

The Influence of Community Participation and Transparency on Village Fund Accountability Through Technology Moderation

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Abstract

This study aims to examine the influence of community participation and transparency on village fund accountability through the moderation of technology. The research involved 84 village government officials in the Yogyakarta region, aged at least 18 years with a minimum of one year of service. Primary data were collected through questionnaires distributed directly to respondents using the convenience sampling method and analyzed using descriptive statistics with the assistance of IBM SPSS version 25. The results shows that community participation and transparency have a positive and significant influence on village fund accountability. Furthermore, technology has been proven to strengthen the impact of community participation and transparency on village fund accountability. This study contributes to the literature on village fund management by emphasizing the importance of community participation and transparency in enhancing accountability. Additionally, it highlights the role of technology moderation as an effective strategy to strengthen governance in the digital era.

Keywords: Community participation, transparency, village fund accountability, technology.

INTRODUCTION

The Village Law grants villages a central role in development and improving community welfare by providing sufficient authority and resources to manage their potential in order to enhance the economy and well-being. The village fund, as stipulated in Law No. 6 of 2014, is sourced from the State Budget (APBN) and is allocated to villages through the Regional Budget (APBD) of the district or city. It is used to finance government administration, development implementation, community development, and empowerment programs (Kemenkeu, 2014). The village fund aims to serve as a form of the state's commitment to protecting and empowering villages to become strong, independent, and democratic, thus improving the allocation of funds in each village. Given the large allocation of funds received by each village, the village fund must be managed properly to ensure it is used correctly and in accordance with its needs (Erowati, 2021).

The purpose of the Village Fund allocation is to strengthen villages to become more independent and democratic, as well as to allocate funds according to the development needs. Over time, the allocation of the Village Fund has seen significant increases. In 2015, the village fund was allocated at IDR 20.7 trillion, with an average of IDR 280 million received by each village. This figure continued to rise in 2016 to IDR 46.98 trillion, reached IDR 60 trillion in 2017, and in 2024, the village fund increased again to IDR 71 trillion. This increasing trend reflects the government's commitment to strengthening villages as an integral part of national development (Kemenkeu, 2024).

However, along with the increasing allocation of village funds, cases of corruption related to village fund management have also risen. According to a report from Indonesia Corruption Watch (ICW), the number of corruption cases in villages has significantly increased since the enactment of the Village Law in 2014. In 2016, there were 17 corruption cases related to village funds, and this number surged to 155 cases in 2022, with 133 of them directly involving village funds. According to the report, village heads have become frequent perpetrators in these corruption cases, with 319 village heads recorded as involved in corruption in 2022 (ICW, 2024).

This phenomenon indicates that despite the increasing allocation of village funds, their management is not always optimal. Many parties, including experts and members of the Parliament, have highlighted the lack of oversight and weaknesses in the village fund allocation mechanism, which have contributed to the rise in corruption cases (Anam et al., 2023). Public accountability, as the obligation of the village government to justify the use of village funds to the community, becomes a crucial aspect in maintaining the transparency of village fund management. In this context, the active role of community participation and strong transparency is essential to reduce the risk of fund mismanagement and ensure that village funds are used in accordance with the needs of the community (Nugroho et al., 2022).

Rahman et al (2022) explains that the phenomenon of village fund management in Indonesia includes an increase in community participation in the decision-making process regarding the allocation and use of village funds. Specifically, there is a trend showing an increase in community participation in managing their village funds, reflecting a growing awareness of the importance of an active role in local development. Village meetings or discussion forums are used to directly involve village residents. Additionally, one of the main concerns is transparency in village fund management due to the limitations or availability of information access for rural communities. This transparency is crucial to prevent the misuse of funds and avoid future issues (Fikri et al., 2018).

The implementation of accountability principles requires the support of various factors, such as competent human resources and adequate information technology support. Information technology, as part of the Fourth Industrial Revolution, can strengthen transparency and accountability in village fund management. Technology allows communities to access information more easily and quickly, which in turn can enhance community participation in managing village funds. This is reflected in Talang Jaya Village, which uses social media to maintain transparency and accountability in village fund management. The community can access development information and oversee the planned use of village funds through social media (Purba et al., 2023).

Considering various previous studies and the phenomena presented by the author, this research offers novelty by incorporating technology as a moderator in the relationship between community participation, transparency, and accountability in village fund management. Although participation and transparency have been widely studied, this research emphasizes the role of technology in strengthening their impact on improving accountability. Technology is not just a tool, but also enhances the effectiveness of village fund management. This study also provides new insights by focusing on village officials in Yogyakarta, highlighting the challenges and opportunities in village fund management in the region. Therefore, this research introduces a new strategy to strengthen village governance in the digital era.

Based on this background, this study aims to analyze the impact of community participation and transparency on village fund management accountability, while considering the role of technology moderation. This research is expected to contribute to the development of more transparent and accountable village fund management policies. Additionally, it aims to promote better village governance in the digital era.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Literature Review

The theoretical framework in this study encompasses various interconnected concepts within the context of village fund management. The Stewardship Theory is a theory that describes a situation where management is not motivated by individual goals but is more focused on achieving the primary objectives of management for the benefit of the organization (Davis et al., 1997). This theory assumes a strong relationship between satisfaction and organizational success. Stewardship theory can be applied to organizational accounting research in the public sector, such as government organizations that are not profit-oriented. The Stewardship Theory explains that financial management by the village government should prioritize public interests over personal ones. In this context, the theory illustrates that the village government, as a "steward," acts in the interest of the community by ensuring transparency and accountability in managing village funds. As stated by Aprilia & Fitria (2020), this

theory is relevant to the public sector, which is not profit-oriented, such as village fund management, by emphasizing the importance of trust and responsibility in managing resources for the community's welfare.

Furthermore, The Trust Theory is an aspect of a relationship that continuously evolves. Trust is the foundation for building and maintaining interpersonal relationships. According to Fukuyama (1996), trust is the mutual belief within a society that enables individuals to unite with one another and contribute to the enhancement of social capital. The Trust Theory emphasizes that trust in the relationship between the community and the village government is crucial in enhancing community participation in village fund management. This trust serves as the foundation for increasing transparency and accountability. This is consistent with the findings of Silvia & Myrna (2023), which show that transparency in village fund management encourages the community to be more actively involved in decision-making and overseeing village funds. High community trust can reduce the risk of fund misuse and improve the success of village development.

Community participation also plays a crucial role in enhancing the accountability of village fund management. A community that is actively involved in planning, supervision, and decision making related to the use of village funds can ensure that the funds are managed properly and in accordance with their needs. This community participation not only increases transparency but also strengthens the legitimacy of village governance and enhances community trust in the village government. As stated by Susetawan et al (2018), without community participation, the risk of village fund misuse and corruption practices becomes significantly greater.

Transparency in village fund management is crucial to ensure that every use of the funds can be accountable to the community. Transparency requires the village government to provide the community with access to the management process and reports on the use of those funds. Without transparency, community trust in the management of village funds will decrease, and the potential for corruption or fund misuse will increase. Therefore, openness and easy access to information are key elements in achieving accountable and effective village fund management (Aprilya & Fitria, 2020).

The development of information technology, such as computers and software, has become an essential part of supporting village governments in managing village funds. With this technology, processes ranging from planning, implementation, bookkeeping, to reporting and accountability can be carried out more efficiently and accurately (Rochmaniah & Rahmawati, 2022). The optimal use of technology not only improves transparency and accountability but also positively impacts the overall quality of village financial reporting.

Hypothesis Development

The Influence of Community Participation on Accountability in Village Fund Management

Community participation plays a crucial role in village fund management through direct involvement in planning, implementation, and evaluation, ensuring accountability and responsiveness to local needs. By engaging citizens in decision-making, it enhances financial efficiency, reduces misuse, and fosters a sense of ownership and responsibility in managing village funds. According to (Mada et al., 2017) any decisions made by the village government must involve the community to prevent misuse and mismanagement in the planning, management, and use of village funds, as well as to ensure greater openness and transparency in the government's accountability for its activities. This opinion is supported by research conducted by Julianto & Dewi (2019) and Yanti & Tiswiyanti (2023) which found that community participation has a positive and significant impact on the success of village fund management.

H1: Community participation has a positive influence on the accountability of village fund management.

The Influence of Transparency on the Accountability of Village Fund Management

Transparency is a step taken by the government to facilitate public access to information. This, in turn, can increase public trust by providing sufficient, factual, and accurate information (Fitri & Arza, 2023). Transparency in the context of stewardship refers to the responsibility of providing open

information to the public and relevant parties. In village fund management, stewardship includes the obligation to ensure adequate transparency, involving the provision of clear and accessible information regarding fund usage, financial policies, and the outcomes of investments. Transparency enhances public trust and strengthens community involvement, creating an environment where information is shared openly. Research by Audia & Mulyani (2023) and Fajri et al (2021) indicates that transparency has a significant impact on the accountability of village fund management.

H2: Transparency has a positive influence on the accountability of village fund management.

The Influence of Technological Development as a Moderator on Community Participation and the Accountability of Village Fund Management

The use of information technology can help village governments manage village fund data, reduce the risk of errors, and enable efficient accountability. This aligns with the principle of Stewardship, which emphasizes that information technology can assist in fulfilling governmental duties, enhancing responsibility, and improving accountability to the public (Indraswari & Rahayu, 2021). This study aims to examine the moderating effect of Information and Communication Technology (ICT) in strengthening the relationship between community participation and the accountability of village fund management. Integrating ICT into village fund management will amplify the impact of community participation on accountability by promoting access to information, transparency, and public involvement in decision-making. Therefore, the proper and wise use of ICT will enhance accountability in the management of village resources.

H3: The development of technology strengthens the positive influence of community participation on the accountability of village fund management.

The Influence of Technological Development as a Moderator on Transparency and the Accountability of Village Fund Management

Transparency is a fundamental aspect of good governance, which is realized through openness and community involvement in government processes (Yanti & Tiswiyanti, 2023). The higher the transparency in village government, the more accountable the village fund management becomes. Greater transparency in planning and financial management makes it easier to achieve accountable governance (Indraswari & Rahayu, 2021). Information technology not only processes and stores data but also transmits it through communication technologies like phones, radio, television, and the internet. The logic behind this hypothesis is that accountability is achieved when transparency is supported by information and communication technology, making it accessible to the entire community (Ani, 2020).

H4: Technological development strengthens the positive influence of transparency on the accountability of village fund management

METHODS

This research uses a quantitative approach. The population for this study consists of village officials and community members in Yogyakarta, especially Sleman and Bantul, who manage village funds and apply information and communication technology in the management of these funds. The selection of Sleman and Bantul as the research areas is influenced by differences in geographical conditions and the implementation of technology. Other regions in Yogyakarta with different geographical locations, such as remote areas, may have limited access to technology and resources, which could affect the research results. Meanwhile, many villages in Sleman and Bantul have already advanced in technology adoption, such as the use of village websites and other supporting information technology tools. This facilitates data collection and allows the research to focus on areas that are more ready to adopt technology.

The research sample consists of 84 respondents. The sampling technique used in this study is convenience sampling, which selects respondents based on ease of access. This research employs multiple regression analysis and the MRA (Moderated Regression Analysis) method. This study uses two independent variables: community participation (X1) and transparency (X2), one dependent

variable: accountability in village fund management (Y), and one moderating variable: technology. The purpose of this study is to determine the extent to which the independent variables influence the accountability of village fund management, with technology moderation as a variable that strengthens this relationship.

The instrument used in this study is a questionnaire designed with a Likert scale to measure respondents' attitudes, perceptions, and opinions related to the variables being studied. The data collection process involves distributing the questionnaire to the selected respondents. After the questionnaires are collected, the data obtained will be analyzed using relevant statistical techniques to test the proposed hypotheses. The data analysis techniques used are multiple linear regression and MRA (Moderated Regression Analysis) with SPSS 25. The framework of thinking in this research is as follows:

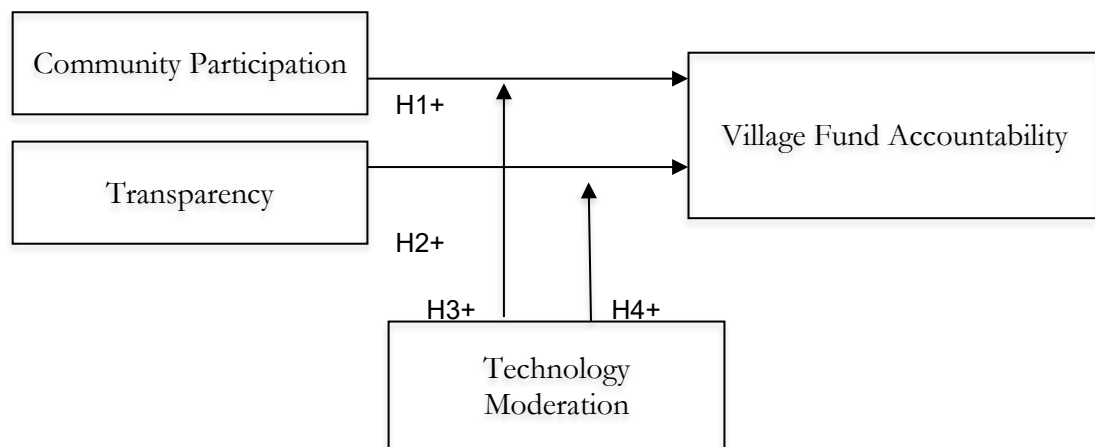


Figure 1. Framework of Thinking

RESULT AND DISCUSSION

From 84 respondents who met the research criteria, data obtained through questionnaires were used to analyze the influence of community participation, transparency, and technology moderation on the accountability of village fund management. The respondents in this study consisted of village government officials who were at least 18 years old and had a minimum of one year of work experience. The respondents were categorized based on age, gender, highest level of education, and length of service in the village government. Table 1 shows the profile of the respondents in this study.

Table 1. Respondent Profile

Category	Gender	Age	Highest Level of Education	Length of Service
Male	59 (70.2%)	-	-	-
Female	25 (29.8%)	-	-	-
Age 21-30 years	-	10 (11.9 %)	-	-
Age 31-40 years	-	31 (36.9 %)	-	-
Age 41-50 years	-	26 (31.0%)	-	-
Age > 50 years	-	17 (20.2%)	-	-
High School or equivalent	-	-	26 (31.0%)	-
Diploma	-	-	11 (13.0%)	-
Bachelor's Degree	-	-	46 (54.8%)	-
Master's Degree	-	-	1 (1.2%)	-
Length of Service 1-5 years	-	-	-	18 (21.4%)
Length of Service 5-10 years	-	-	-	33 (39.3%)
Length of Service > 10 years	-	-	-	33 (39.3%)
Total Respondents	84 (100%)	84 (100%)	84 (100%)	84 (100%)

Source: Processed data (2024)

Based on the data, male respondents dominate with a percentage of 70.2%, while female respondents make up 29.8%. In terms of age, the majority of participants are between 31-40 years old, with a percentage of 36.9%. Regarding the highest level of education, most respondents have a bachelor's degree (54.8%), followed by high school (31%) and diploma (13%). Lastly, in terms of work experience, respondents with 5-10 years and over 10 years of experience each account for 39.3%, making up the majority in this study.

Table 2. Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Community Participation	84	21	32	26.55	2.939
Transparency	84	22	32	25.98	2.879
Technology	84	32	44	36.57	4.333
Village Fund Accountability	84	23	32	27.71	2.744
Community Participation	84	21	32	26.55	2.939

Source: Processed data (2024)

Based on the results of the descriptive analysis, the community participation variable (X1) with 84 respondents has the lowest value of 21, the highest value of 32, a mean of 26.55, and a standard deviation of 2.939. The transparency variable (X2) has the lowest value of 22, the highest value of 32, a mean of 25.98, and a standard deviation of 2.879. The technology development variable (M) has the lowest value of 32, the highest value of 44, a mean of 36.57, and a standard deviation of 4.333. Meanwhile, the accountability of village fund management variable (Y) has the lowest value of 23, the highest value of 32, a mean of 27.71, and a standard deviation of 2.744. The results show that all variables have low variability, indicating consistency among respondents. Community participation and transparency are highly uniform, while technology development shows moderate variation. Village fund management accountability is the most consistent. Overall, the data can be relied upon for further analysis.

Table 3. Normality Test Results

		Unstandardized Residual
N		84
Normal Parameters a, b	Mean	.0000000
	Std.	2.03190175
	Deviation	
Most Extreme Differences	Absolute	.095
	Positive	.095
	Negative	-.042
Test Statistic		.095
Asymp Sig. (2-tailed)		.058 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Processed data (2024)

Based on the results of the normality test presented in the table above, the data is normally distributed. This can be seen from the Asymp. Sig (2-tailed) value of 0.058, which is greater than the alpha value of 0.05. It can be concluded that the residual data in this study is normally distributed, which strengthens the normality of the regression model used in the research.

Table 4. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
Community Participation	0.338	2.963
Transparency	0.290	3.447
Technology	0.310	3.227

a. Dependent Variable: Village Fund Accountability

Source: Processed data (2024)

Based on the data that has been tested above, it can be observed that this study does not exhibit multicollinearity. This is evidenced by the tolerance values being greater than 0.1 and the VIF values being less than 10. The community participation variable has a tolerance value of 0.338 and a VIF of 2.963. The transparency variable has a tolerance value of 0.290 and a VIF of 3.447, while the technology development variable has a tolerance value of 0.310 and a VIF of 3.227.

Table 5. Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficient Beta		t	Sig.
	B	Std. Error				
(Constant)	0.002	0.003			0.819	0.415
Community Participation	-0.009	0.074	-0.029		-0.126	0.900
Transparency	0.046	0.088	0.134		0.526	0.600

a. Dependent Variable: Village Fund Accountability

Source: Processed data (2024)

Based on the table above, it can be concluded that no heteroscedasticity symptoms are present in this study. This is observed from the significance values of each independent variable being greater than 0.05. The community participation variable has a Sig. value of 0.900. The transparency variable has a Sig. value of 0.600, while the technology development variable has a Sig. value of 0.141.

Table 6. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	327.695	3	109.232	26.614	.000
	Residual	328.341	80	4.104		
	Total	656.036	83			

a. Dependent Variable: Village Fund Accountability

Source: Processed data (2024)

Based on the results of the F test above, it shows a significant effect of the independent variables on the dependent variable. This is indicated by a significance value of $0.000 < 0.05$ and an F calculated value of $26.614 >$ the F table value of 2.73. Therefore, it can be concluded that the model in this study can be considered a good fit.

Table 7. Coefficient of Determination (R^2) Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.731 ^a	0.534	0.516	1.90846

Source: Processed data (2024)

Based on Table 7, the Adjusted R Square value of 0.516 indicates that 51.6% of the variability in village fund accountability can be explained by community participation, transparency, and technology. The remaining 48.4% is influenced by other factors not included in this study. This suggests that the research model provides a fairly good level of contribution in explaining the relationships between the variables.

Table 8. T Test Results

Model	Unstandardized Coefficients		Standardized Coefficient Beta	t	Sig.
			Std. Error		
(Constant)	10,765	2,023		5,321	0,000
Community Participation	0,428	0,121	0,458	3,524	0,001
Transparency	0,638	0,132	0,669	4,817	0,000

a. Dependent Variable: Village Fund Accountability

Source: Processed data (2024)

The results presented in the table above show that the t-statistic for community participation is 3.524, which is greater than the t-table value of 1.990, and the significance level is 0.001, which is less than 0.05. This means that H1 is accepted, indicating that community participation has a positive and significant effect on the accountability of village fund management. Community involvement in the supervision and decision-making process related to the management of village funds serves as a vital form of social control. Through active participation, the community can ensure that the use of village funds is carried out transparently, which ultimately increases the accountability of the village government. Furthermore, community participation provides space for constructive feedback, which can prevent misuse of funds and ensure that the fund management aligns with the needs and expectations of the community. This, in turn, strengthens the accountability of the village government and ensures more efficient and targeted use of resources. Thus, community participation has been proven to have a positive impact on improving the accountability of village fund management.

The t-statistic for the transparency variable is 4.817, which is greater than the t-table value of 1.990, and the significance level is 0.000, which is less than 0.05. This shows that H2 is accepted, indicating that transparency has a positive and significant effect on the accountability of village fund management. Transparency in the management of village funds allows the community to easily access clear and accurate information regarding the use of these funds. With transparency, the village government is required to be open about budget allocation and usage, which can reduce the potential for misuse of funds. Additionally, transparency also increases public trust in the village government, as the community feels more involved and monitored in the fund management process. This, in turn, strengthens the accountability of the village government in managing village funds more responsibly and efficiently. Therefore, transparency has been proven to have a significant impact on improving the accountability of village fund management.

Table 9. Moderation Test Results

Model	Unstandardized Coefficients		Standardized Coefficient Beta	t	Sig.
			Std. Error		
(Constant)	80,446	3,057		26,313	0,000
Community Participation (X1)	-1,092	0,344	-1,169	-3,173	0,002
Transparency (X2)	-0,809	.374	-0,849	-2,166	0,033
Technology (M)	-1,877	0,073	-3,044	-25,881	0,000
Community Participation with Technology (X1M)	0,038	0,009	3,043	4,105	0,000
Transparency with Technology (X2M)	0,029	0,010	2,321	3,024	0,003

a. Dependent Variable: Village Fund Accountability

Source: Processed data (2024)

As seen in the table above, the significance value for the interaction variable between community participation and technology development is 0.000, which is less than 0.05. This indicates that the technology development variable is able to moderate the relationship between community participation and the accountability of village fund management. Thus, H3 is accepted, as there is a significant moderation effect of technology development on this relationship. The development of technology, such as the use of digital applications or online platforms, allows the community to more easily participate in the supervision and decision-making processes related to the management of village funds. Technology provides wider and faster access for the community to obtain information regarding the allocation and use of the village budget. Furthermore, technology also enables the community to provide real-time feedback, which accelerates the reporting process and follow-up on existing issues. This makes community participation more effective and empowering, ultimately enhancing accountability in the management of village funds. Therefore, H3 is accepted, as technology has been proven to significantly moderate the relationship between community participation and accountability.

Additionally, the significance value for the interaction variable between transparency and technology development is 0.003, which is also less than 0.05. This shows that the technology development variable is able to moderate the relationship between transparency and the accountability of village fund management. Thus, H4 is also accepted, as technology development significantly strengthens the relationship between transparency and accountability. The development of technology, such as the use of digital platforms for reporting and communication, enables the community and other stakeholders to access information more quickly and easily. Technology also facilitates the monitoring and evaluation processes, making the management of village funds more transparent and accountable. When information related to village fund management is available in real-time and can be monitored by the public, it reduces the opportunities for misuse of funds and increases public trust in the village government. Thus, technology not only supports transparency but also enhances its impact on the accountability of village fund management. Therefore, hypothesis H4 is accepted, indicating that technological development plays a moderating role that strengthens the positive relationship between transparency and the accountability of village fund management.

CONCLUSION

Based on the research findings from 84 village government officials in Yogyakarta, it can be concluded that community participation has a positive and significant effect on the accountability of village fund management. This is because the involvement of the community in supervision and decision-making creates social control that strengthens the responsibility of village officials in using the funds transparently and in accordance with public needs. Additionally, transparency also has a positive and significant influence as it provides the community with clear access to information, which ultimately reduces the potential for misuse of funds and enhances public trust in the management of village funds. Furthermore, technological development has been shown to moderate the relationship between community participation and transparency in accountability significantly. This is because technology enables faster and more accurate access to information, communication, and reporting, thereby strengthening the impact of both factors in improving the accountability of village fund management in the digital era.

The findings of this study are expected to encourage village governments to enhance community participation in the management of village funds by providing better access to decision making and supervision processes. The importance of transparency should also be emphasized by implementing digital platforms that facilitate easier access to information and fund usage reporting. Furthermore, this study suggests that both village and regional governments strengthen policies related to technology in village fund management, including the development of digital infrastructure to accelerate communication and oversight, aiming to achieve more transparent and accountable governance.

This research has limitations, as the sample was taken only from a few nearby villages, which may affect its representativeness of the overall village population in Yogyakarta, considering the

differences in characteristics and socio-economic conditions in other villages. For future research, it is recommended that the sample be expanded to include villages from various locations with diverse geographical and demographic characteristics to allow for more accurate generalizations. Future studies may also consider other relevant variables, such as the impact of village official training or central government policies, to enrich the understanding of factors that influence the successful management of village funds.

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