



VILLAGE FUND MANAGEMENT ACCOUNTABILITY MODEL: THE ROLE OF INTERNAL CONTROL AND ORGANIZATIONAL CULTURE

Nonce Farida Tuati¹⁾, Abdul Halik²⁾, Siti Mujanah³⁾, Deetje W. Manuain⁴⁾, Hapsa Usman⁵⁾
^{1,4,5)}Department of Accounting, State Polytechnic of Kupang, ^{2,3)}Universitas 17 Agustus Surabaya
¹⁾noncefaridatuati@gmail.com

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*Correspondence:

Name: Nonce Farida Tuati
E-mail:
noncefaridatuati@gmail.com

Editorial Office

Ambon State Polytechnic
Center for Research and
Community Service
Ir. M. Putuhena Street, Wailela-
Rumahtiga, Ambon
Maluku, Indonesia
Postal Code: 97234

ABSTRACT

Introduction: The purpose of this study is to analyze the influence of internal control and organizational culture on the accountability of village fund management in Taebenu District. The urgency of this research is to provide input to increase accountability in village fund management, provide information for improving policies related to village funds, and increase understanding of the importance of accountability in village fund management. **Methods:** This study is a quantitative study using primary data obtained by respondents. The data analysis techniques used include the classical assumption deviation test and multiple regression analysis as well as the T test and the F test. While the multiple regression equation model used in this study is: $Y = a + b1X1 + b2X2 + e$, **Results:** The results of the study show that good internal control and organizational culture partially and simultaneously have a positive and significant effect on the accountability of village fund management. With the results of the t test = 3.722 with $p = 0.001 < 0.05$ and the t test = 2.467 with $p = 0.022 < 0.05$ and the F test showed a calculated F value of 24.602 with a significance level of $p = 0.000 < 0.05$.

INTRODUCTION

The Indonesian government continues to strive to improve the welfare of its people in a number of ways. One of them is by accelerating community development in villages. To launch the development program, the government provides a budget to encourage the acceleration of its development. One of them is by allocating village funds. The allocation of funds for village development has been disbursed since 2015 through Law No. 6 of 2014 concerning Villages. This fund is expected to be used by the village government to finance the implementation of government, development, and empowerment of the village community. Other regulations that underlie the distribution of village funds are also stipulated in Government Regulation Number 60 of 2014 concerning Village Funds. In addition, it is

regulated in the Regulation of the Minister of Villages and the Regulation of the Minister of Finance which further regulates budgeting, distribution, utilization, and accountability for reporting Village Funds (Tuati, 2023)

In its implementation, village fund management faces various challenges, especially related to accountability. The accountability of the village government in managing village funds is a crucial issue considering the size of the budget allocated and its impact on the welfare of the village community. Various cases of irregularities and non-transparency in the management of village funds show that there are still weaknesses in the accountability system.

The accountability of village fund management is influenced by various factors, including the internal control system implemented and the developing organizational culture in the village government. A good organizational culture will create a work environment that encourages transparency and accountability. Meanwhile, an effective internal control system will minimize the risk of irregularities and errors in the management of village funds.

The existence of village funds today can be said to be one of the sources of funding for development in villages. However, the distribution and management of village funds is often misused for personal interests. The mismanagement of village funds was even carried out by village officials, including village heads, village secretaries and village consultative bodies (BPD). [Taebenu District is one of the sub-districts in Kupang Regency with 8 villages (BPS, 2024). Facts show that since the distribution of village funds in 2015, there has been a case of corruption of village funds in one of the villages in Taebenu District. As reported by edia online Tribatanews. Here is the link <https://tribrataneWSkupang.com/2-pelaku-korupsi-dana-desa-baumata-ya-dan-jbb-resmi-di-serahkan-ke-kejaksaan-oeIamasi>. Seeing this phenomenon and this phenomenon, it is considered necessary to conduct a research with the title "The Influence of Internal Control and Organizational Culture on the Accountability of Village Fund Management in Taebenu District".

Based on this description, the formulation of the problem in this study is: 1) Does Internal Control affect the accountability of village fund management in Taebenu District? 2) Does the organizational culture affect the management of village funds in Taebenu District? 3), Does internal control and organizational culture simultaneously affect the accountability of village fund management in Taebenu District? |And the objectives of the research are: 1) Analyzing the influence of internal control on the accountability of village fund management in Taebenu District? 2) Analyzing the influence of organizational culture on the accountability of village fund management in Taebenu District?, 3) Analyzing the influence of internal control and organizational culture simultaneously on the accountability of village fund management in Taebenu District?.

This research is expected to contribute to the development of public sector accountability theory, especially in the context of village government and village fund management. The urgency of this research is for the Village Government: Providing input to increase accountability in the management of village funds, for the Central Government: Providing information for the improvement of policies related to village funds, for the Community: Increasing understanding of the importance of accountability in the management of village funds.

LITERATURE REVIEW

Internal Control (X1)

Internal control plays an important role in organizational activities because it is a factor that can determine the reliability of the financial statements produced by the organization. External audits in determining opinions on the fairness of financial statements also provide confidence in the effectiveness of internal controls.

Internal control is defined by *The Committee of Sponsoring Organization of the Tredway Commission (COSO) established by the AICPA through SAS No. 55 states that: "An entity's internal control structure consists of the policies and procedures established to provide reasonable assurance specific entity objective will be achieved."* (Coso, 2020). From this understanding, it can be concluded that internal control is a business unit consisting of policies and procedures that are set to provide confidence that certain goals of a business will be achieved.

Internal control system is: A process influenced by management that is created to provide adequate confidence in achieving effectiveness, efficiency, compliance with applicable laws and regulations, and reliability in the presentation of government financial statements. To improve the reliability of financial statements and performance as stipulated in this Government Regulation, each reporting and accounting entity is required to implement an internal control system in accordance with the provisions of the relevant laws and regulations

Commented [HD1]: There is an inconsistency in writing the name of the region, where it is written "Taibenu" in the problem formulation and objectives points, but it is written "Taebenu" in the title and other parts.

Coso report that this internal control system is stated as one of the internal controls consisting of five elements, namely: 1) control environment; 2) *risk assessment*; 3) *control activities*; 4) information and *communication*; and 5) monitoring (Coso, 2020)

Organizational Culture (X2)

Organizational culture is a system of values, beliefs, and norms that are shared by members of an organization that influence the way they behave. Organizational culture is a system of shared meaning embraced by the members of an organization that distinguishes that organization from other organizations. Emphasizing the shared values and beliefs that are the identity of the organization. Indicators of organizational culture are: 1) Transparency, 2) Participation, 3) Innovation and 4) Teamwork (Robbins & Judge, 2021). In village governance, each indicator of organizational culture can be explained as follows: 1) Transparency: openness of the village government in conveying village management information to the community, including budgets, policies, and development activities. 2) Participation: active involvement of village officials and the community in producing new ideas, programs, and solutions to advance the village. 3) Innovation: the ability of village officials to introduce new ideas, methods, programs, or technologies aimed at improving the quality of public services, resource management efficiency, and the welfare of village communities and 4) Teamwork: The ability of village officials to work collaboratively, support each other, and synergize in carrying out village governance functions.

Accountability for Village Fund Management (Y)

Accountability for village fund management is accountability and improvement of the performance of government agencies through the implementation of the Village Fund Management Accountability System (Permenpan RB, 2021). Performance Accountability is the embodiment of the obligation of a government agency to account for the success/failure of the implementation of Programs and Activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with Performance targets/targets that have been set through the performance reports of government agencies that are prepared periodically. Accountability of Village Fund Management can be defined as the obligation of the village government to account for the management of village funds. The indicators of this variable are: Financial accountability, Procedural accountability, Program accountability, Policy accountability (Mardiasmo, 2018)

RESEARCH METHODS

Types of Research

Based on the characteristics of this study, this type of research is a causal research with a quantitative method with a descriptive approach (Sugiono, 2016). The researcher used this study to provide empirical evidence of the influence of internal control and organizational culture on the accountability of village fund management.

Research Object

The research object in this study is internal control and organizational culture and accountability for village fund management.

Population and Research Sample

The population in this study is all officials who carry out village financial management: (1) Village Head, (2) Village Secretary, (3) Head of Finance. The population in this study is all officials who are in charge of carrying out village management in Taibenu sub-district, Kupang regency. The sampling technique in this study was carried out by *purposive sampling*. *Purposive sampling* is a sampling technique with certain considerations or criteria, namely the data source is considered to know the most about what is expected from the research. The sample criteria in this study are: officials who occupy positions as implementers of the management of the APBDDes in all villages in Taibenu District.

Data Analysis Methods

The Data Analysis methods used include validity tests and reliability tests, data transformation methods (MSI), classical assumption deviation tests and multiple regression analysis. The classical assumption deviation test consists of the multicollinearity test, heteroscedasticity test, autocorrelation test and normality test as well as T test and F test.

Commented [HD2]: Indicators for Organizational Culture (Transparency, Participation, Innovation, Teamwork) and Accountability (Financial, Procedures, Programs, Policies) have been mentioned, but it is not explained how these indicators are measured specifically in the context of village governance.

While the regression equation model of this study is: $Y = a + b_1X_1 + b_2X_2 + e$, where: Y = Accountability of Village Fund Management, X1 = Internal Control, X2 = Organizational Culture = constant, b1, b2 = regression coefficient (Jogianto, 2018).

Variable Variables and Variable Operational Measurement

Internal Control (X1)

Internal control system is: A process influenced by management that is created to provide adequate confidence in achieving effective efficiency, compliance with applicable laws and regulations, and reliability in the presentation of government financial statements (Indra, 2016).

Coso reports that this internal control system is stated as one of the internal controls consisting of five elements, namely: 1) control environment; 2) risk assessment ; 3) control activities ; 4) information and communication ; and 5)Monitoring (Coso, 2020)

Organizational Culture (X2)

Organizational culture is a system of values, beliefs, and norms that are shared by members of an organization that influence the way they behave. Organizational culture is a system of shared meaning embraced by the members of an organization that distinguishes that organization from other organizations. Emphasizing the shared values and beliefs that are the identity of the organization. Indicators of organizational culture are: 1) Transparency, 2) Participation, 3) Innovation and 4) Teamwork (Robbins & Judge, 2021):

Accountability for Village Fund Management (Y)

Accountability in village fund management is accountability and improvement of the performance of government agencies through the implementation of the Village Fund Management Accountability System (Menpan RB, 2021) The indicators of this variable are: Financial accountability, Procedural accountability, Program accountability, Policy accountability (Mardiasmo, 2018)

RESULT AND ANALYSIS

Research Results

This research was conducted in 8 villages in Taibenu District with 3 respondents in each village, namely the village head, village secretary, and finance head. So that the number of respondents is 24 people.

Statistical Test Results

Reliability Test

The purpose of the reliability test is to ensure that the instrument or questionnaire used has an adequate level of internal consistency. This means that all question items in one construct give uniform and stable results when measured repeatedly. In this study, reliability was measured using *Cronbach's Alpha (α)* for three main constructs: X1 ($\alpha = 0.654$), X2 ($\alpha = 0.697$), and Y ($\alpha = 0.660$). These values show that all three constructs have a good enough level of reliability for exploratory research. From the results of the reliability test, it can be concluded that the entire instrument construct has fairly good reliability and is acceptable for exploratory research. *Cronbach's Alpha* value above 0.6 indicates that the questionnaire produces relatively consistent answers.

Validity Test

The validity test aims to ensure that each question item in the questionnaire actually measures the construct in question. In this study, validity was tested using *the Pearson Product Moment* correlation between item scores and total construct scores (*item-total correlation*). With a total of 24 respondents and a significance level of 5% ($\alpha = 0.05$), the table r-value of 0.404 was used as the limit of the validity criteria. Items with a calculated r-value greater than 0.404 are declared valid, while items with a smaller r-count value are considered invalid. From the results of the validity test analysis, it can be concluded that: most items have a correlation above the r table (≥ 0.404), so they are statistically valid.

Classic Assumption Test

Classical assumption tests are performed to ensure that multiple linear regression models meet the BLUE (*Best Linear Unbiased Estimator*) criteria. This means that the results of the regression parameter estimation must be unbiased, efficient, and consistent. In this study, the classical assumption test includes four main aspects, namely: residual normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. These four tests ensure that the built model is feasible to use for further regression analysis.

a. Residual Normality Test

Table 1. Kolmogorov-Smirnov test
One-Sample Kolmogorov-Smirnov Test

		Unstandar dized Residual
N		24
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.87566409
Most Extreme Differences	Absolute	.134
	Positive	.110
	Negative	-.134
Test Statistic		.134
Asymp. Sig. (2-tailed)		.200c,d

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Based on the results of the *Kolmogorov-Smirnov test*, a significance value of 0.200 (> 0.05) indicates that the residual is normally distributed. This is reinforced by the display of histogram graphs and P-P Plots that show distribution patterns close to the diagonal line. Thus, the assumption of normality is fulfilled and the data is feasible to use for regression analysis.

b. Multicollinearity Test

The Toleranci value of 0.632 and the VIF of 1.583 indicate that there is no multicollinearity between independent variables. The criteria used were Tolerance > 0.10 and VIF < 10 . Thus, there is no high linear relationship between variables X1 and X2, so the model is free from multicollinearity problems.

c. Heteroscedasticity Test

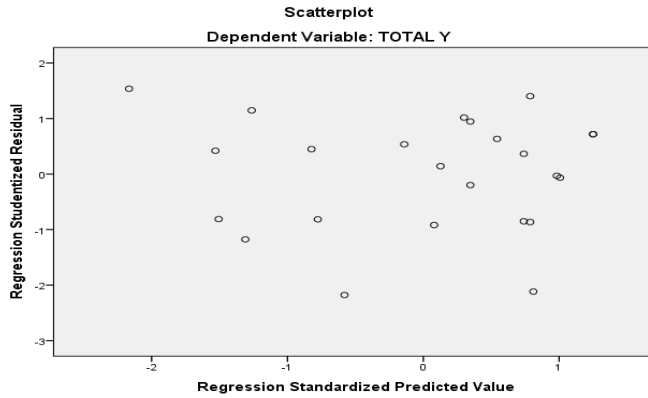


Figure 1. Diagram Scatterplot

Based on the *scatterplot* graph between the residual and the predicted value, no specific pattern (such as funnel or wave) was found. The random distribution of residual points around the zero line indicates that the model meets the assumption of homoscedasticity. Thus, residual variance is constant and there are no symptoms of heteroscedasticity.

d. Autocorrelation Test

The data of this study is *cross-sectional*, so the autocorrelation test is not entirely relevant. However, when tested with *Durbin-Watson*, the ideal value is between 1.5 and 2.5. Because each respondent is independent, it can be conceptually concluded that there is no autocorrelation between residuals.

Thus, all the main classical assumptions are fulfilled. The regression model can be declared feasible and valid for use in further analysis, as well as meet the BLUE (*Best Linear Unbiased Estimator*) criteria.

Multiple Linear Regression Test

Table 2. Multiple Linear Regression

Type	Coefficient		Standardized Coefficients	t	Sig.
	Unstandardized Coefficients	Std. Error			
1 (Constant)	4.568	4.674		.977	.340
TOTAL X1	.295	.079	.559	3.722	.001
TOTAL X2	.326	.132	.370	2.467	.022

a. Variable Dependent: TOTAL Y

Multiple linear regression tests are used to analyze the influence of two or more independent variables on a single dependent variable. In this study, variables X1 and X2 were tested for their influence on variable Y with a total of 24 respondents. The main goal is to find out how much X1 and X2 contribute to Y both simultaneously and partially.

The main results of the model show the regression equation as follows:

$$\hat{Y} = 4.568 + 0.295X_1 + 0.326X_2$$

Where: Y = Accountability of Village Fund Management

X1 = Internal control

X2. = Organizational culture

Based on the results of the regression analysis, the following findings were obtained:

- The value of constant (a) of 4.568 indicates that when the Internal Reliance (X1) variable and the Organizational Culture variable (X2) are zero, then the value of the Financial Management Accountability variable (Y) is 4.568. However, this constant was not statistically significant (p = 0.340).
- The Internal Control Coefficient (X1) of 0.295 (β = 0.559, p = 0.001) indicates that an increase of 1 unit of Internal Control (X1) will increase Financial Management Accountability (Y) by 0.295 units, assuming the Organizational Culture (X2) is constant. The effect of Internal Control (X1) is significant and positive.
- The Organizational Culture Coefficient (X2) of 0.326 (β = 0.370, p = 0.022) indicates that an increase of 1 unit of Organizational Culture (X2) will increase Financial Management Accountability (Y) by 0.326 units, assuming constant Internal Control (X1). The influence of Organizational Culture (X2) is also significant and positive.

The conclusion is that simultaneously the variables of internal control and organizational culture variables significantly affect the accountability of village fund management, and partially internal control or organizational culture significantly affect the accountability of village fund management

Partial Hypothesis Test (T Test)

From the table above, the results of the partial t-test show that:

- The Internal Control variable (X1) has a calculated t value = 3.722 with p = 0.001 < 0.05. This shows that Internal control has a positive and significant effect on the Accountability of Village Fund Management.
- The Organizational Culture variable (X2) has a calculated t value = 2.467 with p = 0.022 < 0.05, so X2 also has a positive and significant effect on Y.
- The constant has a value of t = 0.999 with p = 0.340 > 0.05, so it is insignificant.

Thus, it can be concluded that both the variables of Internal Control and Organizational Culture have a positive and significant influence on the Accountability of Village Fund Management in part.

Simultaneous Hypothesis Test (F Test)

Table 3. Simultaneous Test (F Test)

NEW ERA						
Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	41.322	2	20.661	24.602	.000b
	Residual	17.636	21	.840		
	Total	58.958	23			

a. Variable Dependent: TOTAL Y

b. Predictors: (Constant), TOTAL X2, TOTAL X1

The results of the F test showed an F value of 24.602 with a significance level of $p = 0.000 < 0.05$. This means that the regression model is simultaneously significant, so that the variables of Internal Control and Organizational Culture together affect the Financial Management of Village Funds.

Coefficient of Determination (R²)

Table 4. Coefficient of Determination (R²)

Model Summary ^b				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.837a	.701	.672	.9164

a. Predictors: (Constant), TOTAL X2, TOTAL X1

b. Variable Dependent: TOTAL Y

The determination coefficient (R²) of 0.701 indicates that 70.1% of the variation in Village Fund Management Accountability can be explained by a combination of Internal Control and Organizational Culture, while the remaining 29.9% is explained by other variables outside the model

Discussion

The Effect of Internal Control on Accountability in Village Fund Management

The results of the study show that the hypothesis of internal control has a significant effect on the accountability of village fund management is proven. With a t-value of 3.722, this result indicates that internal control has a strong enough influence to predict the accountability of village fund management within the village government in the model used. Thus, the null hypothesis (H0) is rejected, and the alternative hypothesis (H1) is accepted. This means that the better the implementation of an internal control system at the village government level that includes the control environment, risk assessment, control activities, information and communication, and monitoring—the higher the level of accountability in the management of village funds

This is in line with the COSO (*Committee of Sponsoring Organizations of the Treadway Commission*) theory which emphasizes that internal control functions as a mechanism to ensure operational effectiveness, reliability of financial reporting, and compliance with applicable regulations (COSO, 2020). In the context of villages, the internal control system helps to ensure that every use of village funds can be accounted for transparently and in accordance with the provisions.

Research by Sari & Nugroho (2020) also found that effective internal control improves the reliability of village financial reports and prevents misuse of public funds.⁽¹⁵⁾ This is because a good supervisory system encourages village heads and their officials to be more careful, transparent, and compliant with financial administration procedures.

The results of this study are consistent with the research conducted by Pratamayasa (2024), which also found that internal control significantly affects the accountability of village fund management. This study shows that the responsibility of village fund management increases along with a good internal control system. If the apparatus implements internal control properly in its government process, then it gives confidence to the community that the goals of the village government will be achieved and the village financial management will be managed responsibly.

The Influence of Organizational Culture on Accountability in Village Fund Management

Based on the results of the study, the hypothesis that organizational culture has a positive and significant influence on the accountability of village fund management is accepted. This means that organizational culture has a strong enough influence to increase the accountability of village fund management in this study. This is supported by

a t-value of 2.467 indicating that the influence of organizational culture variables significantly affects the accountability of village fund management. A strong organizational culture such as the values of honesty, responsibility, discipline, and public service encourage village officials to work with integrity and are oriented to the interests of the community.

According to Robbins & Judge (2021), organizational culture is a system of shared meaning embraced by members of an organization that distinguishes the organization from others. In the context of village government, organizational cultural values that emphasize ethics, openness, and responsibility will shape the behavior of accountable officials.

This research is in line with research conducted by Halim & Abdullah (2021) found that an organizational culture that is oriented towards public service and openness contributes to increasing the accountability of village fund management in the Eastern Indonesia region. A good organizational culture fosters a sense of moral responsibility for village officials in managing public funds honestly and efficiently. A supportive organizational culture is an organizational culture that is firmly embedded within the organization such as a culture of honesty and ethics. Because the stronger the organizational culture is instilled, the higher the accountability of village fund management (Masri and Sari, 2023).

The Influence of Internal Control and Organizational Culture on Accountability in Village Fund Management

The results of the study show that the third hypothesis, which states that internal control and organizational culture together have a positive and significant effect on performance accountability, is accepted. With the results of the F test, the F value was calculated as 24.602 with a significance level of $p = 0.000 < 0.05$. This means that the regression model is simultaneously significant, so that the variables of Internal Control and Organizational Culture together affect the Financial Management of Village Funds. This means that the combination of formal oversight systems (internal control) and behavioral values (organizational culture) creates synergies that strengthen accountability mechanisms.

When internal procedures and controls run well and are supported by an organizational culture that upholds integrity and responsibility, the potential for irregularities or misuse of village funds can be minimized. Accountability is not only an administrative obligation, but also part of the moral commitment of all village officials.

The results of this study show that the village government in Taibenu sub-district has successfully implemented good internal control. This aspect helps the government ensure that resources are managed efficiently and effectively, and supports accountability in their use. This means that the implementation of internal control and organizational culture that is carried out together has a positive impact on the level of accountability for village fund management in Taibenu District.

These findings are supported by the research of Rahman, Lestari, & Dwi (2022) which concluded that the implementation of good internal controls without being balanced by a strong organizational culture is not enough to create sustainable accountability.¹⁷⁾ Conversely, when the two go hand in hand, transparency and public trust in the village government increases significantly.

These results confirm the importance of two main aspects in accountable village governance, namely: 1) The structural aspect (internal control) builds clear, transparent, and documented systems and procedures. 2) Cultural aspects (organizational culture) shape the behavior of the apparatus with integrity and responsibility. Both function to complement each other in realizing *good village governance*, namely the management of village government that is transparent, participatory, accountable, and responsive to the needs of the community

CONCLUSION

Based on the results of data analysis and hypothesis testing, the following conclusions were obtained:

- Internal control has a positive and significant effect on the accountability of village fund management. The *t-value* of 3.722 with *p-value* = $0.001 < 0.05$ shows that the better the implementation of the internal control system at the village government level including the control environment, risk assessment, control activities, information and communication, and monitoring, the higher the level of accountability for village fund management.
- Organizational culture has a positive and significant effect on the accountability of village fund management. The *t-value* of 2.467 with a *p-value* = $0.022 < 0.05$ proves that a strong organizational culture, characterized by the

values of honesty, discipline, responsibility, transparency, and cooperation, can improve the accountable behavior of village officials in managing public funds.

- Internal control and organizational culture simultaneously have a positive and significant effect on the accountability of village fund management. The results of the *F* test of 24.602 with *p-value* = 0.000 < 0.05 indicated that the two variables were able to explain 70.1% of the variation in the accountability of village fund management, while the remaining 29.9% were influenced by other factors outside the model.
- The empirical implications of this study show that the combination of a strong internal control system and a good organizational culture will result in transparent, participatory, and integrity village financial governance. These two aspects complement each other in creating *good village governance* within the village government.

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