

The Effects of Human Resources and Information Technology Utilization toward Transparency of Village Financial Management with Organizational Commitment as a Moderated Variable (Empirical Study in Bantul Regency)

Suryo Pratolo^{1*}, Affan Ghaffar Fadilah²

¹ *Suryo Pratolo: Faculty of Economy and Business, Universitas Muhammadiyah Yogyakarta, Bantul, Indonesia, 55183*

² *Affan Ghaffar Fadilah: Faculty of Economy and Business, Universitas Muhammadiyah Yogyakarta, Bantul, Indonesia, 55183*

*Corresponding Author. Email: suryo@umy.ac.id

ABSTRACT

This study aims to determine the effect of human resources and information technology utilization through an organizational commitment as moderating village financial management transparency in Bantul Regency, Special Region of Yogyakarta. This study used a convenience sampling method involving village officials as representatives of the village government. The number of samples was 30 villages in Bantul Regency. The type of data used was primary data. The results showed that human resources had a positive effect on village financial management transparency, information technology utilization had a negative effect on village financial management transparency, and organizational commitment has not succeeded in moderating the influence of human resources and information technology utilization on village financial management transparency.

Keywords: *Human Resource, Information Technology Utilization, Organizational Commitment, Village Financial Management Transparency*

1. INTRODUCTION

The village is the lowest government in the government structure of the Republic of Indonesia. Rules in norms and customs governing the systems and regulations in the village are now regulated in writing in the law. The laws governing village governance and regulations are listed in Law Number 6 of 2014 concerning villages. In this law, a village refers to a legal community unit with territorial boundaries authorized to regulate and administer government affairs, the interests of the local community based on community initiatives, original rights, and/or traditional rights recognized and respected in the government system of the Republic of Indonesia. Villages initially regulated based on a culture prevailing in the local area currently have the authority to run a decentralized system. Therefore, all activities carried out by the village government have been arranged systematically. It is intended to enhance the welfare of the Indonesian people to be more comprehensive. In fact, several reports revealed maladministration in the village fund management used for personal gain; for example, the allocation of village funds to buy a private car to marriage costs (www.kumparan.com). It happened because there is no transparency process in the village funds that should be directly

monitored by the people. The village government is a state institution providing a service to the community, where the source of funding comes from Indonesian citizens. Hence, it must be ensured that the transparent management of village funds is a fundamental principle for village governments in running their government following the applicable regulations. Based on previous research, human resources are essential, playing a role as the key to financial management quality. Financial statement managers must understand that a report must be based on existing rules or standards, namely Government Accounting Standards.

Based on the background description, the formulation of the problems in this study is as follows: (1) Does human resources have a positive relationship with village financial management transparency? (2) Does information technology utilization have a positive relationship with village financial management transparency? (3) Does the organizational commitment strengthen the relationship between human resource capacity and village financial management transparency? (4) Does the organizational commitment strengthen the relationship between information technology utilization and village financial management transparency?

Therefore, this study aims to discover: (1) the effect of human resources on village financial management transparency, (2) the effect of information technology utilization on village financial management transparency, (3) the effect of the interaction between organizational commitment and human resource capacity on village financial management transparency, and (4) the effect of the interaction between organizational commitment and information technology utilization on village financial management transparency. This research is expected to broaden insights and information related to public sector accounting, public sector financial accounting, public sector management, and village financial management.

2. LITERATURE REVIEW

2.1. Stewardship Theory

This study used Stewardship theory. According to Donaldson and Davis (1991), Stewardship theory has psychology and sociology roots designed to explain situations where a manager, as a steward or servant, will behave according to shared interests. When the interests of the steward and the owner are not the same, the steward will try to work together rather than against it. After all, the steward feels that the common interests and behaving following the owner's behavior are rational considerations because the steward looks more at achieving organizational goals [1]. There are two groups in Stewardship theory, principal and steward, working together to improve the quality. Principals receive employees based on their potential in managing the resources in their organization to maximize stakeholders' benefits. The role of qualified human resources in implementing transparency in village financial management can be managed, regulated and utilized to function productively and achieve organizational goals.

2.2. Legitimacy Theory

Legitimacy theory focuses on the interaction between companies and communities. This theory states that organizations are part of society, thus demanding them to pay attention to social norms because conformity with social norms can make companies more legitimate.

Legitimacy theory suggests companies to ensure that their activities and performance are acceptable to society. Companies use their annual reports to illustrate the impression of environmental responsibility to be accepted by society. To gain legitimacy, company organizations must communicate environmental activities by disclosing social environments [7].

2.3. Relationship between Human Resources and Village Financial Management Transparency

Human resources are essential points in an organization's financial management. Paying attention to the quality of human resources to be employed is crucial in an organization or agency. Specifically, in public sector organizations, of which treatment is different in the financial management of private

sector organizations. Skilled personnel is inevitably needed to complete their work effectively, efficiently and economically.

Previous studies with significant positive results on the impact of human resources affecting the transparency of financial management are [18]; [39]; and [33]. Based on the formulation of the problems, the theoretical basis and previous research, the following hypothesis can be derived:

H1: Human resources have a positive relationship with transparency in village financial management

2.4. Relationship between Information Technology Utilization and Village Financial Management Transparency

Information technology helps disseminate information about organizational excellence, which is a positive signal for the organization to stakeholders. It means that information technology can communicate a company's positive signal to the public to maintain public trust legitimacy.

Previous research [18] showed that information technology utilization significantly affected the realization of village financial management transparency.

Based on the background, the formulation of the problems, the theoretical basis and the results of previous studies, the hypotheses are formulated as follows:

H2: Information technology has a significant positive relationship with village financial management transparency

2.5. Effect of Organizational Commitment on the Relationship between Human Resources and Village Financial Management Transparency

Human resources must understand the concepts and accounting standards in Indonesia. Employees with a high organizational commitment and prioritizing the goals of the organization will expedite and create excellent performance results. Thus, the organizational commitment within human resources can produce quality transparency in village financial management.

According to [34] in Aditya (2017), organizational commitment significantly moderates the influence of human resources on the quality of financial statements. Based on the description above, the hypothesis can be formulated as follows:

H3: Organizational commitment can strengthen the relationship between human resources and village financial management transparency

2.6. Effect of Organizational Commitment on the Relationship between Information Technology Utilization and Village Financial Management Transparency

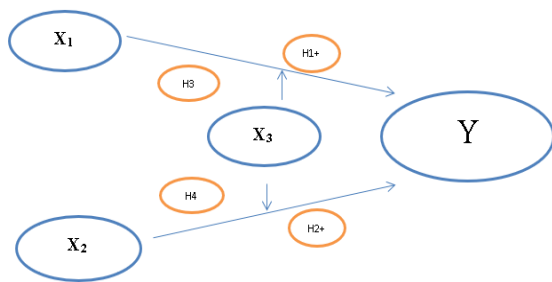
Darwanis and Mahyani in Loli (2017) stated that the

intended use of information technology such as the use of hardware and software optimally would impact on faster transaction processing and calculations would also have a high accuracy degree, thus improving the quality of financial statements to be more reliable because technology will reduce material errors.

According to Suamirka (2016), organizational commitment strengthens the effect of information technology utilization on the LKPD quality. Based on the description above, the hypothesis is formulated as follows:

H4: Organizational commitment can strengthen the relationship between information technology utilization and village financial management transparency

2.7. Research Model



Description:

- X₁ : Human resources
- X₂ : Information technology utilization
- X₃ : Organizational commitment
- Y : Village financial management transparency

3. RESEARCH METHOD

The population of this study was all villages in Bantul Regency. Hence, the sample of this study was the villages in Bantul Regency, and because the village could not respond to questions, it was represented by the apparatus involved in preparing the village budget in Bantul Regency, consisting of a village secretary, a head of affairs, and village chiefs as research respondents. This study used quantitative data revealing the size of an influence or relationship between variables expressed in numbers. This research can explain the facts of the research object. This study employed a convenience sampling technique. Convenience sampling takes a sample of facts and gathering elements to get them. Samples were selected because they were in the right place and at the right time. The samples here are accessible, measurable, and efficient in time and cost. This sampling technique is especially appropriate for research with focus groups. This study took two villages from each sub-district in Bantul Regency, bringing the total to 34 villages. It was done because two villages in each sub-district could represent the entire village.

Table 1. Operational Variable Definition and Measurement

Variable	Operational Definition
Human Resources (X1)	Human resource is a potential in humans. This potential can be in skills or competencies that each individual has, and perhaps each individual has different skills, competencies or even the same. Potential is beneficial in the work field because a person must have skills/competencies following the job to contribute optimally.
Information Technology Utilization (X2)	Information technology utilization is the optimal use of hardware, software, databases, networks, electronic commerce, and others related to technology.
Organizational Commitment (X3)	According to [1], organizational commitment is an emotional attachment, identification and involvement of individuals with the organization and the desire to remain a member of the organization. [1] explained three components of organizational commitment: affective, ongoing and normative.
Transparency (Y)	Transparency in financial management is related to the ability of village officials to publicize its management to the public in a real, honest, and non-discriminatory manner.

3.1. Hypotheses Testing and Data Analysis

This study used the moderated regression analysis approach, maintaining sample integrity and providing the basis for controlling moderated variables [12]. One method for analyzing moderated variables is moderation regression. Moderation regression analysis involves variables in building the relationship model. The moderating variable strengthens or weakens the influence of the independent variable on the dependent variable [44].

4. FINDINGS AND DISCUSSIONS

Variable of human resources has a minimum value of 44, a maximum value of 65, and an average value of the respondents' answer of 55.53 with 13 questions. It means that the minimum value of human resources is on a scale of 3 on a Likert scale, and the maximum value is on a scale of 5. The average value of respondents' answers is on a scale of 4. Variable of information technology utilization has a minimum value of 24, a maximum value of 35 and an average value of 29.10 with seven question items. It shows that the minimum value of information technology utilization is on a scale of 3, and the maximum value is on a scale of 5. The average value of respondents' answers is on a scale of 4.

Variable of information technology utilization has a minimum value of 24, a maximum value of 35 and an average

value of 29.10 with seven questions. It indicates that the minimum value of information technology utilization is on a scale of 3, and the maximum value is on a scale of 5. The average value of respondents' answers is on a scale of 4.

Village financial management transparency has a minimum value of 33, a maximum value of 45 and an average value of 38.83 with nine questions. It implies that the minimum value of the village financial management transparency is on a scale of 3, and the maximum value is on a scale of 5. Moreover, the average value of respondents' answers is on a scale of 4.

4.1. Classic Assumption Test

Table 2. Classic Assumption Test

Substructure	Type of Test	N	Sig	Explanation
1	One-Sample	30	.138	Normal
2	Kolmogorov-	30	.200	Distributed
3	Smirnov Test	30	.200	

Source: SPSS output from primary data processed (2020)

The table above depicts that all values. Sig. (2 tailed) are more than or > alpha ($\alpha = 0.05$). Hence, the classic assumption for the normality test is fulfilled. In conclusion, the data is normally distributed, and the regression model is suitable for this study.

Table 3. Classic Assumption Test

Independent Variable	Collinearity Statistics		Result
	Tolerance Value	VIF	
Human Resources	.288	3.468	Non Multicollinearity
Information Technology Utilization	.317	3.151	Non Multicollinearity
Human Resources* Organizational Commitment	.688	1.454	Non Multicollinearity
Information Technology Utilization* Organizational Commitment	.916	1.092	Non Multicollinearity

Based on these results, it can be concluded that all the independent variables have a value of VIF <10 and tolerance value > 0.1, meaning that the regression model in this study does not experience multicollinearity.

Table 4. Classic Assumption Test

Dependent Variable	Independent Variable	Sig.	Remarks
Village Financial Management Transparency	Human Resources	.253	Non Heteroscedasticity
	Information Technology Utilization	.098	Non Heteroscedasticity
	Human Resources* Organizational Commitment	.147	Non Heteroscedasticity
	Information Technology Utilization* Organizational Commitment	.598	Non Heteroscedasticity

In conclusion, an independent variable with sig > 0.05 means no heteroscedasticity.

4.2. Coefficient Determination Test

Table 5. Coefficient Determination Test

Substructure	Adjusted R square
1	0.636
2	0.643
3	0.398

Adjusted R² of 0.636 means that 63.6% of village financial management transparency variable can be explained by two independent variables, human resources and information technology utilization. At the same time, the remaining 36.4% is explained by other variables outside the research. Adjusted R² of 0.643 means that 64.3% of the village financial management transparency variable can be explained by two independent variables, human resources and organizational commitment and interaction between both variables. While the rest, amounting to 35.7%, is explained by other variables outside the research. Adjusted R² of 0.398 means that 39.8% of the village financial management transparency can be explained by two independent variables, information technology utilization and organizational commitment and interaction between the two variables. While the rest, amounting to 60.2%, is explained by other variables outside the research.

4.3. Hypotheses Testing

Table 6. Hypotheses Testing

	Unstandardized Coefficient		Sig
	B	Std. Error	
(Constant)	38.833	.414	.000
Human Resources	3.113	.747	.000
Information Technology Utilization	-.067	.747	.930

Table 7. Hypotheses Testing

	Unstandardized Coefficient		Sig
	B	Std. Error	
(Constant)	38.329	.635	.000
Human Resources	3.001	.535	.000
Organizational Commitment	.023	.588	.969
Human Resources* Organizational Commitment	.750	.722	.308

Source: SPSS output from primary data processed (2020)

Table 8. Hypotheses Testing

	Unstandardized Coefficient		Sig
	B	Std. Error	
(Constant)	38.344	.848	.000
Information Technology Utilization	2.270	.620	.001
Organizational Commitment	.440	.631	.492
Information Technology Utilization *Organizational Commitment	.619	.836	.466

Source: SPSS output from primary data processed (2020)

4.3.1. Influence of Human Resources Toward Transparency in Village Financial Management

The significance level (Sig) for the human resources variable is 0.000, and this variable has a regression coefficient (Beta) with a positive value of 3.113. This variable has $0.000 < \alpha 0.05$, indicating that human resources influence the village financial management transparency and has a positive direction. Thus, the first hypothesis (H₁) is **accepted**.

4.3.2. Influence of Information Technology Utilization toward Village Financial Management Transparency

The significance level (Sig) for the information technology utilization variable is 0.930. This variable has a regression coefficient (Beta) with a negative value of 0.067. This variable has $0.930 > \alpha 0.05$, meaning that information technology utilization does not influence the village financial management transparency. Therefore, the second hypothesis (H₂) is **rejected**.

4.3.3. Influences of Organizational Commitment on the relationship between Human Resources and Village Financial Management Transparency

The level of significance (Sig) for human resources on village financial management transparency is influenced by the organizational commitment by 0.308, and this variable has a regression coefficient (Beta) with a positive value of 0.750. The sig value is $0.109 > \alpha 0.05$, implying that the organizational commitment variable does not strengthen the influence of human resources on village financial management transparency. Hence, the third hypothesis (H₃) is **rejected**.

4.3.4. Influences of Organizational Commitment on the relationship between Information Technology Utilization and Village Financial Management Transparency

The level of significance (Sig) for the variable of information technology utilization on village financial management transparency is influenced by the organizational commitment of 0.466, and this variable has a regression coefficient (Beta) with a positive value of 0.619. The sig value is $0.466 > \alpha 0.05$, meaning that the organizational commitment variable does not strengthen the influence of information technology utilization on village financial management transparency; thus, the third hypothesis (H₄) is **rejected**.

The hypothesis testing results show that H1 is accepted, which means that human resources positively affect the village fund management transparency, in this case, village government officials in 34 villages in Bantul Regency. If the quality of human resources is better, financial management will also be more transparent. In this study, human resources have indicators of knowledge, skills, attitudes, and systems for their duties and authority. Therefore, with the increase in knowledge and skills of human resources, the better the attitude of human resources and the clearer the division of tasks and authority of human resources. In this case, the village financial managers will be more transparent in their financial management. It is in line with research [18], [33], and [39]. The hypothesis testing results show that H2 is rejected, indicating that information technology utilization has no positive effect on village fund management transparency, in this case, village government officials in 34 villages in Bantul Regency. It means that information technology utilization by village officials in Bantul Province does not affect the transparency of village fund management. In this study, technology utilization indicators include hardware to software procurement, processing data, information, management systems and work processes electronically, and utilizing IT advances for public services.

Hardware (computers, printers, wifi procurement) and software (village financial systems) have been procured; maximized data processing, information, management systems and work processes; and the use of IT advancing for public services is intensified so that it does not affect the transparency of village fund management. The results of this hypothesis do not support the research of [18], [2], and [49]. The H3 is rejected, indicating that organizational commitment does not strengthen the influence of human resources on village financial management transparency. The results of this study are in line with previous research conducted by (Siwambudi et al., 2016), stating that the interaction of organizational commitment with human resources does not affect the transparency of local government financial reports. Organizational commitment is the strong desire of employees to become members of a group, a high willingness to do business for the organization, and certain beliefs and acceptance of organizational values and goals. Conceptually, human resources with the capacity to have good organizational commitment will feel tied to the existing organizational values. Hence, what is done always leads to achieving organizational goals, namely using their capacity to produce transparent and quality financial reports.

Organizational commitment cannot strengthen the influence of human funding sources on village fund management transparency, possibly due to a lack of appreciation for outstanding employees, promotions not in accordance with the provisions, the income received is not worth the workload. It is in line with [27], stating that rewards, promotions and the work environment can affect job satisfaction and productivity. The H3 is rejected, which means that organizational commitment does not strengthen the effect of the information technology utilization on the transparency of village financial management.

The results of this study are in line with previous research conducted by Arief (2016), discovering that organizational commitment could not strengthen the effect of the information technology utilization on the quality of LKPD. Organizational commitment is the strong desire of employees to become members of a group, a high willingness to do business for the organization, and certain beliefs and acceptance of organizational values and goals. Conceptually, human resources who have the capacity to have exemplary organizational commitment will feel tied to the existing organizational values so that what is done always leads to the achievement of organizational goals, namely using their capacity to produce transparent and quality financial reports.

Organizational commitment cannot strengthen the influence of the information technology utilization on the transparency of village financial management because it is an obligation in the village financial management. Thus, there is or is no commitment from the financial management organization in managing village finances. The Village Government of Bantul is required to use information technology in managing funds as a transparent village. It is in line with [38], stating that the roles and policies taken by top management are very decisive because every job performed by subordinates only follows what the superiors' order.

Organizational commitment, subordinates must continue to follow and carry out the policies taken by their superiors. It can also be seen from the respondents' assessment data on information technology utilization. Most of their answers were on a scale of 4 for each assessment indicator, meaning that the financial management of apparatus at the Bantul Regency Village Government has carried out the duties or policies of their superiors well.

5. CONCLUSIONS AND SUGGESTIONS

This study was conducted to provide empirical evidence regarding the influence of human resources and information technology utilization toward village financial management transparency with organizational commitment as a moderated variable. The study was conducted in 34 villages in Bantul Regency, Special Region of Yogyakarta. Based on the testing results, several conclusions were drawn: (1) There was a significant positive effect between human resources and village financial management transparency. The higher the human resources, the higher the village financial management transparency. (2) There was a significant negative effect between information technology utilization and village financial management transparency. The higher the information technology utilization, the lower the village financial management transparency. (3) Organizational commitment did not strengthen the significant positive relationship between human resources and village financial management transparency. (4) Organizational commitment did not strengthen the significant positive relationship between information technology utilization and village financial management transparency.

This study has several limitations expected to be improved in subsequent: (1) The study sample area was only in villages in Bantul Regency, Special Region of Yogyakarta. Thus, the village management transparency was solely in Bantul Regency; (2) This study used a survey method through a questionnaire with a self-rating scale that might produce personal bias. It can reduce data objectivity; (3) This study only used three variables: human resources, information technology utilization and organizational commitment. There are still other factors influencing village financial management transparency.

Future researchers who are interested in this topic should: (1) expand the research sample area not only in villages in Bantul but also in other regencies and cities; (2) use a questionnaire with a superior rating scale by completing research with the interview method to increase the respondents' seriousness in answering all questions; (3) add research variables that can affect the village financial management transparency. Hence, it is expected that later it can expand research on factors affecting the village financial management transparency, such as budget preparation, budget clarity and external pressure.

REFERENCES

- [1]. Allen, N., & Meyer, J. (1990). The measurement and antecedents of affective, continuance and normative

- commitment to the organization. *Journal of occupational psychology*, 63(1), 1-18.
- [2]. Anonim. (n.d.). ICW Lansir Data Korupsi di Desa. <https://www.hukumonline.com/berita/baca/lt584a829de499b/icw-lansir-data-korupsi-di-desa/>.
- [3]. Anonim. (n.d.). ICW Sebut Korupsi Dana Desa Kian Meningkat. <https://www.cnnindonesia.com/nasional/20191116150502-20-448925/icw-sebut-korupsi-dana-desa-desa-kian-meningkat>.
- [4]. Anonim. (n.d.). Ombudsman Sorot Pengelolaan Dana Desa. <https://aceh.tribunnews.com/2019/10/10/ombudsman-sorot-pengelolaan-dana-desa>.
- [5]. Anonim. (n.d.). Penyelewengan Dana Desa: Beli Mobil, Biaya Nikah Hingga Bantu KKB. <https://kumparan.com/kumparannews/penyelewengan-dana-desa-beli-mobil-biaya-nikah-hingga-bantu-kkb>.
- [6]. Anonim. (n.d.). Puluhan Warga di Mojokerto Protes Pengelolaan Dana Desa Tak Transparan. <https://news.detik.com/berita-jawa-timur/d-4790898/puluhan-warga-di-mojokerto-protos-pengelolaan-dana-desa-tak-transparan>.
- [7]. Berthelot, S., & Robert, A. (2011). Climate change disclosure: An examination of Canadian oil and gas firms. *Issues in Social & Environmental Accounting*, 5(1), 106-123.
- [8]. Deegan, R., & Tobin. (2002). The Legitimising Effect of Social and Environment. *Accounting, Auditing and Accountability Journal*, 10 (4): 562-584.
- [9]. Desmiyawati. (2014). Faktor-Faktor Yang Mempengaruhi Keandalan dan Ketepatan Waktu Pelaporan Keuangan (Studi Empiris pada SKPD Pemda Riau). *Jurnal Akuntansi*, 2(2), 163-178.
- [10]. Ettredge, M., V.J. Richardson, & S. Sholz. (2001). The Presentation of Financial Information at Corporate Web Sites. *International Journal of Accounting Information Systems*, 149-168.
- [11]. Gayatri, L. M., & Widhiyani, d. (2017). Transparansi dan Akuntabilitas Pengelolaan Keuangan Dana Desa untuk Mendorong Kemandirian Masyarakat Pedesaan. *Jurnal Ekonomi Kuantitatif Terapan*, 10(2), 175-182.
- [12]. Ghozali, I. (2011). Aplikasi Analisis Multivariate Dengan Program SPSS. Semarang : BPFE Universitas Diponegoro.
- [13]. Gray, R. H. (1995). Timing of conception and the risk of spontaneous abortion among. *Am J Obstet Gynecol*, 172: 1567-1572.
- [14]. Hahn, M., Lawson, R., & Lee, Y. (1992). The Effects of Time Pressure and Information Load on Decision Quality. *Psychology and Marketing*, vol.9 (5): 365-378.
- [15]. Hanifa, L., Wawo, A., & Husin, d. (2016). Pengaruh Kompetensi Pengelola Keuangan dan Sistem Akuntansi Keuangan Daerah terhadap Kualitas Laporan Keuangan. *Jurnal Progress Ekonomi Pembangunan*, Vol 1 No 2.
- [16]. Indonesia, K. (2017). *Buku Pintar Dana Desa*. Jakarta: Direktorat Jenderal Perimbangan Keuangan.
- [17]. Indrianasari, N. (2017). Peran Perangkat Desa dalam Akuntabilitas Pengelolaan Keuangan Desa (Studi pada Desa Karang Sari Kecamatan Sukondo). *Jurnal Ilmu Akuntansi dan Keuangan*, Vol 1 No 2.
- [18]. Jannah, R., Handajani, L., & Firmansyah, M. (2018). The Influence of Human Resources, Use of Information Technology and Public Participation to the Transparency and Accountability of Village Financial Management. *International Journal of Scientific Research and Management*, Vol 6, Issue 5, 372-385.
- [19]. Kadir, A., & Triwahyuni, T. (2013). *Pengantar Teknologi Informasi (Revisi ed.)*. Yogyakarta: ANDI Yogyakarta.
- [20]. Lestari, A., Nafsiah, S., & Darmawan, J. (2016). Faktor - Faktor yang Mempengaruhi Kesiapan Penerapan Akuntansi Desa (Studi pada Lima Desa di Kecamatan Indralaya Utara Kabupaten Ogan Ilir). *Seminar Nasional Ekonomi dan Bisnis*.
- [21]. Locke, E. A., & Latham, G. P. (1990). *A theory of goal setting & task performance*. Prentice-Hall, Inc.
- [22]. Loli, Darwanis, Syukriy. (2017). Faktor-Faktor yang Mempengaruhi Kualitas Laporan Keuangan Daerah (Studi pada Satuan Kerja Perangkat Kabupaten Aceh Tengah). *urnal Perspektif Ekonomi Darussalam Volume 3 Nomor 2*, 186-192.
- [23]. Mada, S., Kalangi, L., & Gamaliel, H. (2017). Pengaruh Kompetensi Aparat Pengelola Desa, Komitmen Organisasi Pemerintah Desa, dan Partisipasi Masyarakat terhadap Akuntabilitas Pengelolaan Dana Desa di Kabupaten Gorontalo. *Jurnal Riset Akuntansi dan Auditing "Goodwill"*, Vol 8 No 7.
- [24]. Maksyur, N. V. (2015). Pengaruh kualitas SDM, Komitmen Organisasi, sistem pengendalian intern, dan Pemanfaatan Teknologi Informasi terhadap Kualitas LKPD. *Jurnal Online Mahasiswa Fakultas Ekonomi UNRI*.
- [25]. Mardiasmo. (2002). *Akuntansi Sektor Publik (1 ed.)*. Yogyakarta: ANDI.
- [26]. Marwoto, N. (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 Terbuka*.
- [27]. Minarsih, M. M. (2009). Pengaruh Penghargaan, Promosi Jabatan, dan lingkungan kerja terhadap kepuasan kerja karyawan di Universitas Pandanaran Semarang. *Jurnal Akuntansi UNIMUS*.
- [28]. Nazaruddin, I., & Basuki, A. (2017). *Analisis Statistik Dengan SPSS (3 ed.)*. Sleman: Danisa Media.
- [29]. Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa. (n.d.).
- [30]. Prasetya, K. A. (2015). Pengaruh Tekanan Eksternal, Ketidakpastian Lingkungan, Komitmen Manajemen dan Sumber Daya Manusia Terhadap Penerapan Transparansi Pengelolaan Keuangan. *Skripsi Strata-1, Fakultas Ekonomi Universitas Muhammadiyah Yogyakarta, Yogyakarta*.
- [31]. Pratolo, S. (2018). *Akuntansi Sektor Publik. Tinjauan Komprehensif : Teori, Akuntansi Keuangan, Akuntansi Manajemen dan Audit*. Yogyakarta: UMY.

- [32]. Pratolo, S., & Jatmiko, B. (2017). *Akuntansi Manajemen Pemerintah Daerah*. Yogyakarta: LP3M Universitas Muhammadiyah Yogyakarta.
- [33]. Purnamasari, R. D., & Handayani, N. (2015). Pengaruh Sumber Daya Manusia, Tekanan Eksternal, Komitmen Manajemen Terhadap Transparansi Pelaporan Keuangan. *Jurnal Ilmu & Riset Akuntansi*, 4(2).
- [34]. Rahmawati, D. (2015). Pengaruh Kapasitas Sumber Daya Manusia Terhadap Kualitas LKPD dengan Komitmen Organisasi Sebagai Pemoderasi. *Jurnal Akuntansi*.
- [35]. Ratifah, Ifa, & Mochammad, R. (2012). Komitmen Organisasi Memoderasi Pengaruh Sistem Akuntansi. *Jurnal Trikonomika Volume 11, No. 1*. 29-39.
- [36]. Samsuni, S. (2017). Manajemen Sumber Daya Manusia. *Al Falah. Jurnal Ilmiah Keislaman dan Kemasyarakatan*, 113-124.
- [37]. Schick, A. G., Gordon, L. A., & Haka, S. (1990). Information Overload: A Temporal Approach. *Accounting, Organizations and Society*, 15 (3): 199-220.
- [38]. Septarini, D. F. (2016). Interaksi Komitmen Organisasi terhadap Faktor-faktor yang mempengaruhi Kualitas LKPD. *Jurnal Ilmu Ekonomi & Sosial*.
- [39]. Setyowati, D. F. (2017). Pengaruh Tekanan Eksternal, Sumber Daya Manusia, Komitmen Manajemen dan Ketidakpastian Lingkungan terhadap Penerapan Transparansi Pelaporan Keuangan. *Repository UMY*.
- [40]. Siwanbudi, I Gusti Ngurah, I Dewa Nyoman Badera, & Geriatna Wirawan Yasa. (2016). Komitmen Organisasi Sebagai Pemoderasi Pengaruh Kompetensi Sdm Dan Sistem Pengendalian Intern Pada Kualitas Laporan Keuangan. *Jurnal Ekonomi dan Bisnis Universitas Udayana*.
- [41]. Soetandy, B., Florence, D., & Very, Y. (2018). *ransparansi Pengelolaan Dana Desa di Desa Paslaten Kecamatan Kauditan Kabupaten Minahasa Utara*. *EJournal Universitas Sam Ratulangi*.
- [42]. Soleh, C., & Rochmansjah, H. (2014). *Pengelolaan Keuangan Desa (1 ed.)*. Bandung: Fokus Media.
- [43]. Suarmika, I. (2016). Kemampuan Komitmen Organisasi dan Sistem Pengendalian Intern Memoderasi Pengaruh Kapasitas Sumber Daya Manusia dan Penerapan Sistem Informasi Keuangan Daerah pada Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Karangasem.
- [44]. Sugiono. (2004). Konsep, Identifikasi, Alat Analisis, dan Masalah Penggunaan Variabel Moderator. *urnal Studi Manajemen & Organisasi Volume I, Nomor 2 (hlm 61)*.
- [45]. Suharto, & Agus Ali. (2012). Pengaruh Kualitas Sumber Daya Manusia, Komitmen Dan Motivasi Terhadap Kinerja Pegawai Pada Inspektorat Kabupaten Kediri. *Jurnal Ilmu Manajemen.*, Vol. 1(3): 67- 79.
- [46]. Triyatno, H. (2017). Pengaruh Kompetensi Sumber Daya Manusia, Pengendalian Internal, Pemanfaatan Teknologi Informasi dan Peran Inspektorat Daerah terhadap Kualitas Laporan Keuangan Daerah (Studi Empiris pada Satuan Kerja Perangkat Daerah Kabupaten Kulon Progo). *Repository UMY*.
- [47]. Undang-Undang Republik Indonesia Nomor 28 Tahun 1999 Tentang Penyelenggaraan Negera Yang Bersih Dan Bebas Dari Korupsi, K. D. (n.d.).
- [48]. Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa. (n.d.).
- [49]. Wardani, D., & Andriyani, I. (2017). Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, dan Sistem Pengendalian Intern terhadap Keandalan Pelaporan Keuangan Pemerintahan Desa di Kabupaten Klaten. *Jurnal Akuntansi*, Vol 5 No 2.
- [50]. Widiyanta, M. (2017). Pengaruh Akuntabilitas, Transparansi Pengelolaan Keuangan dan Pemanfaatan Teknologi Informasi terhadap Perspektif Pegawai atas Kinerja Pemerintah dengan Pendekatan Value For Money pada SKPD Kulon Progo (Survey pada SKPD Kabupaten Kulon Progo DIY). *Repository UMY*.