

Implementation of Accounting Information Systems in Village Fund Management Accountability



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ABSTRACT: This study aims to examine the effect of accounting information systems on accountability for village fund management in Boyolali Regency with control variables of village development index, village fund ceiling, and population. The study was conducted in 40 villages in Boyolali Regency with the criteria of village development index at the developing village stage. Data collection was collected by filling out questionnaires and secondary data for control variables taken from the official government website. The results of this study indicate that accounting information systems have an effect on accountability for village fund management in Boyolali Regency. The control variable of population has a positive effect on accountability for village fund management. The village development index and village fund allocation have a negative effect on accountability for village fund management.

KEYWORDS: Accounting Information System, Village Development Index, Village Fund Allocation, Population, Accountability

I. INTRODUCTION

The implementation of good governance is intended so that development and governance can be effective, efficient, clean and responsible, and free from the culture of corruption, collusion and nepotism. From several principles of good governance used by various government institutions, it can be seen that the principles underlying good governance vary greatly and are adjusted to institutional conditions. Good Governance is based on five principles, namely transparency, accountability, responsibility, independence, and fairness. Accountability is a form of responsibility of an organization or agency to achieve a target or goal that has been set which is carried out periodically (Nafidah & Suryaningtyas, 2016).

The implementation of governance in Indonesia is also supported by the establishment of the National Committee for Governance Policy (KNKG) to create guidelines for the implementation of good governance. However, in 2021, the World Government Index (WGI) assessed the effectiveness of the government in Indonesia with a score of 65.38 out of a maximum value of 100. This score indicates that governance has not been carried out optimally. The government also issued Permendagri No. 20 of 2018 concerning village financial management. Village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. Village financial management is carried out in an accountable manner including planning, implementation, administration, reporting and accountability. According to Imawan, *et al.* (2019) village financial accountability is the obligation to report and be accountable for village funds vertically to the district/city government and horizontally to the community for planning, implementation, and administration on a regular basis. Vertical financial accountability has been implemented well because it is mandatory of the village government to the government above it to make financial reports related to the management of village funds. However, horizontally, some of these have not been implemented well in society.

According to the Boyolali Integrity Book, the performance issue faced by the Boyolali Regency Inspectorate is the absence of an adequate village financial supervision strategy so that it can detect the risk of fraud at every stage of financial management. Researchers also conducted temporary field observations through interviews with village officials in Boyolali Regency, in general the village government has carried out transparency and accountability in the village. However, there is still skepticism from the community regarding the management of village funds. According to Wang, *et al.* (2017) that the implementation of village funds has not been able to maximize village independence because the allocation of village funds is mostly used for physical infrastructure development so that it is not efficient in use in other areas. Another study by Wu and Christensen (2021) stated

Implementation of Accounting Information Systems in Village Fund Management Accountability

that the village government still has difficulties and there are obstacles in managing village funds to increase village original income such as Bumdes. Lewis (2015) village fund allocation provides a 90% portion for all villages in Indonesia, but only 10% considers the number of village residents, rural poverty, and geographic factors (size and accessibility) as determinants. Village funds can be increasingly beneficial for villages that already have high local revenues but become unbalanced for villages that have not developed their village potential properly.

The village ministry seeks to see village development through the assessment of the village development index. According to a publication from the website idm.kemedesa.go.id, the village development index is a composite index that is seen from 3 indicators, namely: social, economic, and ecological or environmental resilience indexes. Based on the 2022 Village Development Index (IDM) report, Boyolali Regency is ranked 108 out of 434 regencies and received an average village development index in the advanced category. According to the results of a survey conducted by the village ministry on the village development index in 2022, several sub-districts in Boyolali Regency received a developing village index. Developing villages are villages that receive a village development index greater than 0.598 and less than 0.707.

Accounting information system as a means of providing convenience in planning, implementation, administration, reporting, and accountability. The government initiated an accounting information system that can be used by villages, namely the village financial system. Siskeudes aims to oversee the accountability of village financial management, considering the minimal resources of village officials in village finances, while the money managed by the village government is getting bigger. Siskeudes is useful for village officials to achieve accountability, so that information can be conveyed properly to the community. According to research by Setyawan and Gamayuni (2020), the benefits of Siskeudes have not been felt optimally because Siskeudes is still being developed periodically with new features so that officials find it difficult to adapt if there are always new feature updates in a short period of time. From the previous explanation, the researcher will see how the accounting information system affects the accountability of village fund management in Boyolali Regency.

II. LITERATURE REVIEW AND HYPOTHESIS

A. Stewardship Theory

According to Keay (2017) in stewardship theory, leaders are willing to act in the best interests of the organization by prioritizing service. This theory prioritizes commitment to the welfare, growth and change of others. According to stewardship theory, the steward in this study is the village government with the function of managing resources in this case village funds and the principal is the community as the owner of the resources. An agreement is made between the village government (steward) and the community (principal) based on trust and joint decisions according to the goals of the organization. In the public sector, accountability is the obligation of the government as the holder of control (steward) to be responsible for its activities to the community as the party giving the mandate (principal) by disclosing all information, both successes and failures experienced by the organization.

B. Accountability of Village Fund Management

Accountability is the responsibility of the village government consciously in accordance with its obligations to convey to the community in order to achieve public trust in the village government. According to Imawan, *et al.* (2019) financial accountability of the village government is the obligation to report and be accountable for village funds vertically to the district/city government and horizontally to the community for planning, implementation, and administration periodically. According to Wang (2002) accountability can be assessed by factors including financial accountability and policy accountability. Financial accountability means the accountability of public institutions to use public money economically, effectively and efficiently. This study examines financial accountability in the management of Village Funds by the village government.

C. Accounting Information System

According to Brinkerhoff, *et al.* (2016) the implementation of accounting information systems refers to the application of digital devices, systems, and processes to facilitate management data, communication, decision-making, and service delivery in rural areas. This can increase efficiency, transparency, and accessibility in the governance process, thereby enabling better service delivery, citizen engagement, and resource management (Mærøe, 2020). The use of accounting information systems in village fund management in the Village Financial System (Siskeudes). Siskeudes aims to oversee the accountability of village financial management, considering the minimal resources of village officials in village finances, while the money managed by the village government is increasing. Siskeudes is useful for village officials to achieve accountability so that information can be conveyed properly and can be easily understood by the community. Savitri, *et al.* (2022) found that the use of information systems had an effect on the accountability of village fund management. Putri, *et al.* (2023) found problems that contributed to poor governance

Implementation of Accounting Information Systems in Village Fund Management Accountability

and failure to prevent and detect corruption, one of which was the suboptimal development of information technology. Based on the description above, the following hypothesis can be formulated:

H1: Accounting information system has a positive influence on the accountability of village fund management in Boyolali Regency.

III. RESEARCH METHODOLOGY

A. Research Design

The method used in this study is quantitative. The population of this study was all villages in Boyolali. The sample of this study was a village that had a village development index at the developing stage of 40 villages. Sampling used purposive sampling. Purposive sampling is determined with certain considerations so that it can provide the desired information (Bugie & Sekaran, 2020). The criteria determined are village officials who have responsibility for managing village finances as stated in Permendagri Number 20 of 2018 and Perbup Boyolali Regency Number 94 of 2018, namely the village secretary and head of financial affairs.

B. Variable Measurement

The information system research variable uses a questionnaire designed based on research (Aritonang, 2017; Rezeki, 2019) with a total of 4 items. Accountability of village fund management is measured by a questionnaire by synthesizing research (Boven, 2006; Cavaluzzo, 2004; Harrison and Sayogo, 2014; Wang, 2002) with total 9 questionnaire items. This study uses the control variables of the Village Development Index, Village Fund Allocation, and Population. The village development index was chosen because the village development index is a reflection of the village in realizing the social, economic, and ecological or environmental resilience index using village funds. The village fund allocation was chosen as the amount of funds received by each village to be managed to develop the village, one of the determinations of which is by looking at the proportion of the population. The value of the control variable is taken from secondary data that has been published by the government.

C. Statistic and Data Analysis

Data analysis in this study used multiple linear regression. Validity and reliability instrument testing was carried out before being used to collect data. Valid and reliable instruments will be distributed to respondents. The collected data then went through classical assumption testing consisting of normality, linearity, multicollinearity, and heteroscedasticity tests. The following is the regression function for this study:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Description

α	: Constanta	
β_1 - β_4	: Coefficient	
Y	: Accountability of Village Fund Management	X1 : Accounting Information System
X2	: Village Development Index	
X3	: Village Fund Allocation	
X4	: Population	
X	: Independent Variable	
e	: Error	

IV. RESULT AND DISCUSSION

A. Validity and Reliability test

The validity test of this study uses Pearson Correlation. Determination of instrument validity uses the value of α (0.05) by looking at the p-value. The decision rule is p-value $< \alpha$ value (0.05) then the statement item in the instrument is declared valid, but if the p-value $\geq \alpha$ value (0.05) the statement item in the instrument is declared invalid.

Implementation of Accounting Information Systems in Village Fund Management Accountability

Table 1. Validity Test

Variable	Item	Sig (2-Tailed)	Description
Accounting Information System (X1)	X3.1	0,00	Valid
	X3.2	0,00	
	X3.3	0,00	
	X4.4	0,00	
Accountability of Village Fund Management (Y)	Y1	0,00	Valid
	Y2	0,00	
	Y3	0,00	
	Y4	0,00	
	Y5	0,00	
	Y6	0,00	
	Y7	0,00	
	Y8	0,00	
	Y9	0,00	

(Source: Processed Primary Data, 2024)

Based on the table above, it is known that the items in the accounting and accountability information system variables have a Sig (2-tailed) value of 0.00 which means less than 0.05. It can be concluded that all questionnaire items are declared valid.

Table 2. Reliability Test

Variable	Cronbach's Alpha	Result
Accounting Information System (X1)	0,822	Reliabel
Accountability of Village Fund Management (Y)	0,958	Reliabel

Source: Processed Primary Data, 2024

Based on the table above, it can be seen that the accounting information system and accountability variables show a Cronbach's alpha value of more than 0.60 so it can be concluded that the instrument is reliable.

B. DESCRIPTIVE STATISTIC

The results of Table 3 show that the item scores on the independent variable accounting information system have an average minimum value of 3 and a maximum of 5 with the highest average in item 1 of 4.69. In the dependent variable, accountability of village fund management (Y) gets a minimum value of 3 and a maximum of 5, with the highest average in item 4 of 4.95. The control variable of the village development index is taken from tens units so that it has a minimum value of 6.16 and a maximum of 7.96 with an average of 6.91. The village fund allocation uses units in hundreds of millions with a minimum value of 7.58 and a maximum of 15.56 with an average of 10.46. The population in thousands has a minimum value of 1.2 and a maximum of 5.8 with an average of 3,060.

Implementation of Accounting Information Systems in Village Fund Management Accountability

Table 3. Descriptive Statistic

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
SIA.1	40	3	5	4,69	,502
SIA.2	40	3	5	4,68	,501
SIA.3	40	3	5	4,66	,544
SIA.4	40	3	5	4,45	,599
Y.1	40	3	5	4,72	,599
Y.2	40	3	5	4,65	,533
Y.3	40	3	5	4,83	,446
Y.4	40	4	5	4,95	,221
Y.5	40	4	5	4,75	,439
Y.6	40	3	5	4,53	,599
Y.7	40	3	5	4,70	,564
Y.8	40	3	5	4,55	,552
Y.9	40	4	5	4,55	,504
IDM	40	6,16	7,96	6,9105	,44326
PAGU_DDS	40	7,58	15,56	10,4655	1,95293
JML_PENDUDUK	40	1,2	5,8	3,060	1,0541
Valid N (listwise)	40				

Source: Processed Primary Data, 2024

C. Classic Assumptions Test Normality test

Data normality test is conducted to determine the residual value/difference in the study is normally distributed or not normally. The results of the Asymp. Sig. (2-tailed) test show a significance value of 0.200. This indicates that the data is normally distributed because $0.200 > 0.05$.

Linearity Test

The linearity test is used to determine whether the independent variable and the dependent variable have a linear relationship or not. In the *Deviation from linearity* test results, if the sig F value < 0.05 then the relationship is not linear, while if the sig F value ≥ 0.05 then there is a linear relationship.

Table 4. Linearity Test

Variable		Nilai	Deviation from Linearity	Result
Independent	Dependent	Fhitung	Sig.	
Accounting Information System	Accountability of Village Fund Management	0,245	0,865	Linier
Village Development Index		0,755	0,719	Linier
Village Fund Allocation		2,579	0,184	Linier
Population		0,955	0,548	Linier

Source: Processed Primary Data, 2024

The significance value of the accounting information system variable is 0.865, so it can be said that the accounting information system is linear with accountability because $0.865 > 0.05$. The study used control variables of the village development index, Village

Implementation of Accounting Information Systems in Village Fund Management Accountability

Fund Ceiling, and population. The significance value of the village development index is 0.719, so it can be said that the village development index is linear because $0.719 > 0.05$. The significance value of the Village fund allocation variable is 0.184, so it can be said that the Village fund allocation is linear with accountability because $0.184 > 0.05$. The significance value of the population variable is 0.548, so it can be said that the population is linear with accountability because $0.548 > 0.05$. These results indicate that the control variable has a linear nature with the dependent variable.

Multicollinearity Test

The multicollinearity test aims to detect independent variables that have correlation with each other in the regression model. The multicollinearity test in this study looks at the VIF (*Variance Inflation Factor*) and tolerance values.

Table 5. Multicollinearity Test

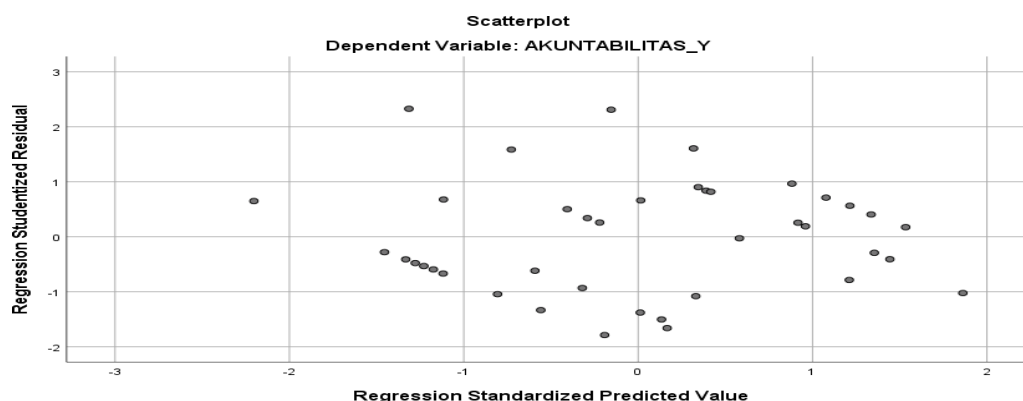
Variable	Collinearity Statistics	
	Tolerance	VIF
Accounting Information System (X1)	0,823	1,214
Village Development Index (X2)	0,904	1,107
Village Fund Allocation (X3)	0,586	1,707
Jumlah Penduduk (X4)	0,616	1,625

Source: Processed Primary Data, 2024

The tolerance value of the accounting information system variable is $0.823 > 0.01$ reinforced by a VIF value of $1.214 < 10$. In the control variable, the village development index has a tolerance value of $0.904 > 0.01$ reinforced by a VIF value of $1.107 < 10$. The tolerance value of the village fund allocation variable is $0.586 > 0.01$ reinforced by a VIF value of $1.707 < 10$. The population variable has a tolerance value of $0.616 > 0.01$ reinforced by a VIF value of $1.625 < 10$. So it can be concluded from the test, this study does not experience symptoms of multicollinearity.

Heteroscedasticity Test

Regression test if there are no symptoms of heteroscedasticity. The method used for testing heteroscedasticity in this study is Scatter Plot. Scatter Plot graphs that show irregular patterns and points spread above and below 0 on the Y axis do not indicate symptoms of heteroscedasticity, whereas if the graph shows a certain pattern such as wavy or narrowing, symptoms of heteroscedasticity occur.



Source: Processed Primary Data, 2024

Based on the image above, a pattern can be seen that is spread between point 0 on the Y line, so it can be said that there are no symptoms of heteroscedasticity.

D. Multiple Linear Regression

This study aims to determine the influence of accounting information systems on the accountability of village fund management with control variables of population, village funds, and village development index.

Implementation of Accounting Information Systems in Village Fund Management Accountability

Table 6. Result Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Beta	CoefficientsT	Sig
	B	Std. Error			
Constant	12,980	5,997		2,164	0,037
Sistem Akuntansi	Informasi1,631	0,237	0,823	6,888	0,000
IDM	0,020	0,600	0,004	,033	0,974
Dana Desa	-0,244	0,169	-0,204	-1,442	0,158
Jumlah_Penduduk	0,384	0,306	0,173	1,256	0,217
Adjusted R Square	0.542				
F	12,539				

Source: Processed Primary Data, 2024

Table 6 shows the coefficient of determination (R^2) value of 0.542. This value illustrates that the independent variables and control variables can explain the variation of the dependent variable in this research model by 54%. While the remaining 46% of the variation in the dependent variable accountability of village fund management is determined by other variables. Based on table 6, the accounting information system has a t count of 6.888 which is greater than t table 1.685 with a significance of 0.000 less than 0.05. Based on the results of multiple linear regression, empirical and theoretical justification of the results can be carried out. In theory, village government stewardship has an obligation to be accountable to the community. These results show that the village government can carry out accountability for village fund management through the accounting information system. The accounting information system makes it easier for the village government with resources that do not all have experience in accounting or finance. These results are supported by research by Purnawati and Hatane (2020); Savitri, et al (2022) which explains that the accounting information system has a positive effect on accountability for village fund management. Based on table. 6, the following regression equation can be obtained:

$$Y = 12,980 + 1,631X_1 - 0,020X_2 - 0,244X_3 + 0,384X_4 + e$$

The regression equation above can be explained as follows.

The constant of 12.980 (positive value) indicates that without being influenced by the independent and control variables, namely the accounting information system, population, village fund ceiling, and village development index, the village has a good level of accountability for village fund management. The independent variable of the accounting information system has a positive value of 1.631, if the accounting information system increases by 1%, the accountability for village fund management will increase. Thus, the hypothesis of this study can be accepted that the accounting information system has a positive and significant influence on the accountability of village fund management. The application of the information system is positively correlated with village performance accountability (Ariyanto et al., 2022; Purnamasari, et al., 2024). The accounting information system can be used as a means of sustainable development in the village. According to Seele (2016) through the development of an accounting information system in the village, accountability can be strengthened in data collection, reporting of village government activities and performance periodically and on time. Village government data management becomes easier with the accounting information system, because all processes from planning to reporting only use one software. Researchers also found that in the field, village officials who use Siskeudes feel helped because the output from Siskeudes automatically becomes a financial report without having to make a report manually. This encourages accountability in the performance of the village government so that it can help increase public trust and involvement in village development.

In the control variable, the village development index has a negative value of 0.020, indicating that if there is a 1% increase in the village development index in Boyolali Regency, the accountability of village fund management will increase. According to Hilmawan, et al (2023), the management of village funds that receive a higher budget does not show evidence of a change in the village development index. It can be said that a high budget, but the allocation does not refer to the village development index indicator, means that budget management is not comprehensive in all areas. The village fund allocation variable is -0.244, if there is a 1% increase in the village fund ceiling, the accountability of village management will decrease by 0.244. Village funds do not have a significant impact on community welfare (Arifin, et al., 2020; Wijaya, et al., 2019). The village government is sometimes unable to assess the needs of the community so that the management of village funds is not optimal. The population variable has

Implementation of Accounting Information Systems in Village Fund Management Accountability

a positive value of 0.384, so if there is a 1% increase in the population, the accountability variable for village fund management will increase. The increase in population increases community participation in implementing village fund management. Accountability in managing village funds can maximize the potential of resources available in the village.

V. CONCLUSION

Based on the research conducted, the conclusions obtained include: 1) the accounting information system has a positive and significant effect on the accountability of village fund management. 2) the control variable of the village fund allocation has a reciprocal relationship with the accountability of village fund management, if there is an increase in the village fund ceiling, the accountability of fund management decreases. 3) the number of residents and the village development index have a positive relationship with the accountability of village fund management, if there is an increase in the number of residents and the village development index, the accountability of village fund management is getting better.

Related to the conclusions above, the researcher can provide suggestions 1) other studies can add other variables such as village original income, BUMDes ownership, and others in viewing the development of village fund management accountability. 2) It is necessary to expand the research object to get a broader comparison of the application of the accounting information system in the accountability of village fund management.

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Implementation of Accounting Information Systems in Village Fund Management Accountability

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