

The Effect of Rural Fund Management Accountability and Internal Control to Prevent Corruption

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INDEXING

Keywords:

Accountability;
Internal Control;
Corruption

ABSTRACT

The purpose of this study is to find out the effect of accountability of rural fund management and internal control to prevent corruption in villages at bojongpicung district of Cianjur regency. The objects of the study are local village heads, village devices, Village Representative (BPD) and BPD members and community leaders. The sampling criteria are people who understand and are directly involved in the management of the Rural Fund. The sample consisted of 66 people consisting of 11 Local village heads, Village officials, village secretaries, regional executives, technical implementers, BPD and BPD members, as well as community leaders in each village. Then conducted interviews and distributing questionnaires. The results showed that partially Accountability of Rural Fund Management and Internal Control had no effect on Corruption Prevention Efforts, as evidenced by the results of the significance test above 5%. Likewise, the test results simultaneously and together the two variables do not have an effect on the Efforts to Prevent Corruption Crimes, as evidenced by the significance test results above 5%. The basic of theory are the Ministry of Home Affairs Regulation Number 20 of 2018 concerning Rural Financial Management, the Auditing Book (Practical Guidelines for Examination of Accountants by Public Accountants) by Sukrisno Agoes and the Corruption Education Book for Universities published by the Ministry of Education and Culture of the Republic of Indonesia.

Kata kunci:

Akuntabilitas;
Pengendalian Intern;
Korupsi

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh variabel X1 yaitu Akuntabilitas Pengelolaan Dana Desa dan pengaruh variabel X2 yaitu Sistem Pengendalian Intern terhadap variabel Y yaitu Upaya Pencegahan Tindak Pidana Korupsi pada Desa-Desa di wilayah Kecamatan Bojongpicung Kabupaten Cianjur. Objek Penelitian adalah Para Kepala Desa, Perangkat Desa, BPD dan anggota BPD serta Tokoh-tokoh Masyarakat. Adapun kriteria pengambilan sampel adalah orang yang mengerti dan terlibat secara langsung dalam pengelolaan Dana Desa. Sampel berjumlah 66 orang terdiri dari para Kepala Desa berjumlah 11 orang, para perangkat Desa, para sekretaris desa, pelaksana kewilayahan, pelaksana teknis, para BPD dan anggota BPD, serta Tokoh Masyarakat di setiap Desa. Kemudian dilakukan wawancara dan penyebaran kuesioner. Hasil penelitian menunjukan bahwa secara parsial Akuntabilitas Pengelolaan Dana Desa dan Pengendalian Intern tidak berpengaruh terhadap Upaya Pencegahan Tindak Pidana Korupsi, dibuktikan dengan hasil uji signifikansi diatas 5%. Begitupun hasil uji secara simultan dan bersama-sama kedua variabel tersebut tidak mempunyai pengaruh terhadap Upaya Pencegahan Tindak Pidana Korupsi dengan dibuktikan hasil uji signifikansi diatas 5%. Landasan teori yang digunakan adalah Peraturan Menteri Dalam Negeri Nomor 20 tahun 2018 Tentang Pengelolaan Keuangan Desa, Buku Auditing (Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik) oleh Sukrisno Agoes dan Buku Pendidikan Anti Korupsi Untuk Perguruan Tinggi yang diterbitkan oleh Kementerian Pendidikan dan Kebudayaan Republik Indonesia.

Article History

Received 5 Feb 2017; Revised 15 Sept 2017; Accepted 25 Oct 2017

INTRODUCTION

ICW, which stands for Indonesia Corruption Watch, has issued an outlook on rural funds in 2018. In the outlook, it mentions the increasing potential for misuse of rural funds in the political year, namely 2015-2017. In 2015 there were 17 cases of corruption, then 41 cases in

2016 and doubled in 2017 to 96 cases. So that the total cases that occurred were 154 cases (ICW, 2018).

One of the cases of corruption in rural funds was the one that occurred in Cianjur Regency, reported in the Ayobandung.com online news on February 12, 2020, where the Cianjur office of the district prosecutor general has named one of the former Local village heads as a suspect in misappropriating rural funds for the 2017-2018 fiscal year with a state loss of Rp. 700,000,000 (Iksan, 2020). The case regarding the misuse of the rural fund budget in the Bojongpicung sub-district occurred in Neglasari Village which was carried out by the elected local village head. On the other hand, village funds disbursed by the government from year to year are getting bigger. Large funds are risky to be misused, such as research conducted by Reis et al (2018), that the higher budget value, makes the higher level of corruption.

Factors causing corruption according to Kurniadi et al. (2011) consists of 2 factors, namely external and internal. Internal factors are factors that drive corruption that occurs from within the perpetrators. The external factors are corrupt behavior outside of internal factors or other factors such as economic, political, organizational aspects. On the organizational aspect Kurniadi et al. (2011) further explained that the causes of corruption are the accountability system which is still inadequate, and the weakness of the Management Control System. One of the control systems is through the internal control system carried out by superiors or the community. Internal control affects the prevention of corruption or fraud, such as research conducted by Romadaniati et al (2020). Furthermore, Saputra et al (2018) researched in terms of accountability, with the result that accountability has an effect on fraud prevention.

The BPKP official website states that there are 15,100 potential weaknesses in accountability in the financial management of village funds. Accountability according to Governmental Accounting Standards can be interpreted as the process of being accountable for the results in managing resources and the results of the policies that have been implemented by the entity on reporting with the objectives previously set periodically. Accountability in managing Village Funds is stated in the Minister of Home Affairs Regulation, namely Village Finance must be managed based on principles, such as the principle of transparency, accountability, participatory and orderly principles and the principle of budgetary discipline (BPKP, 2015).

Research on the accountability variable of village fund management was carried out through a legal approach, such as the research by Wijaya (2021), where the research was carried out with a legal approach. Where he researched the development planning process in Kulon Progo Regency compared to the Law of the Republic of Indonesia number 25 of 2004. The stages of village financial management in the Minister of Home Affairs Regulation include the planning stage, implementation stage, administration stage, reporting stage and accountability stage.

The Village Law explains the authority of the Local village head, where the Local village head is the power holder in the management of Village funds. The Local village head in carrying out his duties and authorities is assisted by the Village Apparatus. The Local village head and Village Apparatus are referred to as the Village Government. In the aspect of the Village fund control system, the Village Consultative Body, abbreviated as village representative (BPD), has a role in controlling village finances and the BPD can supervise the performance of the Local village head. In the Minister of Home Affairs Regulation it is explained about the duties of the BPD, in the implementation of the Village Deliberation (Musdes) where the Musdes consists of Deliberations between elements of the community, the BPD and the Village Government. The community elements in question include: traditional leaders, religious leaders, community leaders, educational leaders, representatives of farmer

groups, representatives of craftsmen, representatives of fishermen, women, and representatives of communities who are not yet established.

Village council (Musdes), has a very important role in determining strategic issues, such as: Village Planning, Village planning stages, forms of Village cooperation, plans for investments that will enter the Village, establishing Village Owned Enterprises abbreviated as village-owned enterprises (BUM Desa), adding Village Assets and sale or disposal of Village Assets and extraordinary events. Based on the above background, researchers are interested in examining how the influence of variable x1 is Rural Fund Management Accountability and the influence of variable x2, as the Internal Control System on variable Y, as the Efforts to Prevent Corruption in Villages in Bojongpicung District, Cianjur Regency.

LITERATURE REVIEW

In this study, an outline of the results of previous studies that have relevance to the researcher's research is described. Exposure to previous research is needed for evaluation, as well as aspects of the study that have not been studied by several previous researchers, including:

1. Anderson de Oliveira Reis et al, (2018). With the theme Research on the Relationship between perceptions of corruption and budget transparency, a study of 82 countries. The aim of this research is to find out the relationship between budget transparency, quality of government structure, health expenditure and public income to the reduction of corruption perception. The equation of this study is both using the corruption variable and multiple regression analysis.
2. Komang, Edy Sujana, Gede Mandirta Tama, (2018). The research theme is how the perspective of Local Culture can play a role in the Prevention of Fraud carried out in the Management of Village Funds". The purpose of the research is to find points that can prevent the management of village funds with a local cultural perspective approach, namely the local Balinese culture, Tri Hita Karana. The research method uses a qualitative approach. What this research has in common is the theme of managing the Village Fund and efforts to prevent fraud in its management.
3. Yusrianto Kadir, Roy Marthen Moonti, (2018). The research theme is Corruption and Village Fund Management. The purpose of this research is to find out the potential for corruption and to find out the efforts to prevent corruption in the governance of the Village Fund. This study uses a normative juridical approach as well as using the Law approach. What researchers have in common is that they raise the same theme about preventing corruption and managing village funds.
4. Made Budi Sastra Wiguna, Gede Adi Yuniartha, Nyoman Ari Surya Darmawan, (2015). The research theme is supervision, performance, accountability and transparency of regional financial management in Buleleng Regency. The purpose of this study is to find out the effect of supervision, the effect of accountability on regional financial management, and the effect of transparency on variable Y, the performance of local government. The equation they have is the use of financial management accountability variables, the use of data analysis techniques with multiple linear regression analysis techniques.

Rural Fund Management Accountability

The definition of Accountability based on Government Accounting Standards can be interpreted as the process of being accountable for the results in managing resources and the results of policies that have been implemented by the entity on reporting with predetermined objectives periodically. In the the Ministry of Home Affairs Regulation (Permendagri), it

mentions several things about governance in Village Finance, are (Permendagri 20 of 2018 concerning Village Financial Management, 2018):

- a. The definition of Village Financial Management is that all activities include the planning stage, implementation stage, administration stage, reporting stage, and village financial accountability stage (chapter 1 paragraph 6).
- b. Village Financial Management Principles, Village Finances are managed on the basis of the principles of transparency, accountability, participatory principles, orderly principles and budgetary discipline principles (chapter 2 paragraph 1).
- c. Village Financial Management consists of stages, including: a. planning; b. implementation; c. Administration; d. reporting; and e. Accountability (chapter 29).

From the description above, it can be concluded that the indicators of Accountability in Village Fund Management are Village Fund Management Planning, Village Fund Management Implementation, Village Fund Management Administration phase, Village Fund Management Reporting phase and Village Fund Management Accountability phase.

Internal Control System

A system is a certain method that has a repetitive nature in the implementation of an activity or a group of activities (Robert & Govindarajan, 2011). Meanwhile, according to Sumarsan (2013), control in accounting control is defined as the relationship between procedures and systems related to the achievement of company goals. This control includes operational control, also includes management control and the strategic control section.

The definition of control also has an understanding as a design process, which is implemented, and then maintained responsibly by parties who have authority over management, management, so that they have sufficient confidence to achieve the objectives of reliable, efficient and effective financial statements, all of which cannot be separated from the laws and regulations (Soekrisno, 2018). This understanding is in accordance with Government Regulation Number 60 of 2008 article 1 paragraph 1. The control system is an integrated process, both actions or activities of leaders and employees that are carried out continuously so as to achieve adequate confidence, so that the goals of the organization can be effective and efficient. and financial reports can be produced reliably, state assets can be secured and in accordance with the provisions of the law (Government Regulation on SPIP No. 60 of 2008, nd).

Environment Control and assessment of risk is an element of internal control. In addition, control, information, communication and monitoring activities are also important components of the internal control system (Soekrisno, 2018).

Prevention of Corruption Crime

The word corruption can be seen in a literal sense, namely rottenness, or ugliness, or dishonesty and so on (Kurniadi et al., 2011). In the law, it is stated that the Corruption Eradication Commission is given a maximum prison sentence of up to life or 20 years in prison, and a minimum sentence of 4 years and a minimum fine of Rp. 200,000,000 up to Rp. 1,000,000,000. Even in the next paragraph, under certain circumstances, the death penalty can be imposed (Law No. 20 of 2001 concerning the Eradication of Corruption Crimes, 2001).

In addition to punishment for corruption, it is also necessary to prevent and participate in the community, in the Government Regulation it is stated that every person, every Community Organization, and Non-Governmental Organizations who are instrumental in helping prevent

or assist the government in eradicating corruption, then the community has the right to be rewarded.

More detail in the book *Anti-Corruption Education* (Kurniadi et al., 2011) describes the problem of prevention where the UNCC International Convention, an abbreviation of the United Nations Convention against Corruption, provides important things about preventing and eradicating corruption. One of them is developing a preventive policy model, are:

- 1) Establishment of an anti-corruption agency;
- 2) Transparency in the financing of political party campaigns;
- 3) Promote efficiency and transparency in public services;
- 4) In the acceptance of employees as public servants must be based on achievement;
- 5) There must be a code of ethics for employees and they must comply with the code of ethics;
- 6) Transparency and implementation of public financial accountability;
- 7) Enforcing discipline and criminal penalties for corrupt employees;
- 8) There are special requirements, especially in the public sector, such as the public goods procurement sector;
- 9) Promotion and enforcement of public service standards;
- 10) All community components are involved in efforts to prevent corruption so that effectiveness occurs;
- 11) Promote and activate the involvement of community-based non-governmental organizations and other elements (civil society);
- 12) Increasing public awareness of corruption.

RESEARCH METHOD

Methods This research uses a quantitative approach and uses descriptive study methods and case studies. Quantitative research means that this research uses numbers in the presentation of data and its analysis uses statistical tests (Ahmad Saebani, 2015). Descriptive studies are carried out in terms of wanting to know so that it can be explained about the characteristics or special characteristics of the variables in a situation. Case studies include various in-depth and contextual analyzes of the same situation in other organizations/companies, the nature and understanding of the problems that occur are the same as what is happening in the current situation (Sekaran, 2015). The independent variables of this study are the Internal Control System and Village Fund Management Accountability. While the dependent variable is Corruption Prevention Efforts. The population is local village heads, village officials, BPD (Chairman and members) and community leaders in the villages of the Cianjur sub-district. Sampling using non-probability sampling, namely purposive sampling. The sample criteria required are those who know and are involved in the management of the Village Fund. Sampling by means of a questionnaire and a measurement scale will be carried out using a Likert scale. The number of samples is 66 people. Before processing the data, the classical assumption test was also carried out. Data analysis technique with multiple regression analysis technique.

The form of this research paradigm is based on the book Sugiyono (2017):

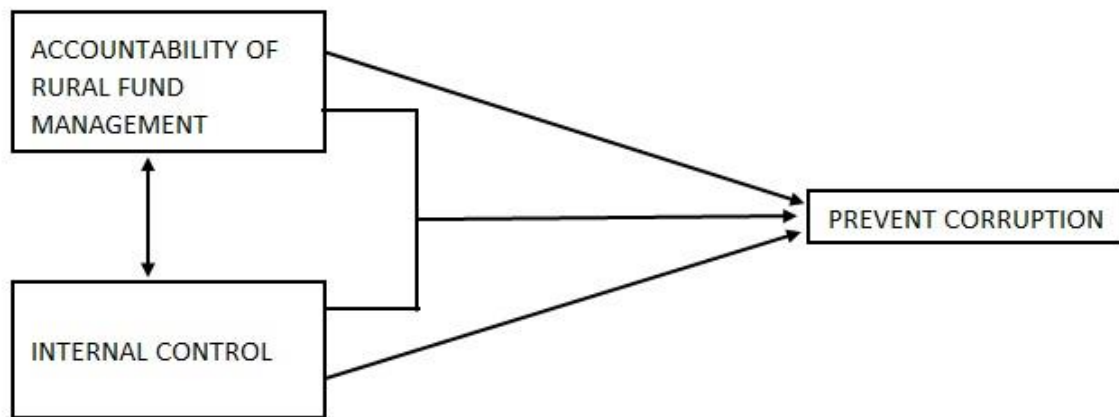


Figure 1. Research paradigm

Based on the above framework, the researcher then formulates a hypothesis. The hypothesis is a temporary answer to the formulation of the research problem, the formulation of the research problem is stated in the form of a sentence (Sugiyono, 2017). The following is the formulation of the hypothesis:

1. Accountability of Rural Fund Management Variable X1 has a significant effect on Variable Y Efforts to Prevent Corruption.
2. Internal Control System Variable X2 has a significant effect on Variable Y Efforts to Prevent Corruption.
3. Accountability of Rural Fund Management Variable X1 and Internal Control System Variable X2 significantly affect Variable Y Efforts to Prevent Corruption.

RESULT AND DISCUSSION

The results of the validity test, there are 5 invalid statements in variable 1, so they are removed from data analysis, and the rest are valid. Likewise, the other two variables meet the data validity requirements. The reliability results of all variables are reliable, variable X1 produces Cronbach's alpha of 0.951, variable X2 produces Cronbach's alpha of 0.957 and the result of the reliability test of variable y is 0.917. All reliability test results are above 0.60, which means that all variables meet the reliability requirements (Ghojali, 2018).

Table 1. Non-Validity Test Results

Instrument	r-count	r-table	Information
Accountability Of Rural Fund Management (question number 1)	0.22802815	0.242276475	invalid
Accountability Of Rural Fund Management (question number 15)	0.069937159	0.242276475	invalid

Table 2. Reliability Test Results

Variabel	Cronbach's Alpha	Cut Off	Information
Accountability Of Rural Fund Management	0,951	0,6	reliable
Internal Control	0,957	0,6	reliable
Prevent Corruption	0,917	0,6	reliable

Prior to the analysis test, the data from the questionnaire was tested for the normality of the data, with a normal histogram curve (Hadi, 2017) with the results being normally distributed as follows:

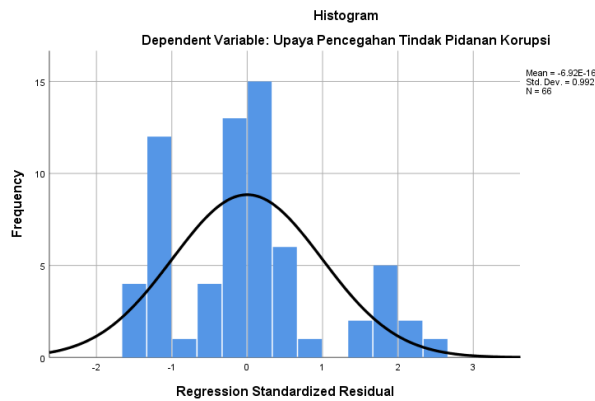


Figure 2. Histogram

Table 3. One-Sample Kolmogorov-Smirnov Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters ^{a,b}	Mean	445.11
	Std. Deviation	24.223
Most Extreme Differences	Absolute	.100
	Positive	.100
	Negative	-.064
Test Statistic		.100
Asymp. Sig. (2-tailed)		.172 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Based on table 3, the significance value is 0.172 which is greater than 0.05 it's means the data is normally distributed (Ghojali, 2018). In figure 2 (scatterplot) below, the dots spread around the diagonal line which indicates that the data has a linear relationship or is in accordance with the classical assumption test (Ghojali, 2018).

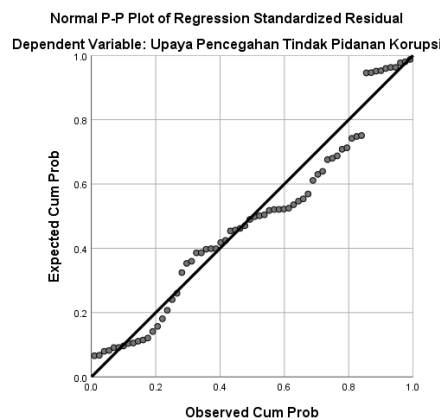


Figure 3. Normal P-P Plot

Table 4. Model Summary

Model Summary ^b							
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson		
1	.171 ^a	.029	-.002	5.771	1.763		

a. Predictors: (Constant), Pengendalian Intern, Akuntabilitas Pengelolaan Dana Desa

b. Dependent Variable: Upaya Pencegahan Tindak Pidanan Korupsi

According to Imam Ghozali (2018), the formula for calculating autocorrelation is the Durbin Watson formula, that $du < d < 4-du$, where $du = 1.664$, $d = 1.763$ and $4-du = 2.336$. And the result is $1,664 < 1,763 < 2,336$.

Table 5. Coefficients
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	92.394	12.286		7.520	.000		
Akuntabilitas Pengelolaan Dana Desa	-.089	.072	-.190	-1.249	.216	.663	1.507
Pengendalian Intern	.015	.059	.038	.251	.803	.663	1.507

a. Dependent Variable: Upaya Pencegahan Tindak Pidanan Korupsi

The results in the multicollinearity test table, with a Tolerance value greater than 0.1 and VIF value less than 10, which means that there is no multicollinearity between independent variables in the regression model or meets the requirements of multicollinearity.

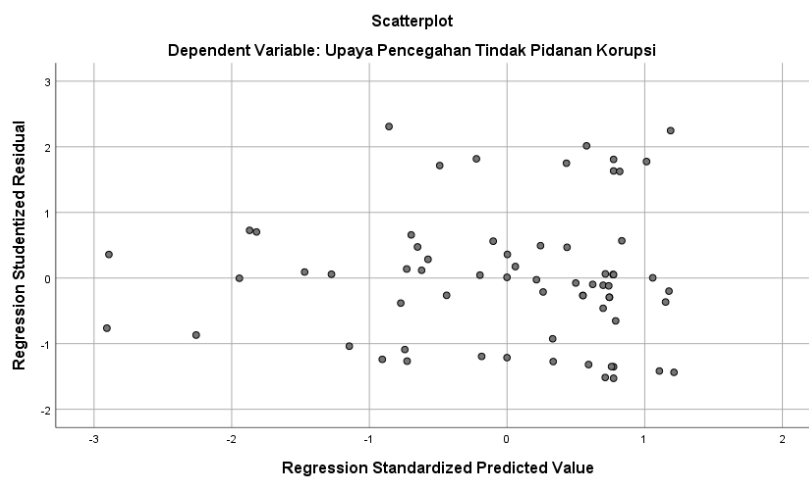


Figure 4. Scatterplot

In scatterplot image, it can be seen that the dots spread irregularly from the x-axis to the y-axis, spread between the number 0 on the y-axis, it's mean there is no heteroscedasticity. So that the results of this classical assumption test as a whole have met the requirements of the assumption test.

The results of the regression test are $Y = 92.394108 - 0.089479X_1 + 0.014695X_2 + e$, where each addition of 1 variable X_1 and X_2 will reduce the Y value by 0.089479, and will increase the Y value by 0.014695. Hasil regresi berganda di peroleh dari table 5 (coefficient).

Table 6. ANOVA
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	63.273	2	31.636	.950	.392 ^b
	Residual	2098.485	63	33.309		
	Total	2161.758	65			

a. Dependent Variable: Upaya Pencegahan Tindak Pidanan Korupsi
b. Predictors: (Constant), Pengendalian Intern, Akuntabilitas Pengelolaan Dana Desa

The following are the answers to the proposed hypothesis test (Ghojali, 2018), with the t-test procured from table 5 (coefficient), and the f-test (simultaneous test) procured from table 6 (ANOVA):

1. Accountability of Rural Fund Management Variable X_1 has no significant effect on Variable Y Efforts to Prevent Corruption Crimes, is shown by the t-test result of -1.249418 which is smaller than t-table is 1.66901 with a significance level of 0.216134 greater than 0.05.
2. Internal Control System Variable X_2 has no effect on Variable Y of Corruption Prevention Efforts, as indicated by the t-test result of 0.251023 which is smaller than the t-table of 1.66901 with a significance level of 0.802613 greater than 0.05.
3. Accountability of Rural Fund Management Variable X_1 and Internal Control System Variable X_2 have no effect on Variable Y Efforts to Prevent Corruption Crimes. indicated by the results of the f-count test of 0.949777 which is smaller than the f-table of 18.51 with a significance level of 0.392296 greater than 0.05

To test the effect on the three variables, it can be seen from the results of the determination test, where the r-square result is 0.029 or 2.9%, which means that the X_1 and X_2 variables have no effect on the Y variable. Hasil ini di peroleh dari table 4 (Model Summary).

Pada analisis deskriptif hasil dari kuesioner terlihat pada table 7 di bawah ini:

Table 7. Descriptive Statistics

	N	Butir Pernyataan	Rata-Rata Nilai Jawaban	Nilai Tertinggi	Nilai Terendah
Upaya Pencegahan Tindak Pidanan Korupsi (Y)	66	19	3.9943	4.6842	3.5789
Akuntabilitas Pengelolaan Dana Desa (X1)	66	55	4.1912	4.8909	3.8727
Pengendalian Intern (X2)	66	38	4.1878	5	3.3421

From the results above, it can be interpreted that the values of X_1 and X_2 are good, with an average value of above 4, while the value of Y is still below 4. In more detail, it can be seen from the indicators of each statement on variable Y , the smallest is statement item 1 (Formation of an anti-corruption agency), where all respondents answered 1 and 2 with a total score for the statement item 1 is 1.8781. The next smallest statement item is item 4 (In the acceptance of employees as public servants must be based on achievement) with a score of 2.7918. Statement 4 is still very small, which means that the aspect of implementing village apparatus recruitment is still not based on merit. Some village officials are colleagues and relatives of the local village

head. The value of the other statement items in each variable is worth more than 3. This is considered quite good, although it still needs improvement.

CONCLUSION

Accountability of Rural Fund Management based on Permendagri Number 20 of 2018, in villages in the bojongpicung sub-district does not have an impact on efforts to prevent corruption. Likewise, Internal Control has no influence on efforts to prevent corruption in villages in the bojongpicung sub-district. Simultaneously and together, the accountability variables for village fund management and internal control have no influence on efforts to prevent corruption in villages in the Bojongpicung sub-district. The results of the description analysis show that the indicator "Establishment of an anti-corruption agency" and the indicator "In the acceptance of employees as public servants must be based on achievement", have low scores. So it can be concluded that there is a need for a separate anti-corruption agency devoted to preventing corruption in village funds. Second, it is necessary to improve the recruitment of village officials, and not to practice nepotism.

Then there must be special efforts to prevent corruption in the use of rural funds. One of them that was not examined in this study, such as socialization of corruption prevention, corruption education for village officials and the community. One thing is that the improvement of a simpler accountability system will have an effective effect on prevention efforts, at least that is the result of interviews with village officials, because the accountability system for managing village funds is currently still quite complicated and not simple.

ACKNOWLEDGMENT

This research is dedicated to residents of bojongpicung sub-district, and all village officials in bojongpicung sub-district. Not forgetting the headmans and village secretaries who have assisted in research and provided time to share. Also to the sub-district head of bojongpicung, I would like to express my deepest gratitude for his contribution to this research. Hopefully in the future the accountability of village financial management will be better, so that there will be no more corruption in the village fund budget.

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