



**THE EFFECT OF INTERNAL CONTROL AND THE VILLAGE
FINANCIAL SYSTEM ON THE MANAGERIAL PERFORMANCE
OF VILLAGE OFFICIALS**
(A Study in the Villages of West Limboto District)

**PENGARUH PENGENDALIAN INTERN DAN SISTEM KEUANGAN
DESA TERHADAP KINERJA MANAJERIAL APARATUR DESA**
(Studi Di Desa-Desa Kecamatan Limboto Barat)

Mochammad Arief Pratama^{1*}, Harun Blongkod², Mulyani Mahmud³

^{1*} University of Gorontalo, Email: ariefpratama241@gmail.com

² University of Gorontalo, Email: blongkod@ung.ac.id

³ University of Gorontalo, Email: mulyani@ung.ac.id

*email koresponden: ariefpratama241@gmail.com

DOI: <https://doi.org/10.62567/micjo.v3i3.2664>

Abstract

This study aims to determine the influence of internal control and the village financial system on the managerial performance of village apparatus in the villages of West Limboto District. This research employed a quantitative method. The data used in this study were primary data collected through questionnaires distributed to village apparatus in West Limboto District, resulting in a sample of 118 respondents. The sampling technique used was purposive sampling. The analytical tool employed was multiple linear regression analysis. The results indicate that the Village Financial System has a positive effect on the Managerial Performance of Village Apparatus, whereas Internal Control does not have a positive effect on the Managerial Performance of Village Apparatus.

Keywords : Internal Control, Village Financial System, Managerial Performance.

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh pengendalian internal dan sistem keuangan desa terhadap kinerja manajerial aparat desa di desa-desa Kabupaten Limboto Barat. Penelitian ini menggunakan metode kuantitatif. Data yang digunakan dalam penelitian ini adalah data primer yang dikumpulkan melalui kuesioner yang dibagikan kepada aparat desa di Kabupaten Limboto Barat, menghasilkan sampel sebanyak 118 responden. Teknik pengambilan sampel yang digunakan adalah purposive sampling. Alat analisis yang digunakan adalah analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa Sistem Keuangan Desa berpengaruh positif terhadap Kinerja Manajerial Aparat Desa, sedangkan Pengendalian Internal tidak berpengaruh positif terhadap Kinerja Manajerial Aparat Desa.

Kata Kunci : Pengendalian Internal, Sistem Keuangan Desa, Kinerja Manajerial.



1. INTRODUCTION

According to Law Number 6 of 2014 concerning Villages (2016), Article 1 paragraphs 1 and 10, a village is a legal community unit with territorial boundaries that has the authority to regulate and manage governmental affairs and the interests of the local community based on community initiatives, original rights, and/or traditional rights recognized and respected within the governmental system of the Unitary State of the Republic of Indonesia. Meanwhile, according to Sutardjo Kartohadikusumo (2015, p. 9), a village is a legal community unit inhabited by a group of people who possess the authority to conduct and manage their own governance.

Internal control is an integral process of actions and activities carried out by management (executives) and all levels of personnel to provide reasonable assurance regarding the achievement of organizational objectives, operational effectiveness and efficiency, reliability of financial reporting, safeguarding of state assets, and compliance with applicable laws and regulations (Mahmudi, 2019). Internal control consists of several components, namely the control environment, risk assessment, information and communication, control activities, and monitoring (Ibnianti, 2017). Based on the study conducted by Ibnianti (2017), internal control was found to have no significant effect on government performance. This finding is inconsistent with the studies conducted by Mattoasi et al. (2021) and Candrakusuma and Jatmiko (2017), which concluded that internal control has a positive effect on local government performance. These findings indicate that the better the internal control system is established and implemented, the more government performance can be improved.

The Village Financial System (SISKEUDES) is an application developed by the Financial and Development Supervisory Agency (BPKP) to facilitate village financial reporting and ensure that village financial management is carried out optimally. This application functions as a tool to ensure that village financial management is conducted in accordance with applicable laws and regulations. SISKEUDES represents the implementation of information technology in the form of an application designed to promote accountability in village financial management and reporting (Asih et al., 2022).

According to the studies conducted by Aziiz and Prastiti (2019), Sugiarti and Yudianto (2017), and Wardani and Andriyani (2017), the utilization of information technology has a significant effect on the accountability of village fund management. By utilizing technology, the financial reporting process becomes faster and more accessible, thereby enhancing the accountability of village fund management (Kusuma et al., 2022).

Managerial performance is the regular outcome of managers' actions based on predetermined objectives, standards, and criteria. Furthermore, managerial work refers to the output generated from the utilization of inputs over a specific period of time. According to Juniarti and Evelin (2003), performance is defined as the work results achieved by an individual or a group of individuals within an organization, in accordance with their respective authorities and responsibilities, in order to achieve organizational objectives.

Therefore, it can be concluded that managerial performance refers to the performance of individual members of an organization in carrying out managerial activities, including planning, decision-making, coordination, staffing, negotiation, representation, and overall effectiveness.

The main concept of managerial performance is the process of managing and developing performance standards that reflect best practices in order to establish direction, monitor and measure performance, collect feedback, and take appropriate actions. The next activity in the performance management process is conducting an evaluation. The evaluation includes the achievement of objectives, competencies attained, contributions to core values, accomplishments in implementing personal development plans, future prospects, job-related aspirations, and comments regarding supervisory support.

The results of the evaluation provide feedback on performance responsibilities and ultimately serve as the basis for performance appraisal by considering work outcomes and achievements. The appropriate evaluation method depends on the type of organization and the nature of the work performed



Village financial management is one of the important aspects in promoting development and improving welfare in rural areas. The government has allocated a substantial amount of village funds, reaching approximately IDR 60 trillion in 2018, with an average allocation of around IDR 800 million per village. This significant allocation is expected to substantially enhance the success of village development programs. However, despite its considerable potential, village fund management faces various challenges, particularly the increasing incidence of corruption at the village level.

Observational data indicate that the number of corruption cases in villages has increased significantly from year to year, raising concerns regarding the effectiveness and accountability of village fund management. Therefore, serious attention to governance and supervisory mechanisms is required to ensure that village funds are utilized properly and for their intended purposes. In terms of law enforcement, corruption cases in villages have been predominantly handled by the Indonesian National Police, which managed 81 cases, followed by the Prosecutor's Office with 72 cases, and the Corruption Eradication Commission (KPK) with one case, as reported by Indonesia Corruption Watch (ICW).

The factors contributing to corruption in rural areas are quite diverse. Budget misuse is the most common form of corrupt behavior, accounting for 51 corruption cases. Other forms include embezzlement of funds (32 cases), falsification of reports (17 cases), implementation of fictitious projects or activities (15 cases), and budget mark-ups (14 cases).

The phenomena related to village fund management indicate the necessity of implementing effective internal control and village financial systems to improve managerial performance and reduce fraud or misconduct within village governments. As discussed previously, several variables are believed to influence the managerial performance of village apparatus. A study conducted by Agus Wahyudi (2020) found that the internal control system moderates the relationship between the utilization of the Village Financial System application and the managerial performance of village officials. This finding suggests that when village officials possess adequate competence in utilizing the Village Financial System, their managerial performance improves, particularly when supported by effective internal control exercised by the village head.

Based on the background and phenomena described above, the researcher is interested in conducting a scientific study entitled: **“The Effect of Internal Control and the Village Financial System on the Managerial Performance of Village Apparatus.”**

2. RESEARCH METHOD

This study employs a quantitative research approach. According to Sugiyono (2019), the quantitative method is a research approach based on the philosophy of positivism. This approach is used to investigate specific populations or samples, where data are collected through research instruments and analyzed using quantitative or statistical techniques. The primary purpose of this method is to test predetermined hypotheses.

The data collection technique used in this study is primary data. Primary data refer to data obtained directly from the original source through field research or direct observation (Sugiyono, 2019). The data collection method employed in this research is a survey using questionnaires distributed through Google Forms.

According to Sugiyono (2019), a questionnaire is a data collection technique that involves presenting a set of written questions or statements to respondents for their responses. In this study, the questionnaire serves as the research instrument for collecting data from respondents through written questions that can be accessed and completed via the Google Forms platform. This approach enables the researcher to obtain responses and information from participants in a structured and efficient manner.



3. RESULT AND DISCUSSION

Classical Assumption Test Results

1. Normality Test

The normality test aims to determine whether the residuals in the regression model are normally distributed. A good data distribution is characterized by a normal distribution pattern, meaning that the data are neither skewed to the left nor to the right and do not exhibit excessive kurtosis. Several methods can be used to assess whether the data are normally distributed. However, in this study, the normality test was conducted using the Kolmogorov–Smirnov test by examining the significance value.

The testing criteria are as follows:

- If the significance value is greater than 0.05, the data are considered to be normally distributed.
- If the significance value is less than 0.05, the data are considered not to be normally distributed.

The results of the normality test using the Kolmogorov–Smirnov test are presented below:

Results of the Kolmogorov–Smirnov Normality Test

One sample Kolmogorov-Smirnov		Unstandardized Residual
N		118
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.68179568
Most Extreme Differences	Absolute	.052
	Positive	.052
	Negative	-.051
Test Statistic		.052
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source : SPSS processed data, 2025

Based on the results of the normality test using the Kolmogorov–Smirnov test, as presented in Table 4.9, the Asymp. Sig. (2-tailed) value for the Internal Control (X1), Village Financial System (X2), and Managerial Performance (Y) variables is 0.200, which is greater than 0.05 ($0.200 > 0.05$). Therefore, it can be concluded that the data are normally distributed.

2. Multicollinearity test result

The multicollinearity test is conducted to determine whether the independent variables are free from multicollinearity problems. In this study, the multicollinearity test was performed by examining the Variance Inflation Factor (VIF) values. If the tolerance value is greater than 0.10 and the VIF value is less than 10, it can be concluded that the regression model is free from multicollinearity issues.

Multicollinearity test result

Model	Collinearity statics	
	Tolerance	VIF
1 Pengendalian Intern	.177	5.661
2 Sistem Keuangan Desa	.177	5.661

Source: SPSS processed data, 2025

Based on Table, it can be seen that the tolerance value for all independent variables (X1 and X2) is 0.177, which is greater than 0.10 ($0.177 \geq 0.10$), while the VIF value is 5.661, which is less than 10 ($5.661 \leq 10$). Based on these results, it can be concluded that there is no indication of multicollinearity among the independent variables.

3. Heterokedasticity Test Results

The heteroscedasticity test aims to determine whether there is inequality in the variance of residuals across observations in the regression model. In other words, this test is conducted to assess whether the residual variance remains constant for all observations. The results of the heteroscedasticity test in this study are presented as follows:



Glejser Test Heterokedasticity test result

Coefficients ^a						
Model		Umstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.003	.787		2.554	.012
	Pengendalian Intern	-.024	.038	-.138	-.625	.533
	Sistem keuangan desa	.009	.048	.042	.192	.848

Source: SPSS processed data, 2025

Based on Table, all variables analyzed in this study satisfy the heteroscedasticity test criteria, as the significance value of each variable is greater than 0.05. Therefore, it can be concluded that there is no indication of heteroscedasticity in this study.

Simple Regression Analysis

To determine the effect of Internal Control and the Village Financial System on the Managerial Performance of Village Apparatus, data analysis was conducted using SPSS version 25. The results of the coefficient estimation and constant value calculation are presented in the following table:

Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model		Umstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.464	1.223		3.651	.000
	Pengendalian Intern	-.003	.059	-.005	-.051	.959
	Sistem keuangan desa	.703	.075	.906	9.416	.000

Source: SPSS processed data. 2025

Based on Table 4.12 above, the multiple linear regression equation in this study can be formulated as follows:

$$Y = 4.464 - 0.003X_1 + 0.703X_2 + e$$

The explanation of the regression equation is as follows:

1. Constant Value

The constant value of 4.464 indicates a fixed value of managerial performance. This means that when there is no influence from the independent variables, namely Internal Control (X_1) and the Village Financial System (X_2), the value of Managerial Performance (Y) is 4.464.

2. Regression Coefficient of Internal Control (X_1)

The regression coefficient of the Internal Control variable (X_1) is -0.003 . This indicates that a one-unit increase in the Internal Control variable is associated with a 0.003-unit decrease in Managerial Performance, assuming that the other variables remain constant.

3. Regression Coefficient of the Village Financial System (X_2)

The regression coefficient of the Village Financial System variable (X_2) is 0.703. This indicates that a one-unit increase in the Village Financial System variable is associated with a 0.703-unit increase in Managerial Performance, assuming that the other variables remain constant.

Hypothesis Test Results

1. R-Square Test (Coefficient of Determination)

The coefficient of determination (R^2) is used to measure the extent to which the independent variables, namely Internal Control (X_1) and the Village Financial System (X_2), collectively explain the variation in the dependent variable, Managerial Performance (Y). The results of the coefficient of determination analysis are presented as follows:



Results of the Coefficient of Determination Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.901 ^a	.812	.809	1.696

a. Predictors: (Constant), pengendalian intern (X₁), sistem keuangan desa (X₂)

Source: SPSS processed data. 2025

Based on Table 4.13 above, the Adjusted R Square value indicates the coefficient of determination, which reflects the proportion of variance in the dependent variable explained by the independent variables. The Adjusted R Square value is 0.809 or 80.9%, indicating that the variability of the Managerial Performance (Y) variable can be explained jointly by the Internal Control (X₁) and Village Financial System (X₂) variables.

Meanwhile, the remaining 19.1% of the variability in Managerial Performance is explained by other variables not included in this research model.

2. F-Test (Simultaneous Test)

The F-test is used to determine whether all independent variables, namely Internal Control (X₁) and the Village Financial System (X₂), included in the regression model simultaneously influence the dependent variable, Managerial Performance (Y).

The decision criteria for the F-test are as follows:

- If the calculated F-value (F-statistic) is less than the critical F-value (F-table), the independent variables do not simultaneously affect the dependent variable.
- If the calculated F-value (F-statistic) is greater than the critical F-value (F-table), the independent variables simultaneously affect the dependent variable.

The results of the F-test are presented as follows:

Results of the Simultaneous F-Test

ANOVA^a

Model		Sum of Squares	df	Mean square	f	Sig.
1	Regression	1430.158	2	715.079	248.496	.000 ^b
	Residual	330.927	115	2.878		
	Total	1761.085	117			

a. Dependent Variable : Kinerja manajerial (Y)

b. Predictors : (Constant), sistem keuangan desa (X₂), pengendalian intern (X₁)

Source: SPSS processed data. 2025

Based on Table 4.14, the results of the F-test show a significance value of 0.000, which is less than 0.05 ($0.000 < 0.05$). Therefore, it can be concluded that the Internal Control (X₁) and Village Financial System (X₂) variables simultaneously have a significant effect on the Managerial Performance of Village Apparatus (Y).

3. Partial t-Test

The t-test is conducted to determine the partial or individual effect of Internal Control (X₁) and the Village Financial System (X₂) on the Managerial Performance of Village Apparatus (Y). The results of the hypothesis testing for each variable are presented as follows:

Results of the Partial t-Test

Coefficients ^a						
Model		Umstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.464	1.223		3.651	.000
	Pengendalian Intern	-.003	.059	-.005	-.051	.959
	Sistem keuangan desa	.703	.075	.906	9.416	.000



- a. Dependent Variable: Kinerja manajerial aparatur desa

Source: SPSS processed data. 2025

Based on Table 4.15 above, the critical t-value used to determine whether to accept or reject the hypotheses must first be identified. The t-table value depends on the degree of freedom (df) and the significance level employed. Using a significance level of **0.05** and a degree of freedom of $df = n - k - 1 = 118 - 2 - 1 = 115$, the critical t-value is **1.980**. The results of the analysis are as follows:

1. The Effect of Internal Control (X_1) on the Managerial Performance of Village Apparatus. Based on the test results, the Internal Control variable has a calculated t-value (t-statistic) of 0.051. When compared with the critical t-value (1.980), it is evident that $0.051 < 1.980$. This indicates that Internal Control does not have a significant effect on the Managerial Performance of Village Apparatus. In other words, the level of Internal Control does not have a meaningful impact on managerial performance in this study. Although internal control mechanisms may already exist in the research area, they may not have been implemented optimally in practice, thereby limiting their direct influence on the managerial performance of village apparatus.
2. The Effect of the Village Financial System (X_2) on the Managerial Performance of Village Apparatus. The Village Financial System variable has a calculated t-value (t-statistic) of 9.416. Since $9.416 > 1.980$, this variable has a significant effect on the Managerial Performance of Village Apparatus. The positive t-value indicates a positive relationship, meaning that the more effective the implementation of the Village Financial System, the higher the managerial performance of village apparatus. Therefore, improvements in the Village Financial System significantly contribute to enhancing managerial performance.

Discussion

Based on the results of the study obtained through SPSS data analysis, Internal Control and the Village Financial System simultaneously affect the Managerial Performance of Village Apparatus. The Village Financial System variable has a significant effect on Managerial Performance when tested partially, whereas Internal Control does not have a significant effect on the Managerial Performance of Village Apparatus when tested individually.

These findings are further elaborated and discussed in the discussion section of this study.

1. The Effect of Internal Control on the Managerial Performance of Village Apparatus

The Likert Scale is used to measure the attitudes, opinions, and perceptions of individuals or groups regarding social phenomena. Responses to each instrument item using the Likert Scale range from very positive to very negative (Sugiyono, 2023). The measurement results of the Internal Control variable based on the Likert Scale indicate that all indicators achieved average scores within the good category, namely within the range of above 3.00 and below 4.00.

This condition suggests that village apparatus have implemented the elements of internal control reasonably well in carrying out organizational activities. Nevertheless, the results of the statistical analysis did not demonstrate a significant effect on the performance of village apparatus. This finding indicates that the implementation of effective internal control does not necessarily lead directly to improved managerial performance, as there may be other factors that have a more dominant influence on the performance of village apparatus.

This finding is supported by the study conducted by Suharwini (2022), which reported that internal control did not have a significant effect in the research context. Similarly, the study by Melasary Ranti (2016) reached the same conclusion, finding that internal control did not significantly affect managerial performance.

2. The Effect of the Village Financial System on the Managerial Performance of Village Apparatus

Based on the results of the analysis, the **Village Financial System** has a significant effect on **Managerial Performance**, with the Likert Scale results predominantly falling within the **Good/High** category. The effective implementation of the Village Financial System has a positive impact on the



managerial performance of village apparatus. A well-structured and transparent financial system assists village officials in the processes of planning, implementation, administration, and financial reporting in a more effective and efficient manner.

Through the existence of a clear financial system, village apparatus are able to perform their duties and responsibilities in a timely, accurate, and compliant manner in accordance with applicable regulations. In addition, the utilization of the Village Financial System enhances coordination, supervision, and decision-making in village budget management, thereby improving the managerial performance of village apparatus.

The implementation of the Village Financial System also promotes accountability and transparency in the management of village funds. Village officials who understand and are capable of operating the system effectively can more easily prepare accountability reports and minimize administrative errors as well as budget misuse. Therefore, the Village Financial System functions not only as an administrative tool but also as a mechanism for improving the quality of managerial performance among village apparatus in achieving good village governance.

This finding is supported by the study conducted by Wahyudi (2019), which found that the Village Financial System has a significant effect on the managerial performance of village apparatus.

3. The Effect of Internal Control and the Village Financial System on the Managerial Performance of Village Apparatus

Based on the results of the multiple linear regression analysis, the probability value obtained from the hypothesis testing was lower than the alpha value of 0.05. Therefore, it can be concluded that only the Village Financial System variable has a significant effect on the Managerial Performance of Village Apparatus, whereas the Internal Control variable has a relatively low coefficient and does not have a significant effect.

Based on the coefficient of determination (R Square) value of 0.809, it can be interpreted that 80.9% of the variability in the managerial performance of village apparatus in the villages of West Limboto District can be explained by the Internal Control and Village Financial System variables. The remaining 19.1% is explained by other variables that were not included in this study.

The findings regarding the influence of Internal Control and the Village Financial System on the Managerial Performance of Village Apparatus are consistent with Stewardship Theory. This theory explains that village apparatus, as managers of public organizations, are expected to act in the interests of the community and the organization rather than pursuing personal interests alone. Therefore, they are motivated to perform their duties responsibly in order to achieve organizational goals and improve public welfare.

4. CONCLUSION

After reviewing the research results that have been discussed, the following conclusions can be drawn:

1. The internal control variable does not have a significant effect on the managerial performance of village officials in villages in West Limboto District. This indicates that the implementation of internal control has not been able to optimally improve the managerial performance of village officials. This condition may occur because the internal control applied is still administrative in nature and has not been implemented effectively in supporting the managerial activities of village officials. In addition, the managerial performance of village officials is likely influenced more by other factors such as human resource competence, work experience, and the use of technology in village government administration.
2. The village financial system variable has a significant effect on the managerial performance of village officials in villages in West Limboto District. This shows that the better the implementation of the village financial system, the higher the managerial performance of village officials in carrying out the functions of planning, organizing, implementing, and supervising village government activities. The village financial system helps village officials manage finances more



effectively, transparently, and accountably so that the decision-making process can be carried out more accurately and quickly.

5. REFERENCES

- D. Sunyoto, *Analisis Regresi dan Uji Hipotesis*. Yogyakarta: Penerbit MedPress, 2009.
- P. D. Sugiyono, *METODE PENELITIAN KUANTITATIF, KUALITATIF DAN R&D*. Bandung, Indonesia: ALFABETA, 2023.
- N. N. Suharwini, L. M. Furkan, and K. Kunci, "Pengaruh Audit Manajemen Dan Kualitas Pengendalian Intern Terhadap Kinerja Manajerial Dengan Good Corporate Governance Sebagai Variabel Moderasi," vol. 8, no. September, pp. 365–374, 2022.
- R. MELASARI, "PENGARUH PENGENDALIAN INTERN DAN PENERAPAN PRINSIP-PRINSIP GOOD CORPORATE GOVERNANCE TERHADAP KINERJA MANAJERIAL (Studi Empiris Pada Perusahaan Perbankan Di Tembilahan)," vol. 5, pp. 1–7, 2016.
- A. Wahyudi, S. Ngumar, and B. Suryono, "Faktor-Faktor Yang Mempengaruhi Kinerja Manajerial Perangkat Desa (Studi Pada Perangkat Desa Di Kabupaten Factors That Affect Managerial Performance of Village Devices (Study on Village Devices in Sumbawa District)," *J. Ris. Akunt. Mercu Buana*, vol. 5, no. 2, pp. 111–131, 2019.
- Ni Putu Nofy Megantari, & Ni Putu Ayu Kusumawati. e-ISSN 2798-8961 *Pengaruh Sistem Keuangan Desa, Partisipasi Penganggaran, Dan Pengawasan Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Empiris pada Desa Se-Kecamatan Denpasar Utara)*
- Arfiansyah, A., Tinggi, S., Islam, A., Astuti, M., & Pendahuluan, W. (2020). *Journal of Islamic Finance and Accounting Pengaruh Sistem Keuangan Desa dan Sistem Pengendalian Intern Pemerintah Terhadap Akuntabilitas Pengelolaan Dana Desa. Journal of Islamic Finance and Accounting*, 3(1), 67–82. <http://ejournal.iainsurakarta.ac.id/index.php/jifa>
- Asih, K. G., Made, I., Adiputra, P., Ekonomi, J., & Akuntansi, D. (2022). *ANALISIS PENERAPAN APLIKASI SISTEM KEUANGAN DESA (SISKEUDES) VERSI 2.0.3 DALAM MENINGKATKAN KUALITAS AKUNTABILITAS KEUANGAN DESA PADA MASA PANDEMI COVID-19 (Studi Pada Desa Kalibukbuk, Kec. Buleleng, Bali)*. In *Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha (Vol. 13)*.
- Dana Desa, P. (n.d.). *PENGARUH SISTEM KEUANGAN DESA DAN SISTEM PENGENDALIAN INTERN TERHADAP AKUNTABILITAS*.
- Dhesta Nugrahaeni, I., Febriyani, S., & Author, C. (2022). *Amal Insani (Indonesian Multidiscipline Of Social Journal) THE INFLUENCE OF BUDGETARY PARTICIPATION, DECENTRALIZATION, ORGANIZATIONAL COMMITMENT, AND INTERNAL CONTROL SYSTEMS ON THE MANAGERIAL PERFORMANCE OF REGIONAL GOVERNMENT APPARATUSES*. 2(2).
- Kusuma, D., Ardhiarisca, O., Negeri Jember, P., & Matrip BOX, J. P. (2022). *PENGLOLAAN KEUANGAN DESA (Studi pada Desa di Kecamatan Kota Sumenep Kabupaten Sumenep)*. In *Jurnal Akuntansi Terapan dan Bisnis (Vol. 2, Issue 1)*.
- Priantono, S., & Vidiyastutik, D. (2022). *The Influence of Internal Control System and Accountability of Village Fund Allocation Management on Village Financial Performance. International Journal of Social Science and Business*, 6, 18–26. <https://doi.org/10.23887/ijssb.v6i1>
- Wardani, Q. A., Firdausi Mustoffa, A., & Ardiana, T. E. (2022). *Pengaruh Sistem Keuangan Desa Kompetensi Sumber Daya Manusia, Dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Desa*. In *MAKSIMUM Media Akuntansi Universitas Muhammadiyah Semarang (Vol. 12, Issue 2)*. <https://jurnal.unimus.ac.id/index.php/MAX>
- Warsaleh, A., & Indayani, dan. (2023). *THE EFFECT OF SISKEUDES IMPLEMENTATION, VILLAGE APPARATUS TRAINING, AND INTERNAL CONTROL SYSTEM ON THE QUALITY OF VILLAGE FINANCIAL REPORTS (The Study of Villages in Simeulue Regency, Aceh Province)*. 13(2), 83–97.