
Accountability of Agency Performance Government in Preventing Fraud With Commitment Organization as Mediator (Case Study in District Fifty Cities)

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Abstract

The weak accountability of the performance of government agencies is reflected in the results of the 2021 BPK audit in Fifty Cities Regency which found irregularities in honorarium payments and the use of the budget not in accordance with regional price standards, indicating the weakness of the internal control system and the competence of the apparatus in managing government finances. The purpose of this study was to analyze the accountability of government agency performance in preventing fraud through organizational commitment. The population of the study was the regional apparatus organizations (OPD) in Limapuluh Kota Regency totaling 43 OPDs with sampling using purposive sampling so that the research sample totaled 43 data samples. The data collection technique used a quantitative method approach, namely using a questionnaire filled out by the research sample. Data analysis used path analysis and was processed with the Statistical Package for Social Science (SPSS) version 27. The results of the study found that: (1) the internal control system has an effect on agency performance accountability; (2) the competence of the apparatus has an effect on agency performance accountability; (3) the internal control system has an effect on organizational commitment; (4) the competence of the apparatus has an effect on organizational commitment; (5) organizational commitment has an effect on agency performance accountability; (6) organizational commitment mediates the effect of the internal control system on agency performance accountability; and (7) organizational commitment mediates the effect of apparatus competence on agency performance accountability. The implication of the results of this study is that emphasizing the strengthening of organizational commitment must be the main focus because it is proven to play a significant mediator role between the internal control system and the competence of the apparatus on performance accountability. The recommendation of this study is that the Fifty City Regency Government strengthen its internal control system through periodic audits, transparent reporting, and strict supervision procedures to prevent fraud

Keywords: Internal Control System, Apparatus Competence, Organizational Commitment, Performance Accountability

INTRODUCTION

The government needs to pay attention to several factors in order to deal with the problem of accountability of government agency performance which is a weakness in government, one of which is attention to the internal control system. The internal control system carried out by the government can provide confidence in the achievement of effectiveness, efficiency and economy in achieving the goals of government organizations. With an effective internal control system, it will create reliable financial reporting, security of organizational assets and compliance with applicable laws and regulations, so that good financial management for the government will be realized.

Another factor that affects accountability is the competence of the apparatus. Prevention of embezzlement (fraud) can be done with the appropriate competence of the apparatus in managing funds. With competent apparatus in managing government finances, it is expected to minimize acts of embezzlement (fraud). Moehariono (2014) stated that a person's competence is included in the high or good category, it will later be proven and shown, if he has done the job (already worked). Conversely, if he already has low level competence, he will tend to perform low too.

The results of the audit conducted by the BPK on the Financial Report of the Limapuluh Kota Regency Government, the BPK in 2021 found evidence of payment of honorariums for Budget Users (PA) and Budget User Authorization (KPA) not in accordance with the budget ceiling managed for each Budget Implementation Document (DPA). The total use of the budget not in accordance with the regional unit price occurred in 40 OPDs with a total of more than IDR 500 million (BPK RI, 2022).

The implementation of good accounting by government agencies and optimization of supervision of the quality of financial reporting of government agencies is expected to increase the accountability of government agency performance so that it can optimize the performance of government affairs (Atiningsih, S and Ningtyas, AC. 2019).

The above phenomenon shows that there are still weak links in the internal control system, and non-compliance with laws and regulations has caused regional losses due to the weak SPI chain of the local government, and many cases have occurred; while violations reflect that there are still various weak links in the internal control system, which increases the possibility of fraud in the reporting entity of the local government. The internal control system is an activity carried out by management continuously to provide adequate assurance to achieve organizational goals (Government Regulation 60/2008).

Several previous studies that are relevant in the field of Accountability of Agency Performance Government In Preventing Fraud such as those conducted by Santoso and Pambelum (2008) which examined the influence of the application of public sector accounting on the accountability of government agencies' performance in preventing fraud. Then research was conducted by Armelia and Wahyuni (2020) which analyzed the relationship between apparatus competence and the level of fraud in government financial management. Furthermore, research conducted by Hidayati et al. (2022) which examines the Role of Internal Control Systems in Preventing Accounting Fraud.

The renewal of the background of this research lies in the integration of organizational commitment as a mediating variable in explaining the relationship between the accountability of government agency performance and fraud prevention, which is a differentiator from

previous studies where the majority only focus on the direct relationship between the internal control system and fraud prevention, or the direct relationship between the competence of the apparatus and performance accountability. This research also makes a new contribution by taking a case study in Limapuluh Kota Regency which has a typical phenomenon in the form of honorarium payments that are not in accordance with the managed budget ceiling, so that it can provide a more specific perspective on the implementation of the internal control system and performance accountability in the area.

LITERATURE REVIEW AND DEVELOPMENT HYPOTHESIS

The agent theory is a theory that explains about two different and opposing economic actors. This theory describes the working relationship that occurs between two parties, namely the principal and the agent. In this working relationship, the principal has the right to order the agent to perform a service on behalf of the principal and gives authority to the agent to make the best decisions for the principal (Ichsan, 2013).

Internal control is defined by (Hery, 2013) as a set of policies and procedures that aim to protect company assets and wealth from all forms of misuse, guarantee accurate company accounting information and ensure that all legal regulations such as laws and management policies have been carried out by all company employees as they should be .

Civil servant competence is competence that refers to a behavioral approach, a particular behavior or various types and levels of behavior that are used as parameters to be able to carry out work effectively, successfully and superiorly (Sedarmayanti , 2017) .

Fraud is basically an act of deficiencies that can harm an agency. According to (Karyono, 2013) *fraud* can be interpreted as fraud that is done intentionally to achieve certain goals such as deceiving or giving a false picture to other parties that can be done by people inside or outside the company. *Fraud* is something that is deviant and against the law. Fraud is done by taking advantage of opportunities to do things that are dishonest so that it can harm other parties. Meanwhile (Albrecht, 2003) defines *fraud* as a real form of material facts that are deliberately falsified and done so that the victim is convinced and takes follow-up action.

1. The Influence of Internal Control Systems on Institutional Performance Accountability

Compliance Theory *Agency* theory states that to reduce information asymmetry, it is necessary to increase internal control over an organization's performance. When information asymmetry is reduced, it will minimize an organization from committing fraud. One effort that can be made to prevent fraud is to implement an internal control system (Alam, 2022). Based on this description , the hypothesis is is:

H₁ : The internal control system has a positive effect on performance accountability .

2. The Influence of Apparatus Competence on Agency Performance Accountability

Agency theory state that competence apparatus can analyze and find solution on the problem that occurred between agents and principals who will later trigger act fraud (Sariwati & Sumadi , 2021). Based on this description , the hypothesis is is:

H₂ : Apparatus competence has a positive influence on performance accountability .

3. The Influence of Internal Control Systems on Organizational Commitment

Organizational commitment in a district is the level of loyalty, attachment, and support that employees have for the goals and values of the local government organization (Batuwael, 2022). Based on the Agency Theory, it is stated that the principal, namely the regional government or community, has rights and interests in the results of government, while the agent is an employee or government apparatus whose job is to manage and implement policies. Based on this description, the hypothesis is:

H₃: Internal control systems have a positive effect on organizational commitment.

4. The Influence of Apparatus Competence on Organizational Commitment

Apparatus who have high competence tend to feel more confident in carrying out their duties. When they can complete tasks well and produce satisfactory performance, they feel more appreciated by the organization, which in turn increases their affective commitment to the organization (Wisanggeni, 2024). Based on this description, the hypothesis is:

H₄: Apparatus competence has a positive effect on organizational commitment.

5. The Influence of Organizational Commitment on Agency Performance Accountability

Better accountability so that public trust in government agencies increases and supports. Agency theory suggests that there is a potential conflict between the interests of principals and agents, which can lead to opportunistic or fraudulent behavior if there is no effective control mechanism. Strong organizational commitment can reduce this problem by aligning the interests of agents with *the principal* (Adhivinna et al., 2022). Based on this description, the related hypothesis influence the are as follows:

H₅: Organizational commitment has a positive effect on Performance Accountability.

6. Commitment Mediates the Effect of Control Systems Internal to Agency Performance Accountability

Internal Control System is part of the process to realize public government accountability (Yesinia . *et al.*, 2018). The implementation of activities in a government starting from planning, implementation of supervision, to accountability must be carried out in an orderly, controlled, efficient and effective manner. For this reason, a system is needed that can provide adequate assurance that the implementation of activities in a government agency can achieve its goals efficiently and effectively, report financial management reliably, secure assets and encourage compliance with laws and regulations. This system is known as an internal control system (Widyatama and Novita, 2017).

Accountability or responsibility is (*accountability*) is a form of obligation for a person (leader/official/executor) to ensure that the tasks and obligations he/she carries out have been carried out in accordance with applicable provisions (Accountability in financial management is the provision of reports and disclosures *on* activities and performance that have been carried out by the government within a certain period of time to interested parties. This is certainly good for both the central government and regional governments, they must be able to become subjects of reporting in order to fulfill public rights, namely the right to

know how far the government has provided public services through budget management. Based on this description, the related hypothesis problem the are as follows:

H₆ : Organizational Commitment Mediates the Effect of Internal Control System on Performance Accountability.

7. Committee Mediates the Influence of Apparatus Competence on Agency Performance Accountability

Apparatus competence is an absolute skill that is needed so that the management of funds for the development of various aspects can be achieved by using intelligence, knowledge and skills as well as behavior to encourage optimal development (Perdana, 2018). Competent apparatus will produce good *output in accordance with the principle of accountability*. Accountability or responsibility is (*accountability*) is a form of obligation for someone (leader/official/executor) to ensure that the tasks and obligations they carry out have been carried out in accordance with applicable provisions (Accountability in financial management is the provision of reports and disclosures *on* activities and performance that have been carried out by the government within a certain period of time to interested parties. Based on this description, the related hypothesis is: problem the are as follows:

H₇:Organizational Commitment Mediates the Effect of Apparatus Competence on Performance Accountability.

RESEARCH METHODOLOGY

This research is a quantitative research. Object study is an OPD located in Lima Puluh Kota Regency . Where the population study is 43 OPD people, and because population small so all over population made into sample research . Types of research data in the form of thematic data sourced from from answer questionnaire by OPD employees . With Thus , research data collected with questionnaire .

The data analysis in this study was carried out using multiple regression analysis with the help of the SPSS (Statistical Product and Service Solution) for Windows version 2.7 program. Some of the data analysis techniques used in this study include: Research Instrument Test (Validity and Reliability), Descriptive Statistical Analysis, Classical Assumption Test (Normality Test, Multicollinearity Test, and Heteroscedasticity Test), Model Consistency Test (t-test, F-test, and Determination Coefficient Test), Path Analysis, Hypothesis Test, and Partial Test (t-Test) to test the influence of each independent variable on the dependent variable.

Analysis model the formulated path is as following :

$$Z = a + \beta_1 X_1 + \beta_2 X_2 + e_1$$

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + e_2$$

Information:

Y =	Performance Accountability
α =	Constant
$\beta_1 - \beta_2$ =	Regression Coefficient
X ₁ =	Internal Control System
X =	Competence of State Apparatus
Z =	Organizational Commitment
ε =	Standard error

RESULTS AND DISCUSSION

Result

This study uses a path analysis model, because the study explains the direct and indirect effects of a set of measurable variables (parametric), as independent variables (*exogenous*) on dependent variables (*endogenous*) and intervening variables. The overall path coefficient of variables X_1 , X_2 , Z and Y . Based on the tests that have been carried out, a path diagram can be made as follows:

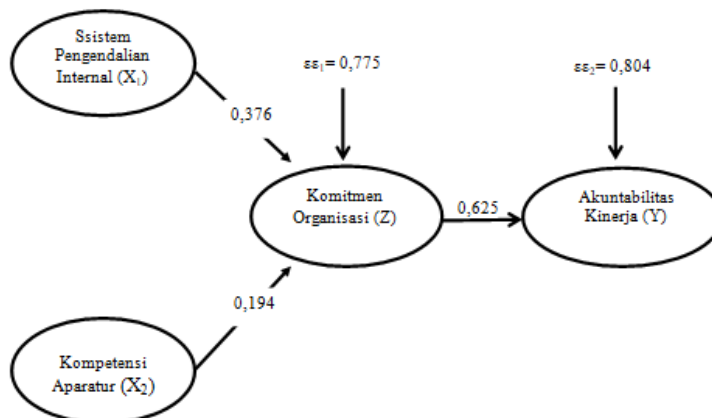


Figure 1. Path Analysis

Structural equation for the model is:

$$\text{Sub Structural 1: } Z = 0.376X_1 + 0.194X_2 + 0.775 \varepsilon_1$$

$$\text{Sub Structural 2 : } Y = 0.625Z + 0.804 \varepsilon_2$$

The meaning of structural equation 1 above is:

1. The coefficient value of the internal control system variable is 0.376. This means that every increase in the internal control system by 1 unit will increase performance accountability by 0.376 and vice versa, assuming other variables remain constant.
2. The coefficient value of the apparatus competency variable is 0.194. This means that every improvement in apparatus competency by 1 unit will increase performance accountability by 0.194 and vice versa, assuming other variables remain constant.
3. The standard error (ε_1) is 0.775. This means that the magnitude of the error path coefficient for other variables outside the research that affect performance accountability is 0.775.

structural equation 2 above is:

1. The coefficient value of the organizational commitment variable is 0.625. This means that every increase in organizational commitment by 1 unit will increase performance accountability by 0.625 and vice versa, assuming other variables remain constant.
2. The standard error (ε_1) is 0.804. This means that the magnitude of the error path coefficient for other variables outside the research that affect performance accountability is 0.804.

$$\varepsilon_1 = \sqrt{1 - R^2} = \sqrt{1 - 0,399} = 0,775 \quad \varepsilon_2 = \sqrt{1 - R^2} = \sqrt{1 - 0,353} = 0,804$$

Discussion

The Influence of Internal Control Systems on Performance Accountability

Based on the test results, it is known that the internal control system has an effect on the accountability of agency performance in preventing *fraud* in Lima Puluh Kota Regency. This means that the better the implementation of the internal control system, the better the accountability of agency performance. Agency Theory states that the principal, namely the local government or community who have rights and interests in the results of government, while the agent is an employee or government apparatus who is tasked with managing and implementing policies. Internal control greatly affects the extent of access to fraud, namely by preventing *fraud* which can be done by reducing pressure, opportunities and improving individual morale at every level in the organization (Soleman, 2013).

control is a system that creates rules about operational procedures that are carried out, not everything can be controlled according to existing objectives. *Fraud* can be prevented through internal control. An effective internal control system ensures that every action and decision taken in the organization can be accounted for. Through strict supervision, accurate recording, and clear reporting, SPI increases operational transparency that makes it easier for related parties to evaluate and monitor the organization's performance.

1. The Influence of Civil Service Competence on Performance Accountability

Based on the test results, it is known that the competence of the apparatus has an effect on the accountability of the agency's performance in preventing *fraud* in Lima Puluh Kota Regency. This means that the better the competence of the apparatus, the better the accountability of the agency's performance. According to Agency theory, good apparatus competence will contribute to more effective and efficient task implementation. Competent agents are better able to achieve the results desired by the principal, which means better performance and easier to account for. Performance accountability is increasingly maintained because the results of work can be measured clearly, and competent apparatus will reduce the opportunity for deviation or poor performance.

Government apparatus is the main supporter of the agency in realizing the vision, mission, and goals of the agency. The information presented by the agency is also inseparable from the human element. The ability of the apparatus to be responsible and carry out their work can help minimize the occurrence of *fraud* in government agencies (Adhivinna et al., 2022).

2. The Influence of Internal Control Systems on Organizational Commitment

the test results, it is known that the internal control system has an effect on organizational commitment in preventing *fraud* in Lima Puluh Kota Regency. This means that the better the internal control system, the better the organizational commitment will be. Agent Theory focuses on the relationship between two parties: the principal (for example, the owner of the organization or the owner of a tour company) and the agent (for example, the manager or employee in the organization). In this context, the owner or manager of the tour company acts as the principal, and the employee or travel agent is the agent responsible for carrying out operational activities. Organizational commitment in a district is the level of loyalty, attachment, and support that employees have for the goals and values of the local government organization (Batuwael, 2022). This commitment is very important in creating

a productive, efficient, and accountable work environment, as well as in realizing the goals of better governance for the community.

Internal Control System (ISC) increases transparency in every activity of the organization, whether in budget usage, program implementation, or decision-making. When these processes are carried out transparently and accountably, the apparatus feels appreciated because they can see that their hard work is recognized and properly accounted for. This trust strengthens the sense of commitment to the organization, because they know that the results of their work will be reflected in the achievement of clear and measurable organizational goals. A well-implemented ISC will facilitate compliance with existing rules and regulations. This compliance is very important in the government environment because it concerns integrity and accountability in the management of public resources.

3. The Influence of Civil Service Competence on Organizational Commitment

The test results, it is known that the competence of the apparatus has an effect on the commitment of the agency organization in preventing *fraud* in Lima Pulu Kota Regency. This means that the better the competence of the apparatus, the better the organizational commitment will be. Agent Theory focuses on the relationship between two parties: the principal (organization owner or manager) and the agent (who carry out tasks or jobs, such as civil servants or employees). In this relationship, there is a potential conflict of interest, namely when the goals and motivations of the agent do not fully align with the goals of the principal. Organizational commitment in government is closely related to employee attachment to the goals, missions, and values of government organizations that serve the public interest (Raharjo, 2023).

By having adequate skills and knowledge, they can manage tasks better and achieve the goals set by the organization. Success in achieving organizational goals can increase a sense of ownership and commitment to the organization, because the apparatus feels that their contribution has a positive impact on government agencies. Competent apparatus not only focus on their tasks, but also play a role in organizational development. Those who have more knowledge and skills will be more likely to provide suggestions or innovations that can help improve and develop the organization.

4. The Influence of Organizational Commitment on Performance Accountability

test results, it is known that organizational commitment has an effect on the accountability of agency performance in preventing *fraud* in Lima Pulu Kota Regency. This means that the better the organizational commitment, the better the accountability of agency performance. Agency theory suggests that there is a potential conflict between the interests of the principal and the agent, which can lead to opportunistic behavior or fraud if there is no effective control mechanism. Strong organizational commitment can reduce this problem by aligning the interests of the agent with *the principal* (Adhivinna et al., 2022).

Organizations with strong commitment from leaders and subordinates will find it easier to achieve the desired results to produce better performance, compared to organizations that do not have organizational commitment. High organizational commitment encourages employees to comply with applicable regulations and procedures. Employees who feel bound by the organization's vision and mission will be more

disciplined in carrying out their duties and following existing provisions. Compliance with these procedures not only increases work efficiency, but also strengthens performance accountability, because every action taken can be clearly accounted for and audited. Employees who have a high commitment to the organization tend to be more responsible in achieving the goals that have been set. They feel bound to carry out their duties as well as possible, so that the achievement of organizational goals and objectives is more guaranteed.

5. Organizational Commitment Mediates the Effect of Internal Control System on Performance Accountability

The test results, it is known that organizational commitment mediates the influence of the internal control system on the accountability of agency performance in preventing *fraud* in Lima Puluh Kota Regency. This means that the better the internal control system, the better the accountability of agency performance and this has an impact on employee organizational commitment. The Internal Control System is part of the process to realize public government accountability (Yesinia . *et al.*, 2018).

The implementation of activities in a government starting from planning, implementation of supervision, to accountability must be carried out in an orderly, controlled, efficient and effective manner. For this reason, a system is needed that can provide adequate assurance that the implementation of activities in a government agency can achieve its goals efficiently and effectively, report financial management reliably, secure assets and encourage compliance with laws and regulations. This system is known as an internal control system (Widyatama and Novita, 2017).

6. Organizational Commitment Mediates the Effect of Apparatus Competence on Performance Accountability

Test results it is known that organizational commitment mediates the influence of apparatus competence on agency performance accountability in preventing *fraud* in Lima Puluh Kota Regency. This means that the better the apparatus competence, the better the agency performance accountability will be and this has an impact on employee organizational commitment. Apparatus competence is an absolute expertise that is needed so that fund management for the development of various aspects can be achieved by using intelligence, knowledge and skills and behavior to encourage optimal development (Perdana, 2018).

Competent apparatus will produce good *output in accordance with the principle of accountability*. Accountability or responsibility is (*accountability*) is a form of obligation for someone (leader/official/executor) to ensure that the tasks and obligations they carry out have been carried out in accordance with applicable provisions .

The implications of the results of this study show that local governments, especially in Fifty Cities Regency, need to prioritize the development of an effective internal control system and improve the competence of apparatus to increase performance accountability and prevent fraud. Strengthening organizational commitment must be the main focus because it has proven to play a significant role as a mediator between the internal control system and the competence of the apparatus on performance accountability. Investing in human resource development through training, education, and apparatus capacity building will have a dual impact, namely

improving technical competence while strengthening organizational commitment. The implementation of a transparent and effective internal control system not only increases accountability directly, but also builds the trust and pride of the apparatus towards the organization, which in turn strengthens the organization's commitment. Thus, a comprehensive approach in the development of good governance must pay attention to these three factors in an integrated manner to achieve optimal performance and minimize the risk of fraud.

CONCLUSION

The conclusion of the study shows that the internal control system and apparatus competence have a positive effect on the accountability of agency performance, where the better the implementation of both will increase performance accountability. These two factors also affect organizational commitment positively, with a maximum internal control system and high apparatus competence will increase organizational commitment. Furthermore, organizational commitment is proven to affect the accountability of agency performance, where the better the organization's commitment, the accountability of agency performance will also increase. More importantly, organizational commitment acts as a mediator in the relationship between the internal control system and apparatus competencies to the accountability of agency performance, which shows that the improvement of the internal control system and apparatus competencies not only has a direct impact on performance accountability but also indirectly through increasing organizational commitment.

The recommendation of this study is that the Fifty City Regency Government strengthen its internal control system through periodic audits, transparent reporting, and strict supervision procedures to prevent fraud. Improving the competence of the apparatus should be carried out through structured training programs, continuing education, and certification of expertise relevant to their respective fields of duty. Strengthening organizational commitment needs to be prioritized through clear vision and mission communication, involvement of officials in decision-making, and a fair reward system based on performance. Local governments are also advised to develop measurable and systematic performance evaluation metrics, which take into account not only technical aspects, but also organizational commitment. In addition, the development of a work culture oriented towards integrity and accountability needs to be supported by clear regulations, socialization of organizational values, and leaders who are able to be role models in implementing good governance practices to prevent fraud at all levels of the organization.

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