirements where ≥ 1.66 (T-table) and a Path coefficient value of 0.042. So it can be concluded that H1 in this study is not supported empirically (not accepted).

H2: The Internal Control System has a positive effect on Village Fund Management Accountability

From the path coefficient in table 15 it shows that the relationship between the Internal Control System and the Accountability of Village Fund Management is indicated by a T-statistic value of 2.176 which fulfills the requirements, namely ≥ 1.66 (T-table) and a path coefficient value of 0.316 so that it can be concluded that H2 in this study is supported empirically (acceptable).

H3: Whistleblowing has a negative effect on Village Fund Management Accountability

From the path coefficient in table 15 it shows that the relationship between Whistleblowing and Accountability for managing village funds is indicated by a T-statistic value of 0.180 which does not meet the requirements, namely ≥ 1.66 (T-table) and a path coefficient value of -0.015 so that it can be concluded that H3 in this study is not supported empirically (not accepted).

H4: Community Participation has a positive effect on Village Fund Management Accountability

From the path coefficient in table 15, it shows that the relationship between Community Participation and Accountability for Village Fund Management is indicated by a T-statistic value of 5.361 which fulfills the requirements ≥ 1.66 (T-table) and a path coefficient value of 0.534 so that it can be concluded that H4 in the study this is empirically supported (acceptable).

Quantitative Data Analysis

Hypothesis (H1) From the results of this study, it was found that village apparatus competence had no significant effect on village apparatus competency on village fund management accountability. This means that whether or not the village apparatus is competent will not have an impact on the accountability of managing village funds in Gunung Kidul Regency. This is different from the previously proposed hypothesis that the competency of the village apparatus affects the accountability of managing village funds. The reason for not having an effect on apparatus competence on village fund management accountability is because some village government apparatus respondents with educational background are still dominated by high school graduates by 53%, low competence and level of education are the spearheads of implementing accountability in managing village funds. Competence of village apparatus in the District Gunung Kidul is still quite low, influenced by several factors including good knowledge of village fund management and a lack of technical understanding regarding village fund budgeting. Based on research on the competence of village apparatus, it is classified as still very weak when managing village funds, which are quite large in nominal terms. This is supported by the respondents' answers that on average answered that they did not agree regarding indicators regarding attitudes in carrying out activities in managing village funds. This is in line with the research by Widyatama, 2022 and Walyati, 2020.

Hypothesis (H2) The results of this study indicate that the internal control system has a positive effect on the accountability of managing village funds where the better the control system, the more accountable reporting and management of village funds. In carrying out activities at the village government starting from planning, implementing supervision and accountability must be reported reliably and encourage adherence to legislation and the results of this study are in line with stewardship theory. The results of this study are in line with the previous research by Suci, Atiningsih & Ningtyas (2019) stating that the internal control system has a positive and significant effect on the accountability of village fund management received.

Hypothesis (H3) Whistleblowing with the intention of Village Fund Management Accountability has a negative effect and is not significant. The results of this study are in line with research conducted by Asiah and Setyorini (2017) and Tyastari, et al (2017) which concluded that whistleblowing has a negative effect on financial statement fraud (Asiah & Rini, 2017);(Tyastari et al., 2017). There are also several factors that inhibit or support individuals to do whistleblowing. There are those who support if in the delivery related to reporting of fraud there are some who want to report directly and not use pseudonyms. In addition, if an individual has the belief that he does not have a great opportunity to express wrongdoing and has great obstacles in carrying out whistleblowing, then the individual's perception of the control

exercised when carrying out whistleblowing will be lower. According to Tarigan (2012) whistleblowers tend to only report material fraud but whistleblowers tend to report fraud if there is protection for the reporter (Tarigan, 2012). However, in reality there are still many people who have little faith in guarantees of security and protection for whistleblowers even though the government has enacted Law 13/2006 concerning Protection of Witnesses and Victims, so many of them are not willing to become whistleblowers.

Hypothesis (H4) community participation has a positive effect on the successful management of village funds. It is evident from the results of this study that it was found that community participation with a T-statistic value of 5.361 concluded that there was a significant influence of community participation on village fund management accountability. Good community participation can increase the value of accountability because community involvement in managing village funds and supervising and controlling village activities can determine the direction of village development. The results of this study are in line with stewardship theory which describes a situation where management is not motivated by individual goals but is more aimed at their main results for the benefit of the organization (Donaldson and Davis, 1991). . The results of this study are in line with research conducted by Aryani, Werastuti, & Adipura (2020), Julianto & Dewi (2019), Wafirotin & Septiviasuti (2019), Mada, Kalangi, & Gameliek (2019), Andriani (2019) stated that participation the community influences the Accountability of Village Fund Management.

Qualitative Data Analysis

Based on the results of interviews that have been conducted on several respondents indicate that. Normative pressure in public sector organizations comes from professional groups such as consultants or universities through various seminars, training and mentoring. This professional group is very important to reduce errors and to increase accountability in the management of village funds. Each village government has a target of fixing the lack of staff skills to support the implementation of accountability for financial reports because accountability for managing village funds increases public trust in the village government.

Based on the results of interviews that have been conducted with several respondents, it shows that mimetic isomorphism has an influence on village apparatus and appears as a response to an uncertainty about a certain standard. Mimetic isomorphism includes benchmarking and identifying the best practices in the field. Environmental uncertainty often occurs in every device organization

Environmental uncertainty can be caused by various things from outside the organization. Such as changes in policies and regulations that are uncertain at any time and differences in existing regulations due to other allegations. According to informant 2, environmental uncertainty is a sense of the inability of a person or organization to predict something accurately from all social and physical factors that directly influence the decision-making behavior of people in the organization.

Every village apparatus organization is obliged to comply with the rules and laws made by the local government. In this case rules or regulations are coercive for an organization to implement them. This condition creates pressure or force to do so where the organization is forced to carry out a structure or rule. This is in accordance with the facts in the field and was directly confirmed by informant 1 that what they do must comply with the rules and regulations that apply. Every apparatus working within the scope of the village government, if there is an error or inaccuracy related to the task/job given, there will be a

warning/correction/sanction. There is pressure on the apparatus. If there are those who commit violations and fraud in reporting them, and not many village officials use pseudonyms/anonymous in reporting them. improvement Several studies such as those conducted by Susliyanti and Binawati (2020) and Ramadhan & Arza (2021) stated that institutional theory has an influence on accountability in village fund management. (Susliyanti & Binawati, 2020); (Ramadan & Arza, 2021)

CONCLUSION

Village Apparatus Competence has no effect on Village Fund Management Accountability. The reason for not having an effect on apparatus competence on village fund management accountability is because some village government apparatus respondents with educational backgrounds are still dominated by high school graduates by 53%, low competence and level of education are the spearheads of implementing accountability in village fund management. Based on research on the competence of village apparatus, it is classified as still very weak when managing village funds, which are quite large in nominal terms. The village government should make improvements to the workings of the apparatus by tightening supervision or inspection of the results of the work of the village apparatus and this can be used as a routine activity by the village head to monitor and evaluate the performance of the village apparatus.

The Government's Internal Control System affects the Accountability of Village Fund Management. The results of this study indicate that the internal control system has a positive effect on the accountability of village fund management where the better the control system, the more accountable reporting and management related to village funds. In carrying out activities at the village government starting from planning, implementing supervision and accountability must be reported reliably and encourage adherence to laws and regulations and the results of this study are in line with stewardship theory There are also several factors that inhibit or support individuals to do whistleblowing. There are those who support if in the delivery related to reporting of fraud there are some who want to report directly and not use pseudonyms. In addition, if the individual has the belief that he does not have a great opportunity to reveal wrongdoing and has major obstacles in carrying out whistleblowing, then the individual's perception will be lower towards the control exercised when carrying out whistleblowing.

Community participation has a positive effect on the successful management of village funds, there is a significant influence of community participation on the accountability of village fund management. Good community participation can increase the value of accountability because community involvement in managing village funds and supervising and controlling village activities can determine the direction of village development.

There is institutional pressure in the village government of Gunung Kidul Regency, the theory of isomorphism has an impact on village fund management accountability, normative pressure in public sector organizations comes from professional groups such as consultants or universities through various seminars, training and mentoring. This professional group is very important to reduce errors and to increase accountability in the management of village funds. Environmental uncertainty is a feeling of inability for a person or organization to estimate something accurately from all social and physical factors that directly influence the decision-making behavior of people in the organization. Coercive pressure has an influence on village officials and every village official is required to comply with the regulations and laws made by the local government. In this case rules or regulations are coercive for an organization to

implement them. This condition creates pressure or force to do so where the organization is forced to carry out a structure or rule.

Future research can use other variables that affect Village Fund Management Accountability as well as several theories that influence these variables. Future research can use a wider sample and be able to compare in several regions.

REFERENCE

- Asiah, N., & Rini, D. S. (2017). Pengaruh Bystander Effect Dan Whistleblowing Terhadap Terjadinya Kecurangan Laporan Keuangan. *Nominal, Barometer Riset Akuntansi Dan Manajemen*, 6(1). <https://doi.org/10.21831/nominal.v6i1.14336>
- Ayu Wardani, C., & Sulhani, S. (2017). Analisis Faktor-Faktor Yang Mempengaruhi Penerapan Whistleblowing System Di Indonesia. *Jurnal ASET (Akuntansi Riset)*, 9(1), 29. <https://doi.org/10.17509/jaset.v9i1.5255>
- Binawati, E., & Affan, J. (2023). Pencegahan Fraud Pengelolaan Dana Desa dengan Akuntabilitas, Whistleblowing, Kompetensi Aparatur dan Pengendalian Internal. *Jurnal Wahana: Ekonomi, Manajemen dan Akuntansi*. Volume 26, Issue 1, Page 75-92.
- Creswell, J. W. (2009). John W. Creswell's Research Design 3rd Ed. In *Research Design 3rd Ed*. <https://www.worldcat.org/title/research-design-qualitative-quantitative-and-mixed-methods-approaches/oclc/269313109>
- Mada, S., Kalangi, L., & Gamaliel, H. (2017). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Gorontalo. *Jurnal Riset Akuntansi Dan Auditing "Goodwill,"* 8(2), 106–115. <https://doi.org/10.35800/jjs.v8i2.17199>
- Makalalag, A. J., Nangoi, G. B., & Karamoy, H. (2017). Akuntabilitas Pengelolaan Dana Desa di Kecamatan Kotamobagu Selatan Kota Kotamobagu. *Jurnal Riset Akuntansi Dan Auditing "Goodwill,"* 8(1). <https://doi.org/10.35800/jjs.v8i1.15334>
- Muslimin, M., Mappamiring, M., & Nurmaeta, S. (2012). Akuntabilitas Pengelolaan Alokasi Dana Desa Di Desa Punagaya Kecamatan Bangkala Kabupaten Jeneponto. *Otoritas : Jurnal Ilmu Pemerintahan*, 2(1), 79–85. <https://doi.org/10.26618/ojip.v2i1.43>
- Rahmanurrasjid, A. (2008). Akuntabilitas dan transparansi dalam pertanggungjawaban pemerintah daerah untuk mewujudkan pemerintahan yang baik di daerah. *Tesis*, 1–155.
- Sari, N. I., & Majid, J. (2021). *Jurnal Ilmiah Akuntansi Peradaban*. VII(1), 1–24. <https://doi.org/10.24252/jiap.v7i2.26850>
- Umaira, S., & Adnan, A. (2019). Pengaruh Partisipasi Masyarakat, Kompetensi Sumber Daya Manusia, Dan Pengawasan Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Kasus Pada Kabupaten Aceh Barat Daya). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 4(3), 471–481. <https://doi.org/10.24815/jimeka.v4i3.12580>
- Walyati, F. N., & Farida. (2020). Pengaruh Kompetensi Dan Sistem Pengendalian Internal Terhadap

Akuntabilitas Perangkat Desa Dalam Pengelolaan Dana Desa (Studi Empiris Di Kecamatan Muntilan). *Business and Economics Conference in Utilization of Modern Technology*, 270–285.

Widiyarta, K., Herawati, N. T., & Atmadja, A. T. (2017). Pengaruh kompetensi aparatur, budaya organisasi, whistleblowing dan sistem pengendalian internal terhadap pencegahan fraud dalam pengelolaan dana desa (Studi empiris pada pemerintah desa di Kabupaten Buleleng). *Jurnal Akuntansi*, 8(2), 1–12.

Widyatama, arif, Novita, L., & Diarespati. (2022). Pengaruh Kompetensi Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pemerintah Desa Dalam Mengelola Alokasi Dana Desa. *AKUA: Jurnal Akuntansi Dan Keuangan*, 1(1), 122–129. <https://doi.org/10.54259/akua.v1i1.140>