Accountability of Covid-19 Handling Fund: The Role of Internal Control and Quality of Human Resources
(Survey on Village Government in Kebumen Regency)

Suryo Pratolo[1], Nida'atha'fika Tsara'nafisa[2]

[1,2]*Universitas Muhammadiyah Yogyakarta*
Corresponding author. Email: Suryo@umy.ac.id

ABSTRACT

Financial management accountability is one of the components of good governance in an entity, both the private and the public sectors. The state of the COVID-19 pandemic was followed up by the central government by giving authority to the village government to use village funds to refocus village funds on handling COVID-19. The successful handling of the COVID-19 pandemic requires public trust through accountability for using this village fund allocation to avoid corrupt practices as is happening today, namely the corruption of social assistance funds. Realizing accountability for managing funds for handling the COVID-19 pandemic cannot be separated from the system and personnel aspects. For this reason, this study examines the effect of internal control on accountability for managing funds for handling COVID-19, which is moderated by the quality of human resources for managing village finances in village government in the Kebumen Regency. Using the simple linear regression method and moderated regression analysis, it was found that the accountability for managing funds for the COVID-19 pandemic handling in villages in Kebumen Regency was still at a low level, which was influenced by the low level of internal control. Meanwhile, the significant positive influence of internal control on financial management accountability for handling COVID-19 funds has been proven to be moderated by the quality of human resources in financial management, which currently had a high level.

Keywords: Accountability, Village Fund Refocusing, Internal Control, Quality of Human Resources, Public Trust

1. INTRODUCTION

The village is the smallest device in a government organization directly related to people with different conditions, needs, and interests (Perdana, 2018). Villages also have a government structure closest to direct community services, so the village government should be at the forefront of handling COVID-19. In handling the coronavirus pandemic, *Padat Karya Tunai Desa*/Village Cash for Work (PKTD) is a program to help improve the community's welfare amid the current economic crisis. In addition, Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 11 of 2019 states that village funds can be used for prevention in the field of social services, especially in health services, which is termed refocusing village funds. With this refocusing, it is hoped that the villages will be able to handle the COVID-19 pandemic effectively.

In addition to the effectiveness of its implementation, one aspect that must be realized in managing the allocation of village funds, especially this refocusing, is creating accountability. With accountability, public trust will be created that can support the effectiveness of handling the COVID-19 pandemic. Accountability is one of the principles

of good governance to account for the successes and failures of those who give authority, and they are satisfied with the performance of the parties implementing the activities (Rohman & Hanafi, 2019). The performance accountability system of government agencies is stipulated in Government Regulation No. 29 of 2014, describing accountability used as a tool for accountability and improving the performance of government agencies. The general objective of the performance accountability system of government agencies is to create good and reliable governance. The performance accountability system of government agencies has targets to achieve transparency, community participation in development, maintain public trust, and create accountable agencies.

To realize the accountability for managing COVID-19 prevention funds as a form of refocusing village fund allocations, an effective internal control system is needed to prevent irregularities, blaming, and waste. "Internal control is a process that is affected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance" (Provasi & Riva, 2015). According to Government Regulation Number 60 of 2008 concerning the Government's Internal Control

System, the definition of internal control is the evaluation, monitoring, auditing, and reviewing supervisory activities on the functions and duties of organizations or agencies so that their activities are in accordance with established benchmarks effectively and efficiently for creating good governance.

Moreover, Marwoto's (2012) research explains that the quality of human resources is human resources who can carry out the work and responsibilities given to them based on their educational background, training, understanding of their duties, readiness to adapt to changes in working methods, mastery of technology, and health. The quality of human resources is divided into three dimensions: knowledge, skills, and behavior. Azmi and Darwanis's (2014) study revealed that government performance was influenced by the quality of human resources.

Therefore, this study aims to examine the role of internal control and the quality of human resources in village financial management on the accountability of the financial management for the COVID-19 prevention funds, with the problem formulations as follows:

(1) Is there any effect of internal control on the accountability of village financial management performance?

(2) Does the quality of village financial management human resources moderate the influence of internal control on the accountability of village financial management performance?

2. THEORETICAL FRAMEWORK

Governance is a series of processes of socio-political interaction between the government and the community in various fields related to the community's interests and government intervention on these interests. Governance is also the mechanisms, processes, and institutions by which citizens and governments articulate their interests, mediate their differences, and exercise legal rights and obligations. In addition, governance is the process of service institutions, managing public resources and guaranteeing the reality of human rights. In this context, good governance has the appropriate nature, namely free from abuse of authority and corruption andrecognizes rights under the rule of law.

Mardiasmo (2005) suggests that the orientation of public sector development is to create good governance. According to the OECD and the World Bank cited by Sedarmayanti (2010), good governance is the implementation of solid and responsible development management in line with democracy and an efficient market, avoiding misallocation of scarce investment funds, preventing political and administrative corruption, implementing budgetary discipline, and creating a political and legal framework for the growth of entrepreneurial activity. Governance is also a mechanism for managing economic and social resources that involve the influence of the state and non-state sectors in acollective effort. As stated in the UNDP document (2004), good governance uses

political economy and administrative authority to manage various state affairs at every level and is an instrument of state policy to encourage the creation of conditions of welfare, integrity,and social cohesiveness in society. Based on this description, it can be concluded that good governance is the use of economic, political, and administrative authority to manage state affairs at all levels. Governance includes all the mechanisms, processes, and institutions through which citizens and community groups express their interests, exercise legal rights, fulfill obligations, and bridge differences. One of the elements of good governance is financial management accountability.

According to Ghartey and Crisis (2000), in the article entitled *Accountability and Development in the Third World* cited by Mardiasmo (2006), "accountability is shown to seek answers to questions related to what services, by whom, to whom, and how." In the context of government organizations, accountability is the provision of information and disclosure of the government's activities and financial performance to parties with interest in the report. The government, including the village government, must be able to become the subject of providing information in the context of fulfilling public rights.

According to Weiner, three causes determine the success or failure of an outcome; whether a purchase is satisfactory or unsatisfactory can be determined. *The first* is the stability or validity factor, whether the causative factor is temporary or permanent. *The second* is locus causality applied, whether the causal factors are related to consumers or service providers. *The third* is controllability, whether the cause is under control or comes from otherfactors that cannot be influenced.

Further, Theory X and Theory Y were developed by Douglas McGregor regarding the nature of an organization and how these traits can affect employees. Theory X and Theory Y have two domains: domain X and domain Y. Representatively, domain X is represented as an authoritarian trait, while domain Y is symbolized as a participatory trait. Theory X assumes that employees are less motivated to carry out their work or tend not to like what they are doing. This theory explains that everyjob is to be supervised or directed according to the company's wishes. According to Douglas McGregor, employees with this theory tend to be in the minority, and this theory is commonly used to improve the company's quality. Meanwhile, Theory Y considers employees to be optimistic, and the work they do is something challenging. This theory in the company tends toassume that employees have a positive opinion. According to Douglas McGregor's Theory Y, employees are seen as motivated, symbolizing workers' increased desire to have a meaningful career that can support them and earn money. From this theory, it appears that the interaction between the system and personnel is a determinant of the goal's success. In this regard, one system that supports the achievement of goals is internal control, where the quality of personnel must also follow in carrying out their duties in achieving goals.

Internal control is the process of monitoring activities to ensure that they are carried out in a directed manner and seek to achieve the goals that have been set. The purpose of holding control is to direct the implementation of the activity plan to run optimally and avoid deviations. Internal control is also a series of processes carried out by the organization's leadership to ensure that its members' activities have been carried out following the plans and policies set. Concerning regional financial management, internal control is one of the controls carried out by the executive.

Moreover, human resource (HR) is a human force in the organization and not just the number of existing employees. Human resources can be viewed as a system used to achieve organizational goals. Human resources can be measured by the educational background obtained or performance (Matindas, 2002). To strengthen the success of internal control in realizing accountability, of course, the factor of quality of human resources is vital. In this case, the village government is expected to have human resources with experience in the field of finance. The human resources' failure to understand and apply financial management knowledge will impact errors in the financial statements made and the report's inconsistency with the standards set. Hence, human resources are expected to have a role with an internal control to realize organizational goals.

3. HYPOTHESES FORMULATION

According to Sumiati's (2014) research, it is explained that the application of management functions to the village fund allocation management in Ngatabaru Village, Sigi Biromaru Sub-district, Sigi Regency was not optimal. It could be seen in the planning administration carried out on the allocation of village funds by the Ngatabaru Village government officials, which did not go well since it did not consider the problems that would occur during the implementation of the activity program. Another research by Riyanto (2015) explained the financial accountability in village fund allocation management from implementation to achievement. Results could be accounted for in front of all village government parties but could not be accounted for in all village communities. The inhibiting factors for financial accountability in village fund allocation management at the Perangat Selatan village office are that there are still new rules that have emerged in the Village Consultative Body (BPD) and the Head of the Neighborhood Association, unsupportive weather factors so that the procurement of building materials is delayed, and the village government still has not maximized in using time, preparing reports, and completing accountability reports. Meanwhile, the supporting factor is the high level of community participation in development activities.

Furthermore, Faridah's research in Journal of Accounting Science and Research Vol. 4 No. 5 (2016) showed that the village head in Sidogedungbatu Village, Sangkapuran Sub-district, Gresik Regency, has implemented the principles of transparency and accountability in the management of the village budget for the 2013 fiscal year. In general, transparency and accountability in the Sidogedungbatu Village, Sangkapuran Sub-district, Grisik Regency have been running well, although some weaknesses still need to be improved. On the other hand, Subarto's research revealed that there had been accountable and transparent management for the planning and implementation of the village fund allocation activities. In terms of accountability, the physical results have shown that the implementation is fully accountable and transparent under the provisions. However, the main obstacle is the ineffectiveness of fostering village government officials and human resource competencies so that they still need assistance from local government officials on an ongoing basis.

In financial management, internal control is needed to ensure that the budget goes according to plan and has no deviations. Another objective of internal control is to provide feedback that activities have been carried out in accordance with the benchmarks set by SAKIP (Government Agencies Performance Accountability System). Theories that support this hypothesis are Theory X and Theory Y, especially Theory X explaining that employees or workers who are supervised, directed, and controlled tend to improve the organizational quality. Supported by research conducted by Fernandes and Hanif (2015), it is stated that the public's participation in the monitoring process will create accountability to the public, thus increasing oversight in budget management. Purnama and Nadirsyah's (2016) research also reinforces the existing results, where supervision of government administration positively influenced the performance of local governments in managing village finances.

From the description of the previous research above, it can be concluded that internal control can have a positive effect on the accountability of village financial management, so the hypothesis is:

H_1: Internal control has a positive effect on accountability for the management of the COVID-19 handling fund.

The quality of human resources is the ability to carry out the work assigned to them based on educational background, training, understanding, readiness to follow changes in working methods, mastery of technology, and excellent health. In the village government, human resources must have an educational background in accordance with their work to make it easier for them to carry out their duties. Human resources should also receive training from agencies to improve their skills, and mastery of technology will support their performance.

Theories that support this hypothesis are Theories X and Y, especially Theory Y that tends to assume that employees have positive opinions and are motivated at work. Supported by research by Suharto (2012) regarding the quality of human resources on the accountability of the performance of government agencies, it produced results where the quality of human resources had a positive and significant effect on the accountability of the performance of government agencies
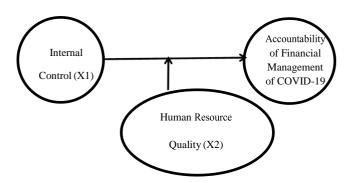
since the higher the quality of human resources, the higher the performance of government agency.

Furthermore, research from Azmi et al. (2014) asserted that the quality of human resources is a benchmark in the success of government agencies because if a government agency succeeds, it is the same as achieving performance accountability. In their research, they stated that the quality of human resources could affect the performance accountability of government agencies.

From the description of the previous research above, it can be denoted that the quality of human resources (HR) in village financial management can positively affect village financial management accountability. Therefore, the hypothesis is:

H_2: Quality of human resources (HR) moderates the influence of internal control on financial management accountability of COVID-19 handling fund.

Picture 1. Theoretical Framework

4. Research Method

The population of this research was villages in Kebumen Regency. The sample used in this study was 30 villages in Kebumen Regency. The type of data in this study was quantitative data. Quantitative research used primary data obtained from questionnaires and interviews of 30 villages in the Kebumen Regency. The sampling technique in this study employed the random sampling method. The data collection technique used in this study was documentation, utilizing primary data from questionnaires in 30 villages in Kebumen Regency.

The analysis tool utilized simple linear regression and moderated regression analysis (MRA). The use of analytical tools in the form of simple linear regression and MRA is because this study used one independent variable and one moderating variable. Prior to the regression, the instrument's validity and reliability were tested. The instrument's validity was content validity with item analysis, which was done by calculating the correlation between the instrument's item score and the total score. If the correlation value is above 0.3, it is said that the item provides a sufficient level of validity. Otherwise, if the correlation value is below 0.3, it is said that the item is less valid. For the reliability test, Cronbach alpha was used. If the correlation coefficient value (Cronbach alpha) > 0.9, the reliability is perfect; if the correlation coefficient

value (Cronbach alpha) is 0.7-0.9, the reliability is high; if the correlation coefficient value (Cronbach alpha) is 0.5-.07, the reliability is moderate; if the correlation coefficient value (Cronbach alpha) <0.5, the reliability is low. In addition, Basuki (2016) revealed that the correlation coefficient value (Cronbach alpha) was categorized quite well when it is > 0.7 and categorized as good when it is > 0.8.

Then, the classical assumption of regression test was performed, including the normality test using the Kolmogorov Smirnov test, the multicollinearity test using the VIF test, and the heteroscedasticity test using the independent variable regression test on the residuals of the regression equation.

5. Results and Discussion

The questionnaires collected and analyzed were 180 questionnaires, including 90 questionnaires filled out by village officials and 90 questionnaires filled out by members of the Village Representative Body (BPD). The distribution and receipt of questionnaires were carried out from 27 August - 10 September 2020. The descriptive analysis results are displayed in the following table:

Table 1. The Output of Analytical Descriptive

	N	Minimum	Maximum	Median	Mean	Std. Deviation
Internal control	30	26.00	34.00	30.00	29.5000	2.01289
Quality of Human Resources	30	33.00	50.00	41.50	42.8667	4.19140
Accountability	30	18.00	25.00	21.50	21.3000	2.24607
Valid N (listwise)	30					

From the table above, it is shown that the level of internal control of 29.5 was below the median (30), indicating low internal control. Meanwhile, it was at a high level for the quality of human resources since the mean value (42.8) was above its median value (41.5). Besides, the accountability variable was low as the mean (21.3) was below the median (21.5).

The following are the results of the statement item validity test of the independent variable and the dependent variable:

Table 2. Validity Test Results

Variable	Question Items	Pearson correlation	Sig value	Description
Internal control	PI 1	.765	.000	Valid
	PI 2	.694	.000	
	PI 3	.731	.000	
	PI 4	.710	.000	
	PI 5	.660	.000	

	PI 6	.536	.002	
	PI 7	.371	.043	
Quality of Human Resources in Village Financial Management	KSDM 1	.712	.000	Valid
	KSDM 2	.796	.000	
	KSDM 3	.621	.000	
	KSDM 4	.679	.000	
	KSDM 5	.787	.000	
	KSDM 6	.646	.000	
	KSDM 7	.631	.000	
	KSDM 8	.824	.000	
	KSDM 9	.789	.000	
Performance Accountability in Village Financial Management	KSDM 10	.702	.000	
	OC 1	.781	.000	Valid
Performance Accountability in Village Financial Management	OC 2	.814	.000	Valid
	OC 3	.858	.000	
	OC 4	.806	.000	
	OC 5	.721	.000	

The table above reveals that overall, the variables had a value of r-count > r-table, and each question item of the questionnaire had a sig. value of <0.05. Thus, it can be concluded that all statement items were valid and suitable to be used as measuring tools.

Furthermore, testing on the research instrument's reliability aspect can be shown in the following table:

Table 3. Reliability Test Results

No	Variable	Cronbach's Alpha Value	N	Description
1	Internal control	0.745	7	Reliable
2	Quality of Human Resources	0.895	10	Reliable
3	Performance Accountability in Village Financial Management	0.854	5	Reliable
4	Village Community Satisfaction with Handling COVID-19	0.851	10	Reliable

Source: Primary Data Processed

Table 3 above presents that the internal control variable had a Cronbach's Alpha value of 0.745. The variable quality of human resources had a Cronbach's Alpha value of 0.895, and the variable accountability for managing COVID-19 funds had a Cronbach's Alpha value of 0.854. Cronbach's alpha values of all the variables above were > 0.6. Hence, it can be concluded that all statement items used in this study had high reliability.

In the classical assumption test, the regression between the variables of internal control, the qualityof human resources, and the accountability for managing funds for the COVID-19 handling is generated as:

For the normality test, the following test is shown in the Kolmogorov Smirnov table:

Table 4. The Output of Normality Test

		Unstandardized Residual
N		30
Normal Parametersa	Mean	.0000000
	Std. Deviation	1.25727167
Most Extreme Differences	Absolute	.101
	Positive	.072
	Negative	-.101
Kolmogorov-Smirnov Z		.552
Asymp. Sig. (2-tailed)		.921

a. Test distribution is Normal.

From the normality test using Kolmogorov Smirnov, it can be concluded that the data were normally distributed, where the significance value (0.921) was above 0.05.

The multicollinearity test results can be explained by the following table:

Table 5. Multicollinearity Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-1.084	3.562		-.304	.763		
Internal control	.228	.157	.204	1.446	.160	.583	1.715
Quality of Human Resources	.366	.076	.682	4.835	.000	.583	1.715

Dependent Variable: Accountability

The table displays that all variables passed the multicollinearity test since the VIF values of allvariables were below 10, or the tolerance values were above 0.1.

For the heteroscedasticity test, it can be explained by the following table:

Table 6. Heteroscedasticity Test

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.077	2	.039	.061	.941a
	Residual	17.023	27	.630		
	Total	17.100	29			

    a. Predictors: (Constant), Quality of Human Resources, Internal Control

    b. Dependent Variable: Abs_Res1

The above test concludes that the regression passed the heteroscedasticity test as the sig. value of the influence of all independent variables on the residual was 0.941> 0.05.

The first hypothesis test regarding the internal control's effect on the accountability of managing funds for the COVID-19 handling is shown by the simple regression results, as follows:

Table 7. The Output of Simple Regression

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.644a	.415	.394	1.74777

    a. Predictors: (Constant), Internal Control

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	60.768	1	60.768	19.893	.000a
	Residual	85.532	28	3.055		
	Total	146.300	29			

    a. Predictors: (Constant), Internal Control

    b. Dependent Variable: Accountability

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.085	4.767		.018	.986
	Internal Control	.719	.161	.644	4.460	.000

    a. Dependent Variable: Accountability

The test results revealed that internal control had a significant positive effect on the accountabilityof managing funds for the COVID-19 handling.

To test hypothesis 2, the MRA test was then used, where the quality of human resources was as a moderatorif it met the following requirements:

1. Acceptance of equation 1
2. Increased value of adjusted r square (R2) in equations 2 to 3

MRA testing after equation 1 proved that the internal control variable affected the accountability of financial management of COVID-19 handling. The following tests are shown from equations 2 and 3:

Table 8. MRA Result-Simultaneously Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.829a	.687	.663	1.30301

    a. Predictors: (Constant), Quality of Human Resources, Internal Control

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	100.459	2	50.229	29.585	.000a
	Residual	45.841	27	1.698		
	Total	146.300	29			

    a. Predictors: (Constant), Quality of Human Resources, Internal Control

    b. Dependent Variable: Accountability

Coefficients^a

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.084	3.562		-.304	.763
Internal Control	.228	.157	.204	1.446	.160
Quality of Human Resources	.366	.076	.682	4.835	.000

a. Dependent Variable: Accountability

Table 9. MRA Test Results-Interaction Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.841a	.708	.674	1.28190

a. Predictors: (Constant), PIKSDM, Internal Control, Quality of Human Resources

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	103.575	3	34.525	21.010	.000a
Residual	42.725	26	1.643		
Total	146.300	29			

a. Predictors: (Constant), PIKSDM, Internal Control, Quality of Human Resources

b. Dependent Variable: Accountability

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	62.854	46.563		1.350	.189
Internal Control	-1.957	1.594	-1.754	-1.228	.231
Quality of Human Resources	-1.062	1.039	-1.981	-1.022	.316
PIKSDM	.049	.035	4.206	1.377	.180

a. Dependent Variable: Accountability

From the output table in equations 1, 2, and 3, the MRA analysis conclusions are shown as follows:

Table 10. Summary of Hypotheses Test Findings

Equation		F -value (Sig)	R2	Result	Conclusion
1	$Y = \beta 0 + \beta 1\ X1 + e$			H1	Supported
	$Y = 0.085 + 0.719\ X1 + e$	19.893			
	Sig. (0.986) (0.000)	Sig. 0.000	0.394		
2	$Y = \beta 0 + \beta 1\ X1 + \beta 2\ Z1 + e$				
	$Y = (-1.084) + 0.228\ X1 + 0.366\ Z1 + e$	29.585			
	Sig. (0.763) (0.160) (0.000)	Sig. 0.000	0.663		
3	$Y = \beta 0 + \beta 1\ X1 + \beta 2\ Z1 + \beta 3\ X1*Z1 + e$			H2	Supported
	$Y = 62.854 + (-1.957)\ X1 + (-1.062)\ Z1 + 0.049\ X1*Z1 + e$	21.010			
	Sig. (0.189) (0.231) (0.316) (0.180)	Sig. 0.000	0.674		

From the table above, it is shown that in addition to H1, it was proven that internal control had a significant positive effect on accountability for managing funds for COVID 19 prevention. It was also confirmed that H2 was significant, where the quality of human resources in financial management had a positive moderating effect on the effect of internal control on financial management accountability for handling COVID 19 funds in village government in the Kebumen Regency.

The research results conducted in 30 villages in Kebumen Regency showed that there was a significant positive influence of internal control on the accountability of managing funds forCOVID-19 prevention, and at the same time, the quality of human resources for financial

management moderated the positive influence of internal control on this accountability.

Concerning this, when Theory X shows that internal control has an essential role in improving performance, it is proven that the application of internal control can encourage the apparatus's performance to achieve optimal performance, namely the creation of accountability. Therefore, when internal control is low, financial management accountability is low, and vice versa. This internal control urge can still be tolerated not to cause stress because stress will actually cause counter production (Lazarus, 1976). Sources of stress include pressure, frustration, conflict, and threats. The stress reaction that arises is a conflict reaction, a cognitive form reaction that includes obsessive thinking and the inability to concentrate, reducing performance abilities.

In this study, the subsequent MRA regression results revealed that the quality of human resources has proven to be a catalyst for the positive influence of internal control on the accountability of managing funds for the COVID-19 handling.

6. CONCLUSION

From the research that has provided statistical findings and research findings, it can be concluded that coping with the COVID-19 pandemic cannot be separated from the financial aspect. The village government must strive to create public trust so that the community will fully support the handling of this pandemic. Without the community's support, this COVID-19 handling effort cannot be effective and efficient. One of the public trusts is the accountability aspect of fund management, which is the government's mandate. However, corruption in social assistance, which shows the low accountability of financial management as has happened recently, has seriously hurt public confidence. It cannot be repeated. In addition, the creation of financial management accountability cannot be separated from the system and personnel aspects. In this study, it was confirmed that internal control affected accountability. Unfortunately, the accountability for managing funds for COVID-19 prevention in villages in Kebumen Regency was considered low by the community and internal control, even though the quality of financial management in the village government actually had good quality. In the future, this internal control must be improved so that the accountability of financial management will also be good in the community's eyes, and the quality of human resources will strengthen this influence.

REFERENCES

Azmi, A. H. & Mohamed, N. 2014. Readiness of Malaysian Public Sector Employees in Moving Towards Accrual Accounting for Improve Accountability: The Case of Ministry of Education (MOE). Procedia-Social and Behavioral Sciences, 164: 106-111

Azmi, G., Darwanis, Abdullah, S. 2014. Pengaruh Kejelasan Sasaran Anggaran, Kualitas Sumber Daya Manusia Dan Komitmen Organisasi Terhadap Kinerja Pengelolaan Keuangan Daerah Di Lingkungan Pemerintah Aceh. Jurnal Magister Akuntansi Pascasarjana Universitas Syih Kula. Vol. 3, No. 4

Folkman, S & Lazarus. (1984). Personal Control and Stress and Coping Processes: A Theoretical Analysis. Journal Of Personality and Psychology Vol.46, No.40, 839-858.

Faridah, & Bambang Suryono (2015) Transparansi Dan Akuntabilitas Pemerintah Desa Dalam Pengelolaan Anggaran Pendapatan Dan Belanja Desa (APBDES) Jurnal Ilmu & Riset Akuntansi Vol. 4 No. 5

Mardiasmo. 2005. Otonomi Dan Manajemen Keuangan Daerah. Yogyakarta: ANDI. Marwoto, Nuki. (2012). Pengaruh Kualitas Sumber Daya Manusia (SDM), Komunikasi Dan

Komitmen Organisasi Terhadap Kinerja Pegawai Satuan Perangkat Daerah (SKPD) Di Lingkungan Pemerintah Kabupaten Karimun. Tesis. Universitas Terbuk

Perdana, K.W. (2018). Pengaruh Kompetensi Aparatur Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, Partisipasi Masyarakat, Dan Pemanfaatan Teknologi Informasi Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Bantul. Respository UMY

Provasi, Roberta, & Riva, Patrizia, (2015). The Updated COSO Report 2013, Journal of Modern Accounting and Auditing, October 2015, Vol. 11, No. 10 Doi: 10.17265/1548-6583/2015.10.001

Purnama, Fifit., & Nadirsyah. (2016). Pengaruh Pengawasan Keyangan Daerah, Akuntabilitas, Dan Transparansi Pengelolaan Keuangan Daerah Terhadap Kinerja Pemerintah Daerah Pada Kabupaten Aceh Barat Daya, Jurnal Ilmiah Mahasiswa Ekonomi Dan Akuntansi. Vol. 1, No. 2.

Rohman, A., & Hanafi, Y. S. (2019). Penerapan Prinsip-Prinsip Good Governance Dalam Meningkatkan Kualitas Pelayanan Publik. Jurnal Ilmiah Ilmu Sosial Dan Ilmu Politik, 9(2), 153–160

Rudolf Wennemar Matindas. 2013. Manajemen Sumber Daya Manusia, Lewat Konsep Ambisi, Kenyataan Dan Usaha Edisi II. Jakarta: Grafiti

Sedarmayanti, (2010). Manajemen Sumber Daya Manusia, Reformasi Birokrasi Dan Manajemen Pegawai Negri Sipil. Bandung: PT Refika Aditama

Sugiyono. 2009. Metode Penelitian Kuantitatif, Kualitatif, Dan R&D. Bandung: Alfabeta. Suharto, Agus Ali. 2012. Pengaruh Kualitas Sumber Daya Manusia, Komitmen Dan Motivasi

Terhadap Kinerja Pegawai Pada Inspektorat Kabupaten Kediri. Jurnal Ilmu Manajemen, Revitalisasi, Vol. 1, Nomor 3

Sumiati. 2014. Pengelolaan Alokasi Dana Desa Pada Desa Ngatabaru Kecamatansigi Biromaru Kabupaten Sigi

Riyanto, Teguh. 2015. Akuntabilitas Finansial Dalam Pengelolaan Alokasi Dana Desa (ADD) Di Kantor Desa Perangat Selatan Kecamatan Marangkayu Kabupaten Kutai Kartanegara. Ejournal Administrasi Negara, Vol. 3, No. 1