

Accountability of Village Fund Management in the Perspective of Agency Theory



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ABSTRACT: This study aims to determine how the role and understanding of village officials influence the accountability of village fund management. This study also wants to see agency problems in the accountability of village fund management. The results of this study are the role of village officials has a variable significance level of $0.03 < 0.05$, which means that the role of village officials has a positive and significant effect on the accountability of village fund management. Furthermore, the understanding of village officials has a variable significance level of $0.02 < 0.05$, which means that the understanding of village officials has a positive and significant effect on the accountability of village fund management. Based on the results of interviews with village officials, agency theory in village fund management is very important to ensure accountability and transparency or openness. The community as a principal must obtain clear information and have a role in supervision, while the village government as an agent is required to carry out its duties transparently and responsibly. With both formal and informal monitoring mechanisms in place, potential conflicts of interest and moral hazard issues can be minimised.

KEYWORDS: Agency Theory, Role of Village Officials, Understanding of Village Officials, Village Fund Management Accountability

INTRODUCTION

Indonesia's political transition has resulted in two concurrent political processes: decentralisation and democratisation (Kusmanto et al., 2022). This political process is clearly visible as a shift in the format of political arrangements in local or national areas. The shift in the format of political arrangements from authoritarian- centralised to more democratic-decentralised (Putri, 2020). This decentralisation allows fundamental changes to take place in the characteristics of the power relationship between the regions and the centre so that the regions are given the freedom to make political decisions without central intervention (Dzulkipli et al., 2023). Democratisation changes the power relations between political institutions. Decentralisation is the transfer of authority by the central government to autonomous regions to regulate and manage government affairs within the system of the Unitary State of the Republic of Indonesia (Kurniawan et al., 2021).

The Law of the Republic of Indonesia Number 6 of 2014 concerning Villages provides changes, blessings and certainty for the existence of villages in the governance order in Indonesia. Villages, which were originally used as objects in development, have become subjects of development with the help of village funds from the central government. The management of village funds is guided by domestic regulations number 20 of 2018 concerning village financial management and government accounting standards (SAP). The main rules regarding the use of village funds are regulated in the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration (Permendes PDT Trans) of the Republic of Indonesia Number 6 of 2020 concerning Priorities for the Use of Village Funds regulates the publication and reporting of priorities for the use of village funds. Based on this, the assets of the village must be implemented with the principles stipulated in Article 77 of the Village Law, one of which is the principle of accountability. Accountability is also an aspect of good governance. Accountability in the management of village funds has an impact on the accountability of village officials to the village community as one of the stakeholders.

Accountability is the obligation of the trust holder/agent/village head and his/her apparatus to provide accountability, present, report and disclose all activities and activities for which they are responsible to the principal who has the right and authority to request such accountability (Harahap & Wirananda, 2023). In short, the village head and his apparatus must account for the management of resources and the implementation of policies that are trusted to the reporting entity in achieving

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predetermined goals periodically. This accountability creates a relationship or contract between the community (principal) and the village apparatus (agent). The relationship between agent and principal must have strong trust, where the agent reports all information on the development of the company owned by the principal by all forms of accounting information because only the village apparatus knows for sure the state of the village. The separation between the village apparatus and the community is very vulnerable to a problem called the agency problem. Agency theory has the assumption that individuals act to maximise themselves, resulting in agents taking advantage of the asymmetric information they have to hide some information that is not known to the principal (Steinle et al., 2014). Asymmetric information and conflicts of interest that occur between the principal and the agent encourage the agent to present information that is not true to the principal, especially if the information is related to measuring the agent's performance (Cuevas-Rodríguez et al., 2012).

This information asymmetry can cause the accountability of village fund management to still not look good. This can be seen from the many corruption cases in Indonesia. Many village fund corruption cases have ensnared hundreds of village heads. The village funds that flowed into the village every year were misappropriated by a number of unscrupulous village heads and their officials. The Corruption Eradication Commission (KPK) recorded 851 cases of corruption of village funds with 973 perpetrators (Senator, Magazine of the Regional Representative Council of the Republic of Indonesia, July, 2023). This corruption case is caused by the ineffective and inefficient management of the village fund budget, which is also one of the factors. This problem occurs due to the lack of understanding of the village apparatus and the lack of integrity of the village apparatus' role in accountability for village fund management (Saputri, 2020).

Bali is one of the provinces in Indonesia that has an IDM (Village Development Index) number that has increased in status. The status of Bali Province has increased from 2021, which is developed and in 2022 it will change to independent. Bali with 9 regencies namely: Badung, Bangli, Buleleng, Gianyar, Jembrana, Karangasem, Klungkung, Tabanan and one Madya City, Denpasar.

Based on these 9 regencies, Tabanan Regency has the largest number of sub-districts in Bali Province. Tabanan is the second largest district in Bali after Buleleng. Tabanan Regency has potential in agriculture and tourism with its beautiful natural landscape. Tabanan Regency also has the largest number of villages in Bali Province with 133 villages (tabanankab.go.id).

Based on this phenomenon, this study examines how the influence of the role and understanding of village officials on the accountability of village fund management, besides that this study also wants to see agency problems in the accountability of village fund management.

LITERATURE REVIEW

Agency Theory

The concept of agency theory is a contractual relationship between the principal and the agent. This contractual relationship is carried out for services where the principal authorises the agent regarding the best decision making for the principal by prioritising the interests in optimising company profits so as to minimise expenses including tax burdens by doing tax avoidance (Solikhin, 2017). Agency theory relates to agreements between company members. Agency theory explains the contract between one or more people (principal) commands another person (agent) to perform services on behalf of the principal and also authorises the agent to make decisions that are best for the principal (Sonbay, 2022). If the agent and principal have the same goal, the agent will support and carry out everything ordered by the principal. Problems can occur if the agent does not carry out the principal's orders and makes decisions that benefit himself (Löhde et al., 2021).

According to Jansen and Mekling (1976) agency theory is a contract between the agent and the principal. Agency theory is a relationship that arises when one party (principal) gives authority and responsibility to another party (agency) (Ali, 2020). To give authority and responsibility to the other party (agent) in making decisions in accordance with the interests of the principal. Unconsciously, agency theory has actually been applied in government in Indonesia. In the government sector, the community, central government and BPD (Village Consultative Body) as the principal give a mandate to the village government as the agent. In agency, there is a separation of ownership and classification, which triggers an agency conflict (Cuevas-Rodríguez et al., 2012). Then this conflict will encourage the village government or the agent to present information for its personal interests without thinking about the interests of its principals, this is called stakeholders. This agency problem causes agency costs.

Agency theory explains that each agent has more interests and information than the principal. The principal as the party that provides the mandate has the right to request an accountability report that has been given to the agent. The explanation conveyed by Mardiasmo (2011) explains that public accountability is the obligation of the mandate recipient (agent) to present, report, provide accountability, and disclose all activities and activities transparently to the party that gives the mandate (principal) who has the right to request this accountability. The village government is an agent that receives a mandate from the principal, namely the community, the central government and the BPD (Village Consultative Body). So, the village government as an agent must provide accountability for the management of village funds with accountability to the principal parties, namely the

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community, the central government and the BPD (Village Consultative Body).

Hypothesis Development

1. The Influence of the Role of Village Officials on the Accountability of Village Fund Management

Pemendagri No.113 of 2014 regulates Village Fund Management which states that a village head and his apparatus make a technical implementation of village financial management, based on this, the village apparatus plays an important role in the implementation of the village financial budget design in accordance with applicable regulations and is carried out properly. Village officials have a role in the accountability process of village fund management. Village officials play a role in being accountable for every decision, policy and action taken including in government public administration and the implementation of the scope of roles which includes the obligation to explain, report and account for the consequences that have been produced (Akib, 2017). So it can be concluded that the role of village officials has an influence on the accountability of village fund management. If village officials are able to carry out their roles and obligations properly and correctly in accordance with applicable regulations, the accountability of village fund management will run clearly, smoothly and transparently.

H1: The Role of Village Officials affects the Accountability of Village Fund Management

2. The Effect of Understanding Village Apparatus on Village Fund Management Accountability

One of the factors causing the problems faced by village officials is that village officials do not have sufficient understanding and knowledge. Village funds managed by village officials include the village head, treasurer, secretary, regional executors and technical executors. Accountability is a form of responsibility of village officials. Agency theory states that there is a contractual relationship between principals and agents where the agent is the Village Head and Village Officials have the responsibility as decision makers and play a role in the accountability of village fund management. So it is necessary to assist village officials in understanding the management of village funds. The understanding of village officials is expected to make villages more responsible for managing village funds in accordance with Law No. 6 of 2014 (Jamaludin, 2020).

H2: Understanding of Village Officials affects the Accountability of Village Fund Management

RESEARCH METHODS

Quantitative Data Analysis Techniques Multiple Linear Regression Analysis

Regression analysis is basically a study of the dependence of the dependent variable on one or more independent variables. This technique aims to estimate or predict the population average or average value of the dependent variable based on the known value of the independent variable (Ghozali, 2018: 95). The analysis technique used is multiple linear analysis. This analysis is used to find the effect of the role of village officials and the understanding of village officials on the accountability of village fund management. Data analysis was assisted by the SPSS programme. The regression equation used (Ghozali, 2018: 95) is as follows:

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

Description:

Y = Village Fund Management Accountability

α = Constant

β_1 = Regression coefficient

X1 = Role of Village Officials

β_2 = Regression coefficient

X2 = Understanding of Village Officials

e = Standard error

Qualitative Data Analysis Techniques

Data analysis technique is a systematic data collection process to facilitate researchers in making conclusions. Qualitative data analysis is inductive, namely analysis based on the data obtained. Miles & Huberman (1992) stated that analysis consists of three activities simultaneously, namely: data reduction, data presentation, conclusion drawing/verification. The explanation of the three flows are:

1. Data reduction is part of data analysis. Data reduction is a form of analysis that sharpens, classifies, directs, discards unnecessary and organises data in such a way as to produce conclusions.
2. Presentation of Data in Miles & Huberman limits the presentation of data as a set of information arranged and allows it to be used for drawing conclusions and taking action. Better data presentation is a major way in valid qualitative analysis.
3. Drawing conclusions is an activity of a whole form. Conclusions were also verified throughout the research. Verification usually takes the form of a passing thought in the analyser's (researcher's) mind while writing, a review of field notes, or it

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may become so thorough and labour-intensive with peer review and brainstorming. Qualitative Data Analysis Techniques

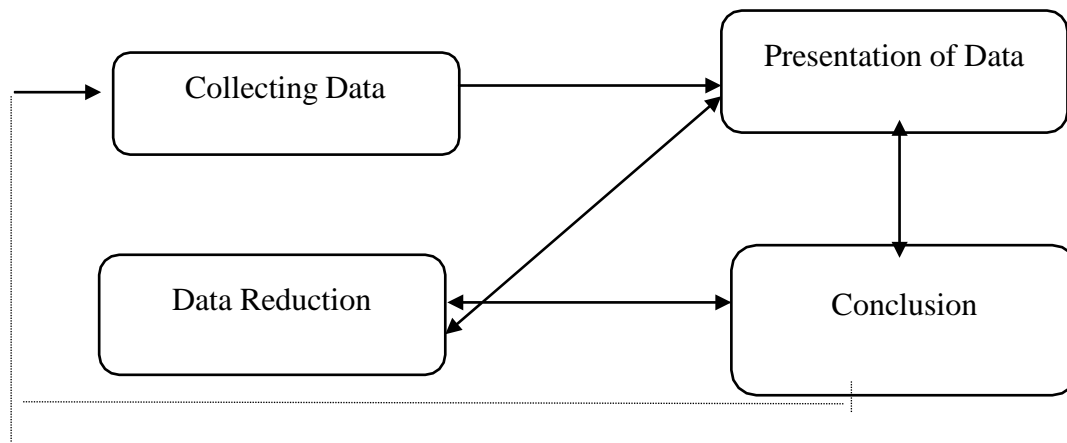


Figure Miles and Huberman Qualitative Data Analysis Model

RESEARCH RESULTS

Multiple Linear Regression Analysis

Coefficients^a

Model		standardizedCoefficients		Standardized	t	Sig.
		B	Std.Error	Coefficients		
1	(Constant)	48.759	12.881		3.785	.000
	Peran PerangkatDesa	.439	.490	.149	2.897	.035
	Pemahaman Perangkat Desa	1.066	.442	.347	2.411	.020

a. Dependent Variable: Village Fund Management Accountability

From the table above, it can be shown that the multiple regression equation model is : $Y = 48.759 + 0.439X_1 + 1.066X_2 + e$

Simultaneous Significance Test (F Test)

Simultaneous Significance Test Results Table (F Test)

ANOVA^a

Model		Sum ofSquares	Df	Mean Square	F	Sig.
1	Regression	698.922	3	232.974	7.476	.000 ^b
	Residual	1308.817	42	31.162		
Total		2007.739	45			

a. Dependent Variable: Akuntabilitas Pengelolaan Dana Desa

b. Predictors: (Constant), Pemahaman Perangkat Desa, Peran Perangkat Desa,

Based on testing the significance together, it is known that the simultaneous significance of $0.000 < 0.05$, it can be said that the variables of the role of village officials and the understanding of village officials together have an effect or simultaneously on the accountability of village fund management.

Coefficients^a

Model		standardizedCoefficients		tandardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	48.759	12.881		3.785	.000
	Peran Perangkat Desa	.439	.490	.149	2.897	.035
	Pemahaman Perangkat Desa	1.066	.442	.347	2.411	.020

a. Dependent Variable: Akuntabilitas Pengelolaan Dana Desa

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1. The variable role of village officials has a variable significance level of $0.03 < 0.05$. So it can be concluded that the role of village officials has a positive and significant effect on the accountability of village fund management.
2. The variable understanding of village officials has a variable significance level of $0.02 < 0.05$. So it can be concluded that the understanding of village officials has a positive and significant effect on the accountability of village fund management.

1.2 Determinant Coefficient ()

Table Hasil Uji Koefisien Determinan (²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.850 ^a	.848	.802	5.582

a. Predictors: (Constant), Pemahaman Perangkat Desa, Peran Perangkat Desa

b. Dependent Variable: Akuntabilitas Pengelolaan Dana Desa
Sumber: Data primer diolah, 2020

Based on the test results, the coefficient of determination (R^2) value is known to be 0.848 or 84.8%, meaning that the dependent variable is influenced by the independent variable as much as 84.8%, the remaining 15.2% is influenced by other factors.

DISCUSSION

1 The Effect of the Role of Village Officials on Village Fund Management Accountability

Based on testing the role of village officials (X_1), the t value is obtained with a significant value of $0.03 < 0.05$, so the hypothesis conclusion is accepted, which means that the role of village officials has a positive and significant effect on the accountability of village fund management. This means that the results of the study provide evidence that with the increasing role of village officials, the management of village funds will be of good quality and transparent. Village officials have a very important role in the management of village funds because village officials are part of the village structure who have the responsibility to plan, implement, and supervise the use of village funds.

This research is in accordance with agency theory which explains the contractual relationship between one or more people (principal) as someone who employs another person (agent) to provide a service and then delegates decision-making authority to the agent. In the context of this research, the principal is the village community who hands over the mandate to the agent to carry out all their duties and responsibilities in full. Meanwhile, the agent is the village head and other village officials who receive a mandate from the principal. Village officials in this case are given a mandate to manage village finances in an accountable and transparent manner to the village community or the public.

This research is in line with research conducted by Ulfah & Tatik (2021) which states that the role of village officials has a positive effect, namely that village officials play a very important role in the accountability of village fund management, besides that this research is also in line with the results of research conducted by Rangkuti and Novasari (2019) which state that the role of village officials with village fund management accountability is very strong.

2. The Effect of Understanding Village Apparatus on Village Fund Management Accountability

Based on testing the understanding of village officials (X_2) obtained t count with a significance value of $0.02 < 0.05$, the hypothesis conclusion is accepted, which means that the understanding of village officials has a positive and significant effect on the accountability of village fund management. This means that the accountability of village fund management is influenced by the understanding of village officials about Law No. 6 of 2014, which is a regulation governing procedures regarding village autonomy. Based on Agency theory which states that there is a contractual relationship between principals and agents, where the agent is the Village Head and Village Apparatus is responsible as a decision maker and plays a role in the accountability of village fund management. There needs to be assistance for village officials to understand the management of village funds.

The results of this study are in line with the results of research conducted by Rahmadhani and Syahdan (2022) which state that with the understanding of village officials, it greatly supports the ability of individuals to prepare village financial reports in accordance with Law No. 6 of 2014.

3. Qualitative Analysis Test Results

Agency theory has a basic premise is a concept in economics, management and finance that explains the relationship between two parties, namely the principal (the owner of capital or the party who gives the mandate) and the agent (the party assigned to manage or make decisions on behalf of the principal). The premise of this theory centres on how to overcome problems

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that arise when there are differences in interests between the principal and the agent, as well as information asymmetry between them. Agency theory in village fund management accountability provides a perspective that helps explain the relationship between the central government as the principal and the village government as the agent. In this context, village funds channelled by the central government to villages require management that is transparent, accountable, and in line with village development objectives. However, potential problems in terms of diverging interests and information asymmetries may raise accountability issues.

Interview Results

The results of interviews conducted with Mr Adi as one of the village officials stated that the application of accountability and responsibility in managing village funds is a principle that we always uphold and we put forward in managing village funds. The management of village funds here is carried out openly, namely both in planning, implementing and reporting on activities and work programmes. We regularly hold meetings to discuss priority programmes that will be funded from the village.

Another opinion was expressed by Mr Wayan, who stated that the management of village funds here always prioritises accountability and responsibility. The management of village funds is carried out openly in terms of planning, implementation and reporting of the accountability of activities and work programmes. In addition, we also regularly hold village meetings to discuss priority programmes that will be prioritised to be funded by the village.

The next statement came from Mrs Ratna, who is the village BPD, who stated that we as BPD always ask for reports on accountability periodically from the village government, the results of village meetings are also published so that the community knows every detail of the use of village funds.

Another opinion came from Mr Made, who stated that one of the biggest challenges in managing village funds is maintaining public trust in village officials. Because village funds are quite large, this will create a potential for some individuals to misuse them. However, we, as village officials, always strive for transparency and supervision in the management of village funds. We always report the accountability of the funds that have been realised in the village meeting. Every use of village funds must be approved in a meeting, and documentation of fund management such as the RAB (Cost Budget Plan) is submitted openly. This is one of our efforts to maintain public trust.

CONCLUSION

The conclusions from the results of this study are:

1. The role of village officials has a positive and significant effect on the accountability of village fund management. This means that the results of the study provide evidence that by increasing the role of village officials, the management of village funds will be of good quality and transparent. Village officials have a very important role in the management of village funds because village officials are part of the village structure who have the responsibility to plan, implement, and oversee the use of village funds.
2. The accountability of village fund management is influenced by village officials' understanding of Law No. 6/2014, which is a regulation that regulates procedures regarding village autonomy. Based on Agency theory which states that there is a contractual relationship between principals and agents, where the agent is the Village Head and Village Officials are responsible as decision makers and play a role in the accountability of village fund management. There needs to be assistance for village officials to understand the management of village funds.
3. Based on the results of interviews with village officials, agency theory in the management of village funds is very important to ensure accountability and transparency or openness. The community as a principal must get clear information and have a role in supervision, while the village government as an agent is required to carry out its duties transparently and responsibly. With both formal and informal monitoring mechanisms in place, potential conflicts of interest and moral hazard issues can be minimised.

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