

Article

The Influence of Transparency and Accountability in Village Fund Management in Ngablak District, Magelang Regency

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Abstract: This study aims to examine the effect of transparency and accountability on village fund management in Ngablak District, Magelang Regency. The research employed an associative quantitative approach using primary data collected through questionnaires. The study involved seven villages as the population, with a total of 86 respondents selected as the sample. Data were analyzed using multiple linear regression analysis with the assistance of SPSS version 26. The results indicate that both transparency and accountability have a positive and significant effect on village fund management. These findings suggest that improving the openness of information and the responsibility of village apparatus can enhance the effectiveness and efficiency of fund allocation and utilization. However, this study is limited by the use of a survey method, which relies solely on the perceptions and responses of the participants. Therefore, future research is recommended to incorporate interviews or direct observation to provide a more comprehensive understanding of the dynamics involved in village fund management.

Keywords: Accountability, Transparency, Village Fund Management.

1. Introduction

In the current government era, the management of village funds is a hot issue that is often talked about by the public, because every year the central government provides village funds with a certain amount to fund village development activities. According to the definition, the management of village funds is a series of coordinated and integrated cycles that start with one stage and then continue to the next stage. The Permendagri is a Ministerial Regulation containing village financial management which was previously regulated in Permendagri No. 1113 of 2014 concerning guidelines for village financial management. (Permendagri No. 20 of 2018)

In the management of village funds, accountability is needed. Accountability is an obligation to provide accountability and explain performance to the actions of a person or the leader of an organization who has the right of authority in the form of a report with the principle that every village financial management activity must be accountable in accordance with the law. Accountability is used as a process of accountability for the performance of public officials which is described through actions that are in accordance with behavior (Avellyni & Making, 2011).

To realize good management of village funds, transparency is also needed. Because in village financial management itself, transparency is interpreted as a principle of openness that allows the village community to know and access information related to village fund management (Nada Salsabila Ramadhani & Anik Yuliati, 2021). Transparency is carried

Accepted: March 19, 2025

Revised: April 15, 2025

Accepted: May 12, 2025

Published: May 15, 2025

Current version: May 15, 2025



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out to provide explanation and accountability to the public regarding the program of an activity that is being carried out and the data sources used.

For the selected villages, this research consisted of; Pagergunung, Seloprojo, Pandean, Tejosari, Keditan, Girirejo and Jogoyasan villages. It is a village that has different potential dynamics for each village in managing village funds which is influenced by transparency and accountability. Pagergunung and Seloprojo villages have tourism and agricultural potential that require transparent fund management to attract investment and public trust. Pandean and Tejosari villages, with their rich traditions and infrastructure challenges, rely heavily on accountability to ensure that funds are used effectively. Meanwhile, the villages of Keditan, Girirejo and Jogoyasan face various issues, so that transparency in the management of village funds is the key to increasing community participation.

The phenomenon that occurs in management and villages today is the use of village funds that are not in line with development goals, often due to lack of careful planning, weak governance, and corruption cases. As well as a low understanding of the management of the APBDes (Sumiati Rahmawati, 2024). The lack of transparency and accountability in the management of village funds also becomes a serious problem. In addition, the low level of accountability has led to misuse and loss of village funds that should have been used for the benefit of the community. Many village heads have been affected by cases of misappropriation of village funds because of unaccountable and transparency in the management of village funds. As in the case of misappropriation and the village as in the detikJateng news circular, Mustofa stated that (AM) was proven to have committed village financial corruption while serving as the village head for the period in Tirto, Salam District, Magelang Regency in 2024. (AM) misused the village budget that was supposed to be for the construction of public roads and was instead used for personal interests of Rp 786,200,000 (Eko Susanto, 2024).

(Azizah, 2018) According to the government, to create good financial implementation, the government has implemented various efforts to increase transparency and accountability in the management of village funds, one of which is by implementing an improvement in government accountability policies such as the Government Accounting Standards (SAP) which has the purpose of providing basic guidelines for compiling and disseminating government reports both in the central government and local governments. The Government Accounting Standard (SAP) is a guideline in compiling the potential that has been available. In addition, to realize good village fund management, transparency is also needed because in village financial management, transparency is a principle of openness that allows village communities to know and access the most subtle information about village finances, ensure all parties to know the entire process at every stage and ensure access for all parties to get information related to village fund management (Fahisa & Afriyenti, 2023).

Research conducted by shows that transparency has a positive and significant effect on the management of village funds. However, it was found that research gaps in research conducted by (Sukmawati & Nurfitriani, 2019) showed that transparency does not have a positive and significant effect on village funds. In addition, research conducted by shows that accountability has a positive and significant effect on management and villages. However, it was found that the research gap in the research conducted by showed that accountability did not have a positive and significant effect on the management of village funds. (Zulfa Wafirotin & Septiviasuti, 2019) (Edi Yanto and Aqfir, 2021) (Vini Agustiana, 2020)

The researcher is interested in conducting research on village fund management because there are several phenomena that occur in villages in Ngablak District regarding the misappropriation of village funds and there are several problems with village fund management. Then there was an inconsistency from the results of previous research so that motivated the researcher to re-examine the management of village funds. This research aims to; 1) To obtain empirical evidence of the influence of transparency in village fund management in Ngablak District, Magelang Regency, 2) To obtain empirical evidence of the

influence of accountability in village fund management in Ngablak District, Magelang Regency.

2. Literature Review

2.1. Transparency

Transparency is an information system that is developed so that it allows the public to access various information about public services. If a subject has been transparent, then it needs to be accounted for properly, so that a clarity is obtained that does not raise suspicion. This transparency provides openness in making budget policies that can be known and supervised by the public. The government must provide complete information on what is being done from the planning stage to the budgeting. With the availability of information, the public can participate in supervising so that emerging public policies can provide optimal results for the public and prevent fraud and manipulation that will only benefit one group of people unprofessionally. The government uses various communication channels such as through bulletin boards, electronic media and local village officials. It will clarify information that can be accessed by the public or forms of confidential information, how to get the information. (Karjuni Dt. Maani, 2009)

Transparency will ultimately create *horizontal accountability* between local governments and the community so that clean, effective and accountable local government is created. Transparency is a principle that guarantees the freedom for everyone to obtain information about the administration of government, such as information about policies, the process of making and implementing them, as well as the results achieved. (Muhammad Luthfi Iznillah, 2018)

2.2 Accountability

Accountability is the obligation of the parties (*Agent*) to present, report and disclose and be accountable for all activities to the party (*Principal*) who have the right and authority to hold them accountable. This accountability is related to the pattern of accountability where the parties are related to the pattern of accountability for the implementation of the authority that is given to their fields. Accountability aims to provide accountability to the community for the funds that have been used by the village government to improve the government's performance in developing community development and empowerment. (Avellyni & Making, 2011) (Azizah, 2018)

According to stating that accountability is a form of a person's obligation to ensure that duties and obligations have been carried out in accordance with applicable regulations. Accountability is the performance of village apparatus starting from planning to supervision of activities that use the budget must be accountable and extend the implementation of every activity to the community and to the ranks of the government above it in accordance with the law. (Mahoney Munawaroh, 2023)

2.3 Village Fund Management

Village fund management is a series of processes in managing village fund finances budgeted by the government, starting from compiling data to planning, organizing, implementing, supervising, evaluating and reporting accountability for the achievement of common goals. The aspect that must be possessed by village officials is knowledge and understanding in the management of village funds. With good management of village funds, it will have an impact on regional and city development. The more advanced technology is, the more community knowledge grows, which demands accountability of village officials to village funds. Based on the Regulation of the Minister of Home Affairs No. 113 of 2014 concerning village financial management, the entire series of activities starting from the planning, implementation, reporting to accountability stages are carried out in one budget year, starting from January 1 to December 31. (Masruhin & Kaukab, 2019)

3. Method

This study uses a type of quantitative research conducted in Kecamatan Ngablak. The approach used in this study is an associative approach. The Associative Approach is a study that aims to determine the influence or relationship between two or more variables. The source of data in this study is primary data. The data collection technique for this study uses a survey technique that is carried out by distributing a questionnaire directly to the research respondents. Questionnaire is a data collection technique in research that is carried out by giving a series of questions in writing to respondents. (Scott, 2024) (Scott, 2024)

The population in this study is the village apparatus in Ngablak District. Meanwhile, the sampling technique in this study is to use the saturated sample method. The saturation sample method is by taking all members of the population as respondents or samples. (Scott, 2024)

The data analysis technique used in this study is multiple linear regression analysis to determine the influence of independent variables (Transparency and Accountability) on dependent variables (Village Fund Management). The data obtained was then processed and interpreted using SPSS version 26.

4. Results and Discussion

Validity Test

The validity testing method used in this study is *Pearson Product Moment*. The item in question can be said to be valid if the value r_{xy} (*Nilai Pearson Correlation*) greater than R table *Product Moment*.

Table 1. Validity Test

Variabel	Statement Items	rCount	Table	Information
Transparency(X1)	1	0,632	0,1988	VALID
	2	0,554	0,1988	VALID
	3	0,343	0,1988	VALID
	4	0,507	0,1988	VALID
	5	0,670	0,1988	VALID
	6	0,636	0,1988	VALID
	7	0,592	0,1988	VALID
	8	0,641	0,1988	VALID
Accountability(X2)	1	0,626	0,1988	VALID
	2	0,664	0,1988	VALID
	3	0,509	0,1988	VALID
	4	0,541	0,1988	VALID
	5	0,600	0,1988	VALID
	6	0,564	0,1988	VALID
	1	0,215	0,1988	VALID
	2	0,569	0,1988	VALID
	3	0,569	0,1988	VALID

Fund Management (Y)	4	0,541	0,1988	VALID
	5	0,738	0,1988	VALID
	6	0,566	0,1988	VALID
	7	0,594	0,1988	VALID
	8	0,593	0,1988	VALID
	9	0,631	0,1988	VALID
	10	0,572	0,1988	VALID
	11	0,618	0,1988	VALID

Based on table 1 above, the results of the validity of the variables of transparency, accountability, and village fund management resulted in the value of each item of the r value statement calculated $> r$ table. Thus, the statements in each variable are valid or feasible to be used as a research instrument.

Reliability Test

Table 2. Reliability Test Results

Item Pernyataan	Cronbach's Alpha	N of Items
Transparency(X1)	0,703	8
Accountability(X2)	0,617	6
Management of Village Funds(Y)	0,820	11

Based on table 2 above, the results of the reliability test for each research variable show that the data obtained is reliable because the Cronbach Alpha value > 0.60 . This means that all research variables are stable or coherent so that they are considered sufficiently reliable.

Classic Aumsi Test

Normality Test

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		86
Normal Parameters ^{a,b}	Mean	,00000000
	Std. Deviation	3.27282933
Most Extreme Differences	Absolute and	.078
	Positive and	.078
	Negative and	-.63
Test Statistic		.078

Asymp. Sig. (2-tailed)	.200c,d
a. Test distribution is Normal.	
b. Calculated from data.	
c. Lilliefors Significance Correction.	
d. This is a lower bound of the true significance.	

Based on the table above, it can be seen that the significant value is $0.200 > 0.05$. It can be concluded that from the above results, all the data in this study are normal.

Multicollinearity Test

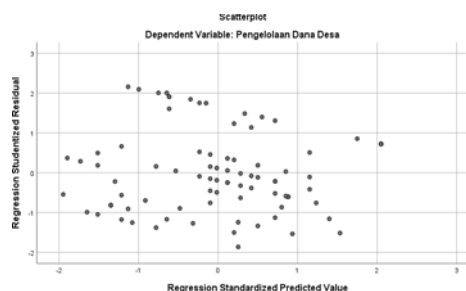
The existence or absence of multicollinearity in the regression model is seen from the magnitude of *VIF* (*Variance Inflation Factor*) and *the Tolerance value*. The results of the multicollinearity test are as follows:

Table 4. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	BRIGHT
	Transparency	.886	1.128
	Accountability	.886	1.128
a. Dependent Variabel: Unstandardized Residual			

Based on table 4 above, it shows that the *tolerance* obtained is 0.886 each. And the Variance Inflation Factor value obtained was 1,128 each. The results of the multicollinearity test obtained met the requirements, namely the tolerance value > 0.1 and $VIF < 10$. This shows that there is no strong correlation between the free variables, so that the multicollinearity assumption of data is fulfilled.

Eteroscedasticity Test



Picture 1. Heteroscedasticity Test Results

Based on the Scatterplot garfic, it can be seen that the dots are spread above and below the number 0 on the axis of Village DNA Management (Y). This means that there is no heteroscedasticity in the regression model, so the regression model is suitable for prediction.

Data Analysis Techniques

Regresi Linier Berganda

Table 5. Multiple Linear Regression Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Itself.
	B	Std. Error	Beta		
1 (Constant)	19.724	2.407		8.195	.000
Transparency	.445	.072	.531	6.154	.003
Accountability	.322	.103	.269	3.119	.002

a. Dependent Variable: Village Fund Management

Based on table 5 above, the results of the regression equation are obtained as follows:

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

$$Y = 19.724 + 0.445 X_1 + 0.322 X_2 + e$$

Interpretation:

1. The value of the constant is 19,724, this shows that if the transparency and accountability score = 0 (there is no change, then the value of village fund management is 19,724.
2. The relationship between transparency and village fund management in Ngablak District, Magelang Regency, based on a statistical test carried out, is valued at 0.445 with a positive value, so that if transparency increases by 1 value, then village fund management will increase by 0.445.
3. The relationship of accountability to the management of village funds in Ngablak District, Magelang Regency, based on the statistical test carried out is worth 0.322 with a positive value, so that if accountability increases by 1 value, then the management of village funds will increase by 0.322.

Partial Test (T-Test)

Table 6. Partial Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Itself.
	B	Std. Error	Beta		
1 (Constant)	19.724	2.407		8.195	.000
Transparency	.445	.072	.531	6.154	.003
Accountability	.322	.103	.269	3.119	.002

a. Dependent Variable: Village Fund Management

$$t_{table} = t(a/2; n-k-1)$$

$$A-5\% = T(0.05/2; 86-2-1)$$

$$= 0.025:83$$

$$= 1.989$$

Based on table 6 above, it is known that:

1. Hypothesis testing regarding the transparency variable (X1) on village fund management showed a significant level of $0.003 < 0.05$, thus H_0 was rejected and H_a was accepted. From these results, it can be concluded that transparency has an effect on the management of village funds.
2. Hypothesis testing regarding the accountability variable (X2) for village fund management showed a significant level of $0.002 < 0.05$, thus H_0 was rejected and H_a was accepted. From these results, it can be concluded that transparency has an effect on the management of village funds.

Based on table 6 above, it is known that:

3. Hypothesis testing regarding the transparency variable (X1) on village fund management showed a significant level of $0.003 < 0.05$, thus H_0 was rejected and H_a was accepted. From these results, it can be concluded that transparency has an effect on the management of village funds.
4. Hypothesis testing regarding the accountability variable (X2) for village fund management showed a significant level of $0.002 < 0.05$, thus H_0 was rejected and H_a was accepted. From these results, it can be concluded that transparency has an effect on the management of village funds.

Simultaneous Test (F-Test)

Table 7. Simultaneous Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Itself.
1	Regression	187.356	2	93.678	34.519	.000b
	Residual	227.168	83	2.742		
	Total	414.973	85			
a. Dependent Variable: Village Fund Management						
b. Predictors: (Constant), Accountability, Transparency						

$$F_{\text{table}} = F_{(k:n-k)}$$

$$= F_{(2:86-2)}$$

$$= F_{(2:84)}$$

$$= 2,371$$

Based on table 7 above, the results were obtained that $F_{\text{calculated}} > F_{\text{table}}$ ($34.519 > 2.371$) and significant level ($0.000 < 0.05$), then independent variables (transparency and accountability) have an influence on dependent variables (village fund management) The linear regression model is suitable for future research analysis.

R2 Determination Coefficient Test

Table 8. Results of the R2 Determination Coefficient Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.672a	.451	.438	1.65601
a. Predictors: (Constant), Accountability, Transparency				

Based on table 8 above, it is known that the R Square value is 0.551 or 54.1% which shows that there is a simultaneous influence between the variables of transparency (X1) and accountability (X2) on the management of village funds (Y) by 54.1% and the remaining 54.9% is influenced by other variables.

Discussion

The Effect of Transparency on the Management of Village Funds in Ngablak District, Magelang Regency

The results of the H1 test stated that the transparency variable had a significant effect on the management of village funds so that H1 was accepted. There is a variable of transparency in the management of village funds in Ngablak District, Magelang Regency.

The results of the partial test calculation were obtained from the results of sig. By $0.003 < 0.05$, this shows that the transparency variable has a significant effect on the management of village funds in Ngablak District, Magelang Regency. This means that the transparency of village fund management in Ngablak District has been carried out very well in terms of accountability related to the transparency of village fund management. So the management of village funds will be shown by the active community in following and overseeing the village fund program that has been set. And vice versa, the lower the transparency variable, the lower the management of village funds, thus affecting transparency in running the village fund program in Ngablak District, Magelang Regency. Based on table 7 above, the results were obtained that $F_{\text{calculated}} > F_{\text{table}}$ ($34.519 > 2.371$) and significant level ($0.000 < 0.05$), then independent variables (transparency and accountability) have an influence on dependent variables (village fund management) so the linear regression model is suitable for further research analysis.

The misappropriation of village funds in Tirto village, Salam District, Magelang Regency is the background to see the actual conditions in villages in Ngablak District, Magelang Regency related to transparency in the management of village funds. However, the condition of this sat for villages in Ngablak District is very satisfactory because from the administration or accountability to interested parties related to the management of village funds, the village is very responsible in helping. From the results of this study, it can be seen that from all villages in Ngablak sub-district, the conditions that occur on each village information board give the impression that the transparency variable in the villages of Ngablak District, Magelang Regency is running very well.

The results of this study are in line with the research entitled 'The Influence of Transparency, Accountability and the Role of Village Apparatus on Village Financial Management (Empirical Study on Villages in Sarulaga District, East Lombok Regency)'. The results of the study show that transparency, accountability and village apparatus have a positive effect on village financial management. (Faizzatus Solihah, 2022)

The Influence of Accountability on the Management of Village Funds in Ngablak District, Magelang Regency

The results of the H2 test stated that the accountability variable had a significant effect on the management of village funds so that H2 was accepted. There is a variable of accountability for the management of village funds in Ngablak District, Magelang Regency.

The results of the partial test calculation were obtained from the results of sig. By $0.002 < 0.05$, this shows that the accountability variable has a significant effect on the management of village funds in Ngablak District, Magelang Regency. This means that the better the accountability, the higher the management of village funds in Ngablak District, Magelang Regency. So the management of village funds will be shown by the active community in following and overseeing the village fund program that has been set. Likewise, the lower the accountability, the lower the management of village funds, thus affecting transparency in running the village fund program in Ngablak District, Magelang Regency.

Based on the results of the research conducted in Ngablak District, it can be seen from the results of the recapitulation of the respondents' answers at most 53.5%, namely that the village government has legal procedures for management and the village as a basis for making

public administrative decisions that must be respected by the village government to avoid corruption. In addition, accountability is a very important thing carried out by the village government in the management of village funds. The responsibility of the village government both to the community and the government above it is the government's obligation to fulfill these obligations. This research is in line with research that accountability has a positive and significant effect on village financial management. This means that the higher the budget accountability, the better the quality of budget collection and vice versa. Every budget implementation requires accountability and is open to scrutiny to ensure the efficiency and effectiveness of the budget. (By Wayan Novi Budiasni, 2020)

5. Conclusion

Based on the results of the research, the following conclusions can be drawn: Based on the results of the Partial Test (T-Test), it was stated that the transparency variable showed the calculated value of $t > t_{table}$ ($6.154 > 1.989$) and the Sig. level of $0.03 < 0.05$. So it shows that H_1 is accepted and H_0 is rejected. This means that transparency partially has a significant effect on the management of village funds in Ngablak District, Magelang Regency. Accountability, obtained a t-value calculated $t > t_{table}$ ($3.119 > 1.989$) and a Sig. level of $0.02 < 0.05$. It is concluded that transparency and accountability have a significant effect on the management of village funds in Ngablak District, Magelang Regency. Based on the results of the Simultaneous Test (F-Test) it is stated that the value of F is calculated $F > F_{table}$ ($34.519 > 2.371$) and the Sig. level ($0.000 > 0.05$). So in this study, the variables of transparency and accountability together (simultaneously) have a significant effect on the management of village funds in Ngablak District, Magelang Regency. This shows that the better the transparency and accountability, the more village fund management will be improved in Ngablak District, Magelang Regency. Based on the results of the Coefficient of Determination Test (R^2), it was shown that the dependent variables of village fund management (Y) were influenced by the independent variables of transparency (X1) and accountability (X2) by 45.1% and the remaining 54.9% were caused by other variables that were not included in this study.

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