

The Influence of Accessibility in Financial Reports, Leadership of the Village Head, Community Participation, Competence of Village Officials on the Accountability of Direct Cash Assistance (BLT)

Dapit Harjono¹, Anisa Kusumawardani²
Accounting STIE Totalwin^{1,2}

ARTICLE INFO

Article history:

Received: February, 16th 2025

Revised February, 20th 2025

Accepted :February, 28th 2025

Keywords:

Accessibility, Leadership,
Participation, Competence,
Accountability of BLT
Management

Correspondence:

Dapit Harjono
dapitharjono@gmail.com

ABSTRACT

This study aims to analyze the influence of Financial Report Accessibility, Village Head Leadership, Community Participation, and Village Apparatus Competence on the accountability of Village Fund Cash Assistance (BLT) management in Bika Hulu Village, Bika District, Kapuas Hulu Regency, West Kalimantan. This study used primary data collected through a questionnaire survey. The research sample was determined using the Slovin formula from a population of 1,001 villagers, resulting in 91 respondents. Data analysis was carried out using the Partial Least Square (PLS) 4.0 method. The results showed that Financial Report Accessibility and Village Head Leadership had a positive and significant effect on the accountability of BLT Village Fund management. Meanwhile, Community Participation and Village Apparatus Competence did not have a significant influence on the accountability of BLT Dana Desa management.

How to cite (APA Style):

Harjono & Kusumawardani (2025). The Influence Of Accessibility In Financial Reports, Leadership Of The Village Head, Community Participation, Competence Of Village Officials On The Accountability Of Direct Cash Assistance (BLT). *Jurnal Akuntansi, 15 (1)*, <https://doi.org/10.33369/jakuntansi.15.1.11-23>

INTRODUCTION

Poverty is one of the most pressing economic problems in Indonesia. One way to overcome poverty is through the implementation of development programs that start from the lowest level of government, namely the village. Various development programs are allocated to the village, because the village is a whistleblower in a fully differentiated autonomous democracy. From the past, villages have had different norm management mechanisms (Adrianti et al., 2023). According to Law No. 6/2014 on Villages, Article 1 Paragraph 1, a village is defined as a legal community unit that has territorial boundaries and is authorized to regulate and manage government affairs and the interests of the local community. Villages can also refer to customary villages or other similar names that have origin rights or traditional rights recognized in the government system of the Unitary State of the Republic of Indonesia (Directorate General of Fiscal Balance, 2016). In addition, in Article 72 Paragraph (1d), the Law also regulates the sources of village income, one of which is the allocation of village funds. The allocation of village funds is part of the balancing funds received by the regency/city, and in Paragraph (4) of the same article, the allocation of village funds is from the balancing funds received by the regency/city in the Regional Revenue and Expenditure Budget, minus the Special Allocation Fund (Jaya, 2019). The government must prepare measures to address the potential increase in poverty caused by limited access to food, especially due to job losses. Otherwise, the poverty rate will continue to rise. In addition, many news reports in print and electronic media describe how difficult life is for people who are below the poverty line, who are full of limitations and have a low economic level (Sutanto & Hardiningsih, 2021)

Direct Cash Assistance is assistance that comes from village funds and is intended for the poor. The village funds used for this BLT-Dana Desa program were diverted from the 2020

village budget, which was originally planned for village infrastructure development. Village governments are believed to better understand the prioritized needs of local communities compared to district governments, which have a broader and more complex range of issues (Basri et al., 2021). Therefore, it is suspected that the competence of the village apparatus may be a variable in how accountability in village management works (Andriyanti & Savitri, 2024). The government of Kapuas Hulu District, West Kalimantan Province, supports the activities of the Village Fund Bantuan Langsung Tunai (BLT) program. The Head of the Kapuas Hulu District Community and Village Empowerment Office, Rupinus, on Tuesday evening (14/01/2021), said that the Village Fund Cash Assistance (BLT) program aims to reduce poverty at the village level. The Kapuas Hulu District Government prepared a maximum of 15 percent from the village fund allocation of Rp246.1 billion for the distribution of direct cash assistance to 278 villages (Kapuashulukab, 2021). The first stage of the BLT village fund is distributed to eligible families (KK), namely the underprivileged and vulnerable groups. This research was conducted in Bika Hulu Village, Bika District, which is located in Kapuas Hulu Regency, West Kalimantan. The selection of this location was based on the lack of research that discussed the influence of the village apparatus' competence in managing Direct Cash Assistance. In addition, the research object was chosen based on the amount of Direct Cash Assistance received by Bika Hulu Village. Bika Hulu Village, Bika District was chosen as the research object because problems were found in the field during the distribution of BLT DD. Some recipients were double-registered as BLT DD recipients and were also registered as recipients of Cash Social Assistance (BST). To prevent this, BLT DD will not be given to them and will be transferred to people who are considered more qualified to receive the assistance. This policy is accompanied by efforts to improve the accountability of Village Fund management by ensuring that assistance is provided in a targeted manner and in accordance with the principles of fairness and transparency in the distribution of funds. The responsibility of supervising village funds is a responsibility that must be carried out by the village government as a regulatory organizer, and subsequently as a village asset manager for the local area that benefits from the utilization of village funds (Saputra & Kusumawardani, 2024).

Various previous studies have discussed aspects of accountability in the management of the Village Fund from various perspectives. Sutanto & Hardiningsih, (2021) examined the management of BLT Dana Desa during the Covid-19 pandemic, while Limba et al., (2021) examining the accountability of Village Fund management within the framework of Theory of Planned Behavior. Behavioral finance theory, which is a more specific branch of the theory of planned behavior, studies how individuals respond to financial information received as a basis for decision-making (Kusumawardani et al., 2023). Adrianti et al., (2023) explored the effect of accountability and transparency on BLT Village Fund management with the internal control system as a moderating variable. In addition, Romigius et al., n.d. (2022) and Indriasih et al., (2022) highlighted the role of financial report accessibility, internal control systems, and village apparatus competencies in improving the accountability of Village Fund management. The leadership factors of the village head, community participation, and the competence of village officials are also the focus of research by Hulu & Rahim, (2022) and Siahaan & Komariah, (2022). Yusnida et al., n.d. (2024) added that transparency and community participation also contribute to the accountability of Village Fund management. From an international perspective, Oktari et al., (2022) examined the implications of Village Fund management accountability on village government performance. Other studies, such as those conducted by Aurelia et al., (2023) and Fitra et al., (2024), also emphasize the importance of village apparatus competence, organizational commitment, transparency, and community participation in realizing more accountable Village Fund management.

Countries with democratic principles provide access through various media, such as newspapers, magazines, radio, television stations, websites (internet), and institutions that focus

on the interests of the community. Accessibility of financial reports, as stated by Subhan et al., (2022) shows that the socialization of local budget expansion summaries has an impact on the accountability of provincial financial management, while the transparency of fiscal reports affects the responsibility of monetary administration in a region. Together, socialization of provincial financial reports and fiscal transparency contribute to increased monetary administration accountability. In the context of Village Fund management, digitalization also plays an important role in improving transparency and accountability by leveraging technology to simplify and accelerate the distribution of cash transfers. In addition, digitization also supports more accurate and efficient data collection of beneficiaries and facilitates faster and more secure transactions, helping to expand the reach of beneficiaries, especially in remote areas (Suyatno et al., 2024). Effective leadership within the village government plays an important role in ensuring accountability in the management of the Village Fund, including the distribution of BLT-Dana Desa. As the highest leader, the village head is fully responsible for transparency, fairness, and accuracy of targeting in the distribution of assistance. Good leadership can encourage compliance with regulations, increase community trust, and ensure that every stage of BLT Dana Desa management runs efficiently and in accordance with the principles of accountability. The meaning of community participation is the involvement of citizens in identifying problems, making decisions, and assessing changes (Nurhayati et al., 2021).

Community participation in village financial management reflects good communication between citizens and village government (Masruroh et al., 2022). Therefore, accountability in the management of village funds can be realized not only as the responsibility of the village apparatus as the village government but also involves the participation of the village community. The competence of the village apparatus plays an important role in producing accountable financial reports. Village officials who understand accounting will reduce errors and can prepare financial reports in accordance with the standards set by the government (Diansari et al., 2024). Rahmawati et al., (2023) states that there are three main components of competency formation, namely (a) Knowledge, (b) Skills and (c) Attitude. Based on the phenomenon gap and research gap previously described, the hypothesis in this study is as follows:

The Effect of Financial Report Accessibility on the Accountability of Village Fund BLT Management

The success of effective accountability depends on open public access to accountability reports and clear and understandable reports of findings. Countries with democratic principles provide access through various media, such as newspapers, magazines, radio, television stations, websites (internet), and institutions that focus on public interests. This is in accordance with the provisions stated in Permendagri No. 113 of 2014 article (Suryono et al., n.d., 2020). The accessibility of financial reports from (Subhan et al., 2022) stated that the socialization of the regional budget expansion summary has an impact on the accountability of provincial financial management, while the transparency of fiscal reports affects the responsibility of monetary administration in a region. Together, socialization of provincial financial reports and fiscal transparency contribute to the improvement of monetary administration accountability in the region.

Research conducted by Indriasih et al., (2022) shows that the Accessibility of Financial Statements has a positive effect on the Accountability of Village Fund Management. supported in Research from Febrianti & Amalia, (2024) and Lero, (2022) which states that the Accessibility of Financial Statements has a positive effect on the Accountability of Village Fund Management. Based on the description above, the following hypothesis can be drawn:

H1: Accessibility of Financial Reports has a positive effect on the Accountability of Direct Cash Transfer Management

The Effect of Village Head Leadership on Village Fund BLT Management Accountability

Leadership can be defined as an effort to create desire, respect, obedience, and trust from a leader, so that the people being led are willing to do something to achieve the mission and goals of the organization effectively and enable them to work efficiently. In the village government, the village head has great influence and occupies the highest position, thus holding full responsibility for all activities that take place in the village government. A committed leader can instill ethical standards and accountability mechanisms, ensuring that BLT funds are distributed fairly and used efficiently. The statistical significance of this relationship reinforces the idea that stronger village head leadership leads to greater accountability.

Research conducted by Udin, (2024) regarding the effect of leadership found that leadership has a positive effect on the accountability. and in research conducted by Hulu & Rahim, (2022) stated that the leadership of the village head in the management of village funds has a positive and significant effect on accountability. However, the results of this study contradict research conducted by Febrianti & Amalia, (2024) which found that the leadership of the village head has no effect on the accountability of village fund management. Based on the description above, the following hypothesis can be drawn:

H2: Village Head Leadership has a positive effect on the Accountability of Direct Cash Transfer Management.

The Effect of Community Participation on the Accountability of BLT Village Fund Management

Community participation is the active involvement of the community in the decision-making process, from planning to evaluating village development programs. Masruroh et al., (2022). The meaning of community participation is the involvement of citizens in identifying problems, making decisions, and assessing changes (Nurhayati et al., 2021). Community participation in village financial management reflects good communication between residents and the village government. This statement is in line with the stewardship theory which emphasizes that village governments do not only focus on individual interests, but also on common interests. When the community actively monitors the management of BLT funds, it can create pressure on village officials to act responsibly and reduce the risk of mismanagement or corruption. Additionally, participation allows for greater information flow, ensuring that beneficiaries are aware of their rights and the proper use of funds. However, the strength of this effect depends on factors such as access to financial information, the level of public awareness, and institutional support for community oversight. If these elements are weak, community participation may have little to no impact on accountability.

Research conducted by Atiningsih et al., (2019) and Oktari et al., (2022) concluded that community participation has a positive effect on the accountability of village fund management. However, this finding is different from research conducted by Ayem & Fitriyaningsih, (2022), which shows that community participation has no influence on the accountability of village fund management. Based on the description above, the following hypothesis can be drawn:

H3: Community participation has a positive effect on the accountability of direct cash transfer management.

The Effect of Village Apparatus Competence on the Accountability of BLT Village Fund Management

The village apparatus is a resource in the village government that is expected to have adequate competence. These competencies can be obtained through a process of learning and

training. These activities allow individuals to master various information, skills, and develop good attitudes and behaviors. A competent village apparatus is able to complete tasks well. The competence of village officials plays an important role in producing quality financial reports. Village officials who understand accounting will reduce errors and can prepare financial reports in accordance with the standards set by the government.

Research by Pahlawan et al., (2020) states that the competence of village officials has a significant effect on accountability in the management of village funds. This means that the better the competence of the village apparatus, the better the accountability of the management of direct cash assistance. Research conducted by Polutu & Artikel, (2022), Negeri et al., (2019) and Rahmawati et al.,(2023) state that the competence of village government officials has a positive effect on the quality of financial reports. However, the results of this study contradict research conducted by Jayadi et al., (2025) which found that the competence of village officials has a negative impact on the accountability of village fund management. Based on the description above, the following hypothesis can be drawn:

H4: The competence of the village apparatus has a positive effect on the accountability of direct cash transfer management.

RESEARCH METHODS

This research is illustrative in nature by applying quantitative methodology, as exploration is conducted through numerical data to understand events that occurred in the past up to the current time. This kind of exploratory information is important data obtained directly from the main source without intermediaries. In this study, the main source of information was obtained through responses from questionnaires distributed to respondents. Respondents in this study were the people of Bika Hulu Village, Bika Sub-district, Kapuas Hulul District. The survey was conducted through a list of statements that had to be answered or filled in by the respondents. Researchers will distribute questionnaires to respondents, who will then provide answers using an ordinal scale. The method of collecting information in this study uses a quantitative approach which means that data analysis is carried out systematically using factual tools in a quantitative structure. The analytical tool used in this research is various direct regression tests using SMART PLS 4.0 software. The coefficient of determination is tested to build the inner model, with the results shown through the R Square value. This test aims to measure the extent to which the independent variable affects the dependent variable. Because variables and indicators are considered to have a zero mean scale and unit variance with standardized values, constants can be ignored in the model (Ghozali, 2023). The research equation model can be written as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Where:

Y = Accountability of BLT Management

α = Constant

β_1 - β_4 = Variable regression coefficient

X1 = Accessibility Financial Report

X2 = Village Head Leadership

X3 = Community Participation

X4 = Village Apparatus Competence

e = Standard Error (5%)

The magnitude of the constant value in this regression model is reflected in α , while the magnitude of the regression coefficient of each variable is indicated by β_1 , β_2 , β_3 , β_4

RESULTS AND DISCUSSION

This descriptive analysis aims to present an overview of the information presented in a clear and informative manner. Descriptive statistics are used to explain the minimum, maximum, and other data characteristics. In this study, the independent variables analyzed include Accessibility of Financial Reports, Village Head Leadership, Community Participation, and Village Apparatus Competence, while the dependent variable is Accountability for Direct Cash Transfer Management. Visually, this study involved 91 respondents from Bika Hulu Village. Sampling for village communities using the Slovin formula as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{11,01}{1 + 1.001 (1,0)^2}$$

$$n = \frac{11,01}{1.001}$$

$$n = 91$$

then the number of samples taken in this study were 91 respondent.

The results of the descriptive analysis are presented in Table 1.

Table 1. Descriptive Statistics

| | Min | Max |
|--|--------|-------|
| Accessibility Financial Report | -4.420 | 1.279 |
| Head Leadership Village | -4.918 | 1.166 |
| Community Participation Apparatus Competence Village | -4.945 | 1.257 |
| Management Accountability BLT | -3.849 | 1.206 |
| | -4.964 | 1.278 |

Source: Processed Primary Data, 2025

The minimum values range from -4.964 to -3.849, while the maximum values vary between 1.166 and 1.279. These results indicate a relatively wide distribution of values across the variables. Specifically, Accessibility of Financial Reports has a minimum value of -4.420 and a maximum of 1.279, while Head Leadership in Villages ranges from -4.918 to 1.166. Community Participation and Apparatus Competence in Villages exhibit similar patterns, with minimum values of -4.945 and -3.849, respectively. Lastly, Management Accountability of BLT shows the widest range, with values between -4.964 and 1.278. These findings highlight the variation in accessibility, leadership, participation, competence, and accountability, which may influence further analysis and interpretation in the study.

Model Measurement

The relationships between variables and their indicators are evaluated using the Outer Model through three types of tests: convergent validity, discriminant validity, and reliability tests. Outer Model values are used to assess convergent validity, which as a general rule should be more than 0.7, although values between 0.4 to 0.6 are still acceptable.

The Outer Model results in Table 2 show that most of the outer loading values are more than 0.7, so it can be concluded that all variable indicators have good convergent validity.

Table 2. Outer Loading

| Variables | Indicator | Outer Loading | Description |
|-----------------------------------|-----------|---------------|--------------|
| Accessibility Financial Report | X1.1 | 0.812 | <i>Valid</i> |
| | X1.2 | 0.906 | <i>Valid</i> |
| | X1.3 | 0.915 | <i>Valid</i> |
| Head Leadership Village | X2.1 | 0.868 | <i>Valid</i> |
| | X2.2 | 0.916 | <i>Valid</i> |
| | X2.3 | 0.836 | <i>Valid</i> |
| | X2.4 | 0.803 | <i>Valid</i> |
| Community Participation | X 3.1 | 0.848 | <i>Valid</i> |
| | X 3.2 | 0.834 | <i>Valid</i> |
| | X 3.3 | 0.840 | <i>Valid</i> |
| | X 3.4 | 0.839 | <i>Valid</i> |
| Apparatus Competence Village | X 4.1 | 0.904 | <i>Valid</i> |
| | X 4.2 | 0.884 | <i>Valid</i> |
| | X 4.3 | 0.870 | <i>Valid</i> |
| | X 4.4 | 0.852 | <i>Valid</i> |
| Management Accountability BLT | Y 1.1 | 0.891 | <i>Valid</i> |
| | Y 2.2 | 0.889 | <i>Valid</i> |
| | Y 3.3 | 0.846 | <i>Valid</i> |
| | Y 4.4 | 0.884 | <i>Valid</i> |

Source: Primary data processed, 2025

All indicators used in this study have met discriminant validity, as evidenced by the correlation value of each indicator against its variable, as shown in Table 3.

Table 3. Correlations

| Indicator | Accessibility Financial Report | Head Leadership Village | Community Participation | Apparatus Competence Village | Management Accountability BLT |
|-------------------------------------|--------------------------------------|-------------------------------|----------------------------|------------------------------------|-------------------------------------|
| Accessibility Financial Report | 1.000 | 0.833 | 0.702 | 0.835 | 0.885 |
| Head Leadership Village | 0.883 | 1.000 | 0.815 | 0.804 | 0.871 |
| Community Participation | 0.702 | 0.815 | 1.000 | 0.719 | 0.733 |
| Apparatus Competence Village | 0.835 | 0.804 | 0.719 | 1.000 | 0.777 |
| Management Accountability BLT | 0.885 | 0.871 | 0.733 | 0.777 | 1.000 |

Source: Primary data processed, 2025

Table 4 shows that the value of each variable is > 0.7 , so it can be concluded that the research model used has good reliability.

Table 4. Composite Reliability, Cronbach's Alpha & Average Variance Extracted

| Variables | Cronbach's Alpha | Composite Reliability | Average Variance Extracted (AVE) |
|--------------------------------|------------------|-----------------------|----------------------------------|
| Accessibility Financial Report | 0.853 | 0.883 | 0.772 |
| Head Leadership Village | 0.880 | 0.892 | 0.734 |
| Community Participation | 0.864 | 0.865 | 0.734 |
| Apparatus Competence Village | 0.862 | 0.904 | 0.706 |
| Management Accountability BLT | 0.901 | 0.897 | 0.753 |

Source: Primary data processed, 2025

Table 5 shows that the model has an ability of 84.3% in explaining the variables of Financial Report Accessibility, Village Head Leadership, Community Participation, and Village Apparatus Competence. This indicates that the model can explain variations in the Community Empowerment variable well.

Table 5. R-Square & R-Square Adjusted

| Variables | R-square | R-square adjusted |
|-------------------------------|----------|-------------------|
| Management Accountability BLT | 0.843 | 0.835 |

Source: Output SmartPLS

Table 6 above shows that the model implied in the correlation matrix is reasonably fit, as indicated by the SRMR value of 0.082 less than 0.08. Standardized Root Mean Square Residual (SRMR) is a good fit measurement for PLS-SEM and can be used to avoid model misspecification.

Table 6. Goodness of Fit (GOF) Testing Results

| Parameter | Estimated Model | Standart |
|-----------|-----------------|----------|
| SMRM | 0.082 | < 0.08 |

Source: Output SmartPLS

The t test results of the Financial Report Accessibility variable obtained a significance value of $0.000 > 0.05$. This means that the Financial Report Accessibility variable has a positive and significant effect on the Accountability of Direct Cash Assistance Management. Thus, hypothesis one states that the accessibility of financial reports has a positive effect on the accountability of direct cash assistance management. This result has the same result with the research of Indriasih et al., (2022). When financial reports are easily accessible, stakeholders—including government agencies, auditors, and community members—can monitor fund

allocation, reducing the risk of mismanagement and ensuring compliance with regulations. Greater transparency fosters better decision-making, allowing discrepancies to be identified and corrected promptly.

The t test results of the Village Head Leadership variable obtained a significance value of $0.001 > 0.05$. This means that the Village Head Leadership variable has a positive and significant effect on the Accountability of Direct Cash Transfer Management. Thus hypothesis two which states that Village Head Leadership has a positive effect on the Accountability of Direct Cash Assistance Management. The same with a research result from (Udin, 2024), which a strong and competent village head fosters a culture of transparency, enforces regulatory compliance, and ensures that financial processes are properly monitored.

The t test results of the Community Participation variable obtained a significance value of $0.637 > 0.05$. This means that the Community Participation variable has insignificant effect on the Accountability of Direct Cash Transfer Management. Thus hypothesis three which states that Community Participation has a positive effect on the Accountability of Direct Cash Transfer Management is rejected. This research result has the same result with the research of Aldo et al., (2023) and (Indraswari & Rahayu, 2021). Community involvement is essential for transparency, but it may not directly influence accountability in a meaningful way. This could be due to limited access to financial information, lack of awareness or capacity among community members to oversee fund management, or weak institutional mechanisms that fail to translate participation into tangible accountability outcomes. Additionally, if decision-making power remains concentrated among village officials, community input may have minimal impact on how BLT funds are managed. The statistical insignificance indicates that other factors, such as leadership and financial transparency, may play a more dominant role in ensuring accountability.

The t test results of the Village Apparatus Competency variable obtained a significance value of $0.675 > 0.05$. This means that the Village Apparatus Competency variable has a negative and insignificant effect on the Accountability of Direct Cash Transfer Management. Thus hypothesis four which states that the Competence of the Village Apparatus has a positive effect on the Accountability of Direct Cash Assistance Management is rejected. Same as the result of Aldo et al., (2023) which found that higher competency among village officials does not necessarily lead to better accountability. This could be due to the possibility that competent officials, while skilled, may operate within weak governance structures or lack proper oversight, reducing their influence on accountability. Additionally, if competency is not accompanied by strong ethical standards and transparency measures, it may not translate into responsible fund management. The statistical insignificance further implies that other factors, such as leadership and financial transparency, may play a more decisive role in shaping accountability outcomes.

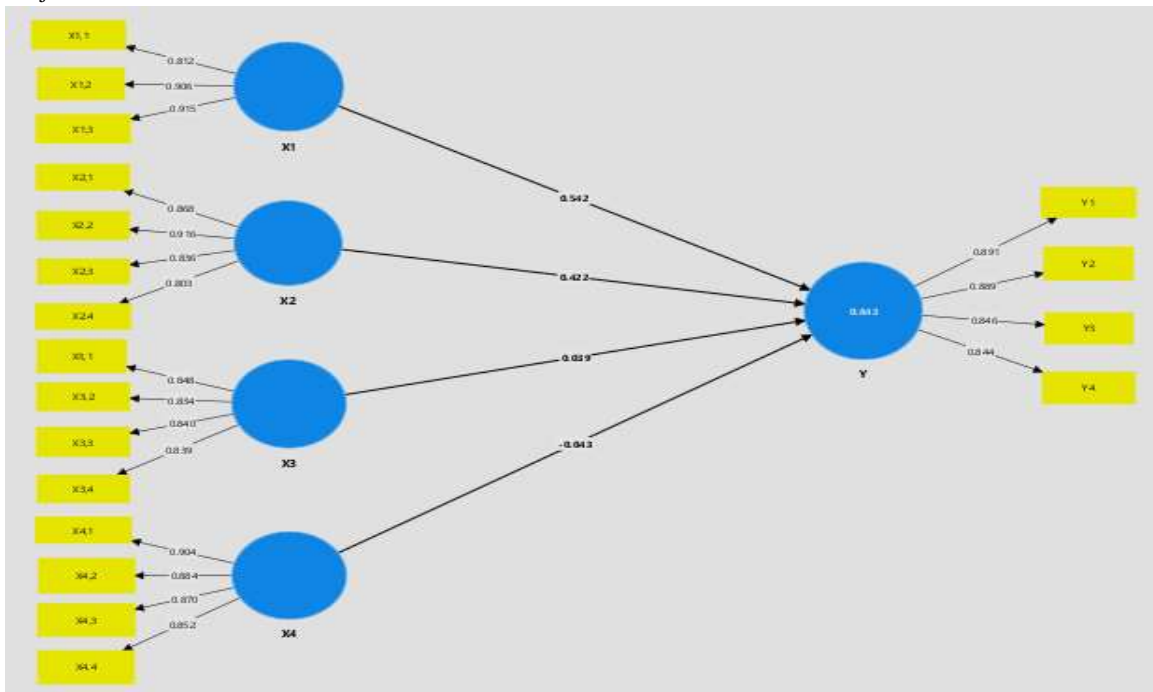


Figure 3. Partial Least Square Bootstrapping Test Results

CONCLUSIONS AND SUGGESTION

Based on the results of the analysis of the effect of accessibility of financial reports, leadership of the village head, community participation, competence of village officials on the accountability of direct cash assistance management, several conclusions can be concluded as follows: accessibility of financial reports has a positive and significant effect on the accountability of direct cash assistance management in Bika Hulu Village. The positive and significant effect indicates that the accessibility of financial reports has a significant or important role in increasing the accountability of direct cash assistance management in Bika Hulu Village. The leadership of the village head has a positive and significant effect on the accountability of direct cash assistance management in Bika Hulu Village. The positive and significant effect indicates that the leadership of the village head has a significantly important role in increasing the accountability of direct cash assistance management in Bika Hulu Village. Community participation has a negative and insignificant effect on the accountability of direct cash assistance management in Bika Hulu Village.

The negative and non-significant effect shows that the lack of community enthusiasm in Bika Hulu Village in village activities or programs has an effect on the increase or decrease in the accountability of direct cash assistance management. The competence of the village apparatus has insignificant effect on the accountability of the management of direct cash assistance in Bika Hulu Village. The non-significant effect shows that the accountability of the management of direct cash assistance in Bika Hulu Village is not influenced by the competence of the village apparatus. It will automatically have an impact if the management of village funds is made more transparent. The Village Government of Bika Hulu Village Government must also make it easier for the community to receive access to information related to village funds and the village government must also manage village funds transparently or openly so that the community will be more enthusiastic and trust the village government. For Students, this research can be used as a reference for conducting further research by increasing variables and expanding samples that study the Accountability of Direct Cash Assistance Management. This research aims to provide a broader and more contemporary picture of the Accountability of

Direct Cash Transfer Management. Bika Hulu Village needs to increase community involvement in the management of village funds through the spirit of gotong royong, starting from the planning, implementation, decision-making, to the evaluation of results. The limitation of this study is the limited scope of the research area, as it focuses only on a specific region. Additionally, the sample size is relatively small, with only 91 participants using 10 percent error of slovins, which may affect the generalizability of the findings. For future research can add more participants.

REFERENCES

- Adrianti, Sumarlin, & Anwar. (2023). Pengaruh Akuntabilitas dan Transparansi terhadap Pengelolaan BLT Dana Desa dengan Sistem Pengendalian Internal sebagai variabel Moderasi. *Income Journal: Accounting, Management and Economic Research*, 2(1).
- Aldo, R., Soleman, R., & Sinen, K. (2023). Pengaruh kompetensi aparatur desa, partisipasi masyarakat, komitmen organisasi, penerapan sistem informasi keuangan desa terhadap akuntabilitas pengelolaan dana desa. *Da'watuna: Journal of Communication and Islamic Broadcasting*, 4(2), 571–581. <https://doi.org/10.47467/dawatuna.v4i2.4622>
- Andriyanti, A., & Dhian Andanarini Minar Savitri. (2024). The Influence of Accountability, Transparency, and the Role of Village Apparatus on the Management of Village Revenue and Expenditure Budget. *Jurnal Akuntansi*, 14(3), 191–199. <https://doi.org/10.33369/jakuntansi.14.3.191-199>
- Atiningsih, S., Aulia,), Ningtyas, C., Bank, S., & Jateng, B. (2019). PENGARUH KOMPETENSI APARATUR PENGELOLA DANA DESA, PARTISIPASI MASYARAKAT, DAN SISTEM PENGENDALIAN INTERNAL TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA (STUDI PADA APARATUR PEMERINTAH DESA SE-KECAMATAN BANYUDONO KABUPATEN BOYOLALI). *Jurnal Ilmu Manajemen Dan Akuntansi Terapan (JIMAT)*, 10(1).
- Aurelia, D., Sudirman, R., & Hapid, H. (2023). Pengaruh Kompetensi Aparatur Desa, Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa. *INVENTORY: JURNAL AKUNTANSI*, 7(1), 25. <https://doi.org/10.25273/inventory.v7i1.16183>
- Ayem, S., & Fitriyaningsih, E. (2022). *Determinan akuntabilitas pengelolaan dana desa*. 2, 446–463. <https://doi.org/10.29264/jfor.v24i2.10869>
- Ayu Yusnida, E., Anindya Pangestika, M., & Tinggi Ilmu Ekonomi Syariah Putera Bangsa Tegal Jawa Tengah, S. (n.d.). *UTILITY: Jurnal Ilmiah Pendidikan dan Ekonomi* PENGARUH AKUNTABILITAS, TRANSPARANSI, DAN PARTISIPASI MASYARAKAT TERHADAP PENGELOLAAN DANA DESA PADA DESA SE-KECAMATAN BUMIJAWA. <http://journal.stkipnurulhuda.ac.id/index.php/utility>
- Basri, Y. M., Findayani, T. I., & Zarefar, A. (2021). IMPLEMENTATION OF GOOD GOVERNANCE TO IMPROVE THE PERFORMANCE OF VILLAGE GOVERNMENTS. *Jurnal Akuntansi*, 11(2), 123–136. <https://doi.org/10.33369/j.akuntansi.11.2.123-136>
- Diansari, R. E., May Dina Triastuti, Vidya Vitta Adhivinna, Ratna Purnama Sari, & Anandita Zulia Putri. (2024). Prosocial Behavior And Determinants In The Accountability Of Village Fund Management. *Jurnal Akuntansi*, 14(3), 253–264. <https://doi.org/10.33369/jakuntansi.14.3.253-264>
- Directorate General of Fiscal Balance. (2016). *Government system of the Unitary State of the Republic of Indonesia*.
- Febrianti, R., & Amalia, D. (2024). Pengaruh Kompetensi Perangkat Desa, Kepemimpinan Kepala Desa, Partisipasi Masyarakat, dan Kejelasan Sasaran Anggaran terhadap

- Akuntabilitas Pengelolaan Dana Desa. *Jurnal Penelitian Ilmu-Ilmu Sosial*, 2(1).
<https://doi.org/10.5281/zenodo.13624433>
- Fitra, H., Syofyan, E., Masdupi, E., Mulyani, E., Taqwa, S., & Halmawati, H. (2024). Pengaruh Kompetensi Aparatur, Komitmen Organisasi, Transparansi dan Partisipasi Masyarakat terhadap Akuntabilitas Pengelolaan Dana Desa. *Ekonomis: Journal of Economics and Business*, 8(2), 1526. <https://doi.org/10.33087/ekonomis.v8i2.1906>
- Ghozali. (2023). *SMART PLS 4*. Yoga Pratama.
- Hulu, F., & Rahim, R. (2022). *Pengaruh kepemimpinan Kepala Desa, Komperensi Aparat Desa, dan Partisipasi Masyarakat terhadap Pengelolaan Dana Desa*. 4, 2312–2320.
- Indraswari, N. E., & Rahayu, Y. (2021). *PENGARUH KOMPETENSI PEMERINTAH DESA, PARTISIPASI MASYARAKAT DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP AKUNTABILITAS PENGELOLAAN DANA DESA*.
- Indriasih, D., Fajri, A., & Febriana, D. (2022). Pengaruh Komitmen Organisasi, Sistem Pengendalian Internal, Kompetensi Pemerintah Desa, Transparansi, dan Aksesibilitas Laporan Keuangan Terhadap Akuntabilitas Pengelolaan Dana Desa. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 3(4), 972–981.
<https://doi.org/10.47065/ekuitas.v3i4.1331>
- JAYA, I. M. L. M. (2019). DETERMINAN AKUNTABILITAS KEUANGAN DANA DESA PASCA PENERAPAN UNDANG-UNDANG NOMOR 6 TAHUN 2014. *Jurnal Akuntansi*, 9(3), 201–218. <https://doi.org/10.33369/j.akuntansi.9.3.201-218>
- Jayadi, J., Setiawati, S., & Sutarti, S. (2025). The Influence Of Village Officials, Community Participation, And Educational Background Of Village Heads On Accountability Of Village Fund Management With Leadership Style As A Variable Of Moderation. *Jurnal Ilmiah Manajemen Kesatuan*, 13(1), 367–398.
<https://doi.org/10.37641/jimkes.v13i1.3091>
- Kapuashulukab. (2021). *Dana Desa 2021*.
- Kusumawardani, A., Rahmadhani, S., Praptitorini, M. D., & Kase, R. (2023). Pengaruh Self-Attribution Bias dan Risk Perceptions terhadap Pengambilan Keputusan Investor. *Jurnal Riset Manajemen Dan Akuntansi*, 3(2), 224–234.
<https://doi.org/10.55606/jurima.v3i2.2254>
- Lero, Y. (2022). *Pengaruh Peran Perangkat Desa, Aksesibilitas Laporan Keuangan dan Sistem akuntansi Keuangan Desa terhadap Akuntabilitas Pengelolaan Keuangan Desa*.
- Limba, F. B., SAPULATTE, S. G., & USMANY, A. E. M. (2021). AKUNTABILITAS PENGELOLAAN DANA DESA PADA MASA PANDEMI COVID-19 DALAM THEORY OF PLANNED BEHAVIOR. *JURNAL AKUNTANSI DAN KEUANGAN*, 9(2), 35–47. <https://doi.org/10.32520/jak.v9i2.1310>
- Masruroh, N., Rizki, L. K., Ashari, N. A., & Irma, I. (2022). Analisis Perilaku Ibu Menyusui dalam Memberikan ASI Eksklusif di Masa Pandemi Covid 19 di Surabaya (Mix Method). *Muhammadiyah Journal of Midwifery*, 3(1), 1. <https://doi.org/10.24853/myjm.3.1.1-10>
- Negeri, P., Jalan, S., Negara, S., Martini, R., Lianto, N., Hartati, S., Zulkifli, Z., Widyastuti, E., Akuntansi, J., Jurnal, W., & Akuntansi, A. (2019). *SISTEM PENGENDALIAN INTERN PEMERINTAH ATAS AKUNTABILITAS PENGELOLAAN KEUANGAN DANA DESA DI KECAMATAN SEMBAWA*. <http://ejournal.umm.ac.id/index.php/jaa>
- Nurhayati, N., Purnama, D., & Mustika, M. (2021). FAKTOR-FAKTOR PENDUKUNG AKUNTABILITAS PENGELOLAAN KEUANGAN DESA. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 7(2), 215–234. <https://doi.org/10.34204/jiafe.v7i2.4072>
- Oktari, V., Zarefar, A., Afifah, U., & Khoiriyah, M. (2022). Village Fund Management Accountability and Its Implications on Village Government Performance. *Jurnal Kajian Akuntansi*, 6(2), 263. <https://doi.org/10.33603/jka.v6i2.7236>

- Pahlawan, E. W., Wijayanti, A., & Suhendro, S. (2020). Pengaruh kompetensi aparatur desa, sistem pengendalian internal, pemanfaatan teknologi informasi dan partisipasi masyarakat terhadap akuntabilitas pengelolaan dana desa. *Indonesia Accounting Journal*, 2(2), 162. <https://doi.org/10.32400/iaj.29261>
- Polutu, A., & Artikel, R. (2022). Pengaruh Kompetensi Aparat Desa, Sistem Pengendalian Internal & Sistem Informasi Akuntansi Terhadap Akuntabilitas Pengelolaan Dana Desa I N F O A R T I K E L. *Jambura Accounting Review Journal Homepage*, 3(2), 66–78.
- Rahmawati, R., Heriana, T., Diana Sari, M., Dewi, S., & Almas, N. (2023). Akuntabilitas Pengelolaan Dana Desa: Kompetensi Aparatur, Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Internal. *Jurnal Minfo Polgan*, 12(1), 1533–1542. <https://doi.org/10.33395/jmp.v12i1.12881>
- Romigius, F., Siswo Nugroho, P., & Tinggi Ilmu Ekonomi Totalwin Semarang, S. (n.d.). *Pengaruh Aksesibilitas Laporan Keuangan, Sistem Pengendalian Internal, Dan Kompetensi Aparatur Desa Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi pada desa-desa di Kabupaten Kendal)*. <http://www.djpk.kemenkeu.go.id>
- Saputra, & Kusumawardani. (2024). Pengaruh transparansi, akuntabilitas, partisipasi masyarakat dalam pengelolaan dana desa terhadap pemberdayaan masyarakat pada Desa Bergas Kidul Kabupaten Semarang. *JurnalRisetEkonomidanBisnis*, 17(2), 164–175.
- Siahaan, M., & Komariah, N. S. (2022). THE INFLUENCE OF THE LEADERSHIP STYLE OF THE VILLAGE HEADMAN AND THE VILLAGE APPARATUS COMPETENCE ON THE SUCCESS OF DEVELOPMENT IN SRIAMUR VILLAGE, BEKASI. *International Journal of Multidisciplinary Research and Literature*, 1(2), 183–203. <https://doi.org/10.53067/ijomral.v1i2.21>
- Subhan, Salmah, & Lilianti. (2022). *Pengaruh PeranPerangkat Desa, Aksesibilitas Laporan Keuangan dan Sistem Akuntansi Keuangan Desa Terhadap Akuntabilitas Pengelolaan Keuangan Desa di Kecamatan Suak Tapeh*. 5.
- Suryono, E. H., Kencono Putri, N., & Pratiwi, U. (n.d.). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AKUNTABILITAS KEUANGAN DANA DESA DI KABUPATEN KEBUMEN. In *Terakreditasi Nasional JIM UPB* (Vol. 8, Issue 2). <http://ejournal.upbatam.ac.id/index.php/jim>
- Sutanto, H., & Hardiningsih, P. (2021). Akuntabilitas Pengelolaan BLT-Dana Desa Pada Masa Pandemi Covid-19. *InFestasi*, 17(1), InPres. <https://doi.org/10.21107/infestasi.v17i1.9932>
- Suyatno, M. I. Y., Kusumawardani, A., & Suyatno, P. D. L. (2024). Implementasi Pengelolaan Digital Dana ZIS untuk Stabilisasi Perekonomian Desa Binaan Dompot Dhuafa Jawa Tengah: Studi Kasus Demak, Jawa Tengah. *Jurnal Bisnis Mahasiswa*, 4(4), 742–762. <https://doi.org/10.60036/jbm.v4i4.art25>
- Udin, U. (2024). Leadership styles and sustainable performance. *Multidisciplinary Reviews*, 7(8), 2024171. <https://doi.org/10.31893/multirev.2024171>