

DAFTAR PUSTAKA

- Aguilera, R., and Cuervo-Cazurra, A. (2009). Codes of good governance. *Corporate Governance: An International Review*, 17(3): 376-387.
- Agustina, D., & Wulandari, A. (2020). Overview Of Village Financial Management And Implications For Accountability. *Integrated Journal of Business and Economics*, 4(3), 277–291. <https://ojs.ijbe-research.com/index.php/IJBE/article/view/308>
- Al-Hameed, N. M., Al Sarayreh, A. A., & Al-Tarawneh, S. S. (2017). The Impact of Human Resources Auditing on the Application of Governance in the Banking Sector in Jordan. *International Journal of Human Resource Studies*, 7(2), 60. <https://doi.org/10.5296/ijhrs.v7i2.10949>
- Allen, N.J., & Meyer, J. (1990). The measurement and antecedents of affective, continuance, and normative commitment to organization. *Journal of Occupational Psychology*, 63, 1–18.
- Apriana, S., Said, D., & Nurleni, N. (2020). The Influence of Organizational Commitment, Competence of Village Fund Management Officers, and Utilization of Information Technology on Accountability of Village. *AFEBI Accounting Review*, 4(02), 94. <https://doi.org/10.47312/aar.v4i02.291>
- Astuti, E., Suhadak, Rahayu, S. M., & Wilopo. (2018). The influence of information technology strategy and management support to the internal business process, competitive advantage, financial and non-financial performance of the company. *International Journal of Web Information Systems*, 14(3), 317–333. <https://doi.org/10.1108/IJWIS-11-2017-0079>
- Atmadja, A. T., Saputra, K. A. K., & Koswara, M. K. (2018). The influence of village conflict, village apparatus ability, village facilitator competency and commitment of local government on the success of budget management. *Academy of Accounting and Financial Studies Journal*, 22(1).
- Basri, Y. M., Azlina, N., & Arfendi, L. Z. (2021). Financial Management, Organizational Commitment and Legislative Role on the Implementation of Good Governance at Village Governments. *The Indonesian Journal of Accounting Research*, 24(01), 109–126. <https://doi.org/10.33312/ijar.517>
- Basudewa, I. G. T., & Asri Dwija Putri, I. G. A. M. (2020). Pengaruh Gaya Kepemimpinan dan Pemanfaatan Teknologi Informasi pada Kualitas Laporan Keuangan Desa. *E-Jurnal Akuntansi*, 30(7), 1658. <https://doi.org/10.24843/eja.2020.v30.i07.p04>

- Budiana, D. A., Said, D., & -, N. (2019). the Effect of Village Device Competencies and Internal Control System on Accountability of Village Management. *Scientific Research Journal*, VII(I), 10–20. <https://doi.org/10.31364/scirj/v7.i1.2019.p0119599>
- Carton, R. B., & Hofer, C. W. (2006). Measuring organizational performance: Metrics for entrepreneurship and strategic management research. *Measuring Organizational Performance: Metrics for Entrepreneurship and Strategic Management Research*.
- Cheng, T. C. E., & Choi, T.-M. (2010). *Response Programs in Logistics and Supply*.
- Darsono, I., Saputra, M., & Abdullah, S. (2021). The effect of village fund management accountability in aceh singkil district , Indonesia. *Journal of Research, Economics and Management*, 16(1), 1–8.
- Desa, K., Tertinggal, P. D., Transmigrasi, D. A. N., Indonesia, R., Jenderal, D., Dan, P., & Masyarakat, P. (2017). *Kementerian desa, pembangunan daerah tertinggal, dan transmigrasi republik indonesia direktorat jenderal pembangunan dan pemberdayaan masyarakat desa*.
- Dixon, R., Ritchie, J., & Siwale, J. (2006). Microfinance: Accountability from the grassroots. *Accounting, Auditing and Accountability Journal*, 19(3), 405–427. <https://doi.org/10.1108/09513570610670352>
- Dreher, D. (2001). Human Resource Startegt a Behavioral Perspektive for General Manager, *International Edition. McGraw'Hill Higher Education*.
- Edit Terek, Milan Nikoliü, Jelena Vukonjanski, Bojana Gligoroviü, Katarina Zoriü (2017). The Impact of Corporate Credibility on Organizational Commitment of Employees and Financial Performances: the Serbian Case *The Proceedings of the 17th International Joint Conference* (Issue May). <http://ceeconference.vse.cz/>
- Endah, K. (2018). Mewujudkan Kemandirian Desa Melalui Pengelolaan Badan Usaha Milik Desa. *Jurnal Moderat*, 4(4), 25–33. <https://jurnal.unigal.ac.id/index.php/moderat>
- Farhan, E. (2020). *Competence of the village Government Apparatus in the financial management of the village in district of Purwodadi Musi Rawas*. 6, 485–490. <https://doi.org/10.4108/eai.25-10-2019.2300558>
- Fauzan, S., Prajanti, S. D. W., & Agus Wahyudin. (2019). The Effect of Budgeting Quality and Human Resource Competency of School Financial Performance with Information Technology as a Moderating Variables. *Journal of Economic Education*, 8(37), 159–166.
- Ferdinand, A. (2014). Metode Penelitian Manajemen: Pedoman Penelitian untuk skripsi, Tesis dan Disertasi Ilmu Manajemen. *Universitas Diponegoro*.

- Foskett, Nick & Lumby, J. (2003). Leading and Managing Education: and Service Guidance package. *Publisher International Dimensions. Poul Chapman Publishing.*
- Ghozali, I. (2011). Model Persamaan Structural Konsep dan Aplikasi dengan Program. AMOS. *Semarang: Universitas Diponegoro.*
- Graham, J., Amos, B., & Plumptre, T. (2003). Governance principles for protected areas in the 21 st century, prepared for the fifth World Parks Congress Durban, South Africa in collaboration with Parks Canada and Canadian International Development Agency. *Prepared for The Fifth World Parks Congress Durban, South Africa*, 1–50.
- Greenberg & Baron. (1993). Behavior in Organizations (Fourth Edition). *Boston: Allyn and Bacon.*
- Grossi, G., Reichard, C., & Ruggiero, P. (2016). Appropriateness and use of performance information in the budgeting process: Some experiences from German and Italian municipalities. *Public Performance and Management Review*, 39(3), 581–606. <https://doi.org/10.1080/15309576.2015.1137770>
- Haag & Keen. (1996). *Information Technology: Tomorrow's Advantage Today.* Hammond: McGraw-Hill College.
- Hair, J. F., Jr., et. al. (2008). *Multivariate Data Analysis with Reading, 4rd Edition.* Prentice-Hall International Inc., New Jersey.
- Halim, A. (2004). Akuntansi Keuangan Daerah. *Jakarta: Salemba Empat.*
- Halim, Abdul & Kusufi, M. S. (2013). Akuntansi Sektor Publik: Akuntansi Keuangan Daerah. *Jakarta: Salemba Empat.*
- Hardiningsih, P. (2020). Does competency, commitment, and internal control influence accountability? *Journal of Asian Finance, Economics and Business*, 7 (4), 223–233.
- Hasnita, N., Akib, M., Ernawati, E., & Rosnawintang, R. (2019). an Analysis of Village Financial Management: the Improtance of Regulations, Village Financial Manager Competencies and Commitment To Task in Kabupaten Konawe Selatan. *Mega Aktiva: Jurnal Ekonomi Dan Manajemen*, 8(2), 71. <https://doi.org/10.32833/majem.v8i2.87>
- Hastuti, T. D., Sanjaya, R., & Koeswoyo, F. (2021). The Investment Opportunity, Information Technology and Financial Performance of SMEs. *Proceedings - International Conference on Computer and Information Sciences: Sustaining Tomorrow with Digital Innovation, ICCOINS 2021, July*, 247–251. <https://doi.org/10.1109/ICCOINS49721.2021.9497182>
- Haza, I. I. (2015). Pengaruh Pemanfaatan Teknologi Informasi Dan Pengawas Keuangan Daerah Terhadap Kualitas Laporan Keuangan Daerah (Studi

- Empiris pada SKPD Pemerintah kota padang). *Fakultas Ekonomi Universitas Negeri Padang*, 3(1), 1–19.
- Hene, Aime, Sebastian Desmith, F. A. dan I. A. (2010). *Manajemen Strategik Keorganisasian Publik*. Bandung: Refika Aditama.
- Herliani, H., Sari, M., & Nurmalasari, E. (2021). Effect of Competence of Village Government Apparatus and Organizational Commitment on Village Government Performance with Village Financial Management as an Intervening Variable (Case Study in Villages in East Seunagan District, Nagan Raya Regency). *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 4(4), 9158–9165.
- Hitt, M, Duance, A.R & Hoskisson, R. . (2009). Strategic Management: Competitiveness and Globalization (Third Edit). *California: USA, South-Western College Publishing*.
- Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2008). The Management Of Strategy: Concepts and Cases. In *Nelson Education Ltd*. (Vol. 42, Issue 4).
- Hout, W. (2007). *The Politics of Aid Selectivity Good governance criteria in World Bank, US and Dutch development assistance*. Abingdon: UK, Routledge Publication.
- <https://radarkudus.jawapos.com/grobogan/03/03/2022/kejari-grobogan-tetapkan-perades-jatipecaron-tersangka-dugaan-korupsi/>
- <https://www.solopos.com/terjerat-kasus-korupsi-dua-mantan-kades-ditahan-kejari-grobogan-1223342>
- Husein Umar. (2005). Metode Penelitian Untuk Tesis Dan Bisnis. *Grafindo Persada*.
- Husnan, S., & Pudjiastuti, E. (2015). *Dasar-dasar Manajemen Keuangan, Edisi Ke-Tujuh*. Yogyakarta: UPP STIM YKPN.
- I.Dugguh, S., & Dennis, A. (2014). Job satisfaction theories: Traceability to employee performance in organizations. *IOSR Journal of Business and Management*, 16(5), 11–18. <https://doi.org/10.9790/487x-16511118>
- International Federation of Accountans & The Charter Institute of Public Finance & Accountancy. (2014). *International Framework: Good Governance in the Public Sector*.
- Istan, M. (2020). Did Trilogy Leadership Style, Organizational Citizenship Behaviour (OCB) and Organizational Commitment (OCO) Influence Financial Performance? Evidence from Pharmacy Industries. *Sys Rev Pharm* 2020;11(10):297-305
- Iyoha, F. O., & Oyerinde, D. (2010). Accounting infrastructure and accountability in the management of public expenditure in developing countries: A focus on

- Nigeria. *Critical Perspectives on Accounting*, 21(5), 361–373. <https://doi.org/10.1016/j.cpa.2009.06.002>
- Jaafar, N. I., Sulaiman, A., & Ali, S. M. (2018). Pro-environmentalism behavior, organizational pressure, sustainable information technology initiatives and financial performance of Malaysian service firms. *Environmental Engineering and Management Journal*, 17(1), 43–52. <https://doi.org/10.30638/eemj.2018.006>
- Jannah, R., Handajani, L., & Firmansyah, M. (2018). The Influence of Human Resources, Use of Information Technology and Public Participation to the Transparency and Accountability of Village Financial Management. *International Journal of Scientific Research and Management*, 6(5), 373–385. <https://doi.org/10.18535/ijstrm/v6i5.em03>
- Jatmiko, B., Prawoto, N., Astuti, R. J., & Wulandari, D. (2019). The effect of human resources, internal control system, and implementation effectiveness of village financial systems on village financial statements quality (Survey on entire village in Bantul district). *Management and Economics Journal (MEC-J)*, 3(1), 23. <https://doi.org/10.18860/mec-j.v0i2.6700>
- Jenderal, K. D., Desa, P., Perdesaan, D. A. N., Keempat, P., Keputusan, A., Jenderal, D., Dan, P., Masyarakat, P., & Desa, K. (2021). *Nomor 398.4.1 tahun 2021*.
- Ji, P., Yan, X., & Yu, G. (2020). The impact of information technology investment on enterprise financial performance in China. *Chinese Management Studies*, 14(3), 529–542. <https://doi.org/10.1108/CMS-04-2019-0123>
- Jinarat, V., & Quang, T. (2003). The impact of good governance on organization performance after the Asian crisis in Thailand. *Asia Pacific Business Review*, 10(1), 21–42. <https://doi.org/10.1080/13602380412331288790>
- Jurnali, T. & B. Supomo. (2002). Pengaruh Faktor Kesesuaian Tugas Teknologi dan Pemanfaatan Teknologi Informasi terhadap Kinerja Akuntan Publik. *Jurnal Bisnis Dan Akuntansi*. 5(2):214-226.
- Kadir, A. & T.C. Triwahyuni. (2005). Pengenalan Teknologi Informasi. Yogyakarta: ANDI.
- Kelmaskosu, J. (2022). The Effect Of The Application Of Accounting Information Systems, Internal Control Systems And Human Resource Competencies On The Quality Of Financial Reports (Empirical study on BAPPEDA of The Aru Island Regency). *Proceedings International Seminar on Accounting Society*, 3(1), 114–125.
- Kemenkeu. (2009). Anggaran Berbasis Kinerja (Bagian I). <http://www.anggaran-old.kemenkeu.go.id/dja/edef-konten-view.asp?id=628>

- Kemenkeu. (2017). Buku saku dana desa. *Kementerian Keuangan Republik Indonesia*, 7.
- Kemenkeu. (2021). Kebijakan Dana Desa 2021. *Kementerian Keuangan Republik Indonesia*, 7.
- Kementrian Desa, P. (2020). Klasifikasi Desa berdasarkan IKS, IKE, dan IKL. *Pembangunan Daerah Tertinggal Dan Transmigrasi*. <https://idm.kemendesa.go.id/>
- Khan, U., Zhang, Y., & Salik, M. (2020). The financial performance of Korean manufacturing SMEs: Influence of human resources management. *Journal of Asian Finance, Economics and Business*, 7(8), 599–611. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO8.599>
- Komite Nasional Kebijakan Governance. (2006). *Pedoman Umum Good Corporate Governance Indonesia*.
- Komite Nasional Kebijakan Governance. (2008). *Pedoman Umum Good Public Governance*.
- Lubis, A. I. (2010). Akuntansi Keperilakuan, Edisi dua. *Jakarta: Salemba Empat*.
- Mada, S., Kalangi, L., & Gamaliel, H. (2017). Pengaruh Kompetensi Aparat Pengelola Dana Desa, Komitmen Organisasi Pemerintah Desa, dan Partisipasi Masyarakat Terhadap Akuntabilitas Pengelolaan Dana Desa Di Kabupaten Gorontalo. *Jurnal Riset Akuntansi Dan Auditing "Goodwill,"* 8(2), 106–115. <https://doi.org/10.35800/jjs.v8i2.17199>
- Mahmudi. (2011). Akuntansi Sektor Publik. *UII Press*.
- Mahsun, M. (2013). Pengukuran Kinerja Sektor Publik. *Yogyakarta: BPFE*.
- Makmur. (2009). Teori Manajemen Strategik Dalam Pemerintahan dan Pembangunan. *Bandung: Refika Aditama*.
- Mardiasmo. (2009). Akuntansi sektor publik. *Yogyakarta: Andi*.
- Mardiasmo. (2018). *Akuntansi Sektor Publik*. Andi.
- Martin, E. (1999). Managing Information Technology What Managers Need to Know. 3rd ed. *New Jersey: Pearson Education International*.
- Moeller, R. . (2014). Executive's Guide to COSO Internal Controls Understanding and Implementing the New Framework. *New Jersey: USA, John Wiley & Sons Publication*.
- Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organizational commitment. *Journal of Vocational Behavior*, 14(2), 224-247.
- Munir, D. A., Mulyani, S., Akbar, B., & Yoseph, M. (2020). Effect of good village governance implementation in Indonesia. *Utopia y Praxis Latinoamericana*, 25 (Extra2), 233–243. <https://doi.org/10.5281/zenodo.3809357>

- Munir, D. A., Mulyani, S., Akbar, B., & Yoseph, M. (2020). Effect of good village governance implementation in Indonesia. *Utopia y Praxis Latinoamericana*, 25(Extra2), 233–243. <https://doi.org/10.5281/zenodo.3809357>
- Naghshbandi, N., Chouhan, V., Yousefpoor, F., & Mohammadi, S. (2017). Investigating the Impact of Organizational Commitment on the Financial Performance in Indian Banking Sector. *International Convergence Management Association*, 5(4), 29–38. <https://doi.org/10.20482/jemm.2017.5.4.29>
- Nazir, M. (2013). Metode Penelitian. *Ghalia Indonesia*.
- Neumayer, E. (2003). The Pattern of Aid Giving. The Impact of Good Governance on Development Assistance. *London & New York, Routledge Publication*.
- Patiar, A., & Wang, Y. (2016). The effects of transformational leadership and organizational commitment on hotel departmental performance. *International Journal of Contemporary Hospitality Management*, 28(3), 586–608. <https://doi.org/10.1108/IJCHM-01-2014-0050>
- Patrickson Stewart, S. G., & Newman, N. (2017). User services in the digital environment: Implications for academic libraries in the English-speaking Caribbean. *Library Review*, 66(4–5), 213–234. <https://doi.org/10.1108/LR-07-2016-0058>
- Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa. (n.d.).
- Peraturan Menteri Keuangan Nomor 136/PMK.02/2014 *Petunjuk Penyusunan dan Penelaahan RKAKL*.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 190 /PMK.07/2021 tentang Pengelolaan Dana Desa. Berita Negara 2020, No.1424. Jakarta
- Peraturan Pemerintah Republik Indonesia No. 60 tahun 2014. (2014). *Peraturan Pemerintah Nomor 60 Tahun 2014 tentang Dana Desa yang Bersumber dari APBN* (pp. 1–8).
- Peraturan Presiden. (2014). Peraturan Presiden (Perpres) Nomor 29 Tahun 2014 tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP). In *Badan Pemeriksa Keuangan Republik Indonesia* (pp. 1–44). <https://www.peraturan.bpk.go.id>
- Peters, B. G., & Pierre, J. (1998). Governance without government? Rethinking public administration. *Journal of Public Administration Research and Theory*, 8(2), 223–243. <https://doi.org/10.1093/oxfordjournals.jpart.a024379>
- Pratolo, S., & Fadilah, A. G. (2022). The Effects of Human Resources and Information Technology Utilization toward Transparency of Village Financial Management with Organizational Commitment as a Moderated Variable

- (Empirical Study in Bantul Regency). *Proceedings of the International Conference on Sustainable Innovation Track Accounting and Management Sciences (ICOSIAMS 2021)*, 201(Icosiams 2021), 276–283. <https://doi.org/10.2991/aebmr.k.211225.038>
- Rasman. (2018). Kompetensi aparatur desa. *Jurnal Ilmu Administrasi Negara*, 1–14.
- Robert R. Moeller. (2014). *Executive's Guide to COSO Internal Controls: Understanding and Implementing the New Framework*.
- Rozanti, T. (2018). Pengaruh Kompetensi terhadap Kinerja Perangkat Nagari dalam Pengelolaan Keuangan Nagari di Kabupaten Tanah Datar. *JESS (Journal of Education on Social Science)*, 1(2), 134. <https://doi.org/10.24036/jess/vol1-iss2/42>
- Saerang, D. P. E., Wokas, H. R. N., Kumaat, R. J., & Datu, C. (2019). Effect of Understanding Financial Management, Regional Financial Accounting Systems, Effectiveness of Internal Control, and Commitment Towards Financial Performance of North Sulawesi Province. *Accountability*, 8(01), 51. <https://doi.org/10.32400/ja.24282.8.01.2019.51-59>
- Saleem, M., & Perveen, N. (2016). Organizational Climate And Its Impact , On Firm Financial Performance. *Journal of Human Resources Management Vol. 1, Issue 2, Jul - Dec 2016*; 47-60
- Sari, I. P. (2016). Pengaruh Ukuran Pemerintah Daerah,PAD,Leverage,Dana Perimbangan Dan Ukuran Legislatif Terhadap Kinerja Keuangan Pemerintah Daerah. *JOM Fekon*, 4(1), 679–692.
- Sartono, A. (2015). *Manajemen Keuangan: Teori dan Aplikasi, Edisi Keempat*. Yogyakarta: BPFE.
- Shin, N. (2001). The impact of information technology on financial performance: The importance of strategic choice. *European Journal of Information Systems*, 10(4), 227–236. <https://doi.org/10.1057/palgrave.ejis.3000409>
- Solekhan, M. (2014). *Penyelenggaraan Pemerintah Desa Berbasis Partisipasi Masyarakat*. Malang: Setara Press.
- Solimun. (2007). *Structural Equation Modelling (SEM) Aplikasi Software AMOS. Fakultas MIPA & Program Pascasarjana Universitas Brawijaya*.
- Spencer, L.M & Spencer, S. (1993). *Competence at Work Models for Superior Performance*. New Jersey: USA, John Wiley & Sons Publication.
- Stoker, G. (1998). Governance as theory: five propositions. *International Social Science Journal*, 68(227–228), 15–24. <https://doi.org/10.1111/issj.12189>
- Sudana, I. M. (2011). *Manajemen Keuangan Perusahaan Teori dan Praktek*. Jakarta: Erlangga.

- Sugiyono. (2014). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif. Alfabeta.*
- Supardianto, Ferdiana, R., & Sulisty, S. (2019). The role of information technology usage on startup financial management and taxation. *Procedia Computer Science*, 161, 1308–1315. <https://doi.org/10.1016/j.procs.2019.11.246>
- Umar, H. (2006). Strategic Control, Membangun Indonesia yang Bebas KKN, Berkinerja, dan Good Governance. *Jakarta, Universitas Trisakti.*
- Umar, H. (2018). The influence of internal control and competence of human resources on village fund management and the implications on the quality of village financial reports. *International Journal of Civil Engineering and Technology*, 9 (7), 1526–1531. https://api.elsevier.com/content/abstract/scopus_id/85052755343
- Undang-Undang Nomor 6 Tahun 2014 tentang Desa.
- Utari, D., Purwanto, A. & Prawironegoro, D. (2014). *Manajemen Keuangan: Kajian Praktik dan Teori dalam Mengelola Keuangan Organisasi Perusahaan.* Jakarta: Mitra Wacana Media.
- Vazifehdoost, H., & Hooshmand, S. (2012). The Effects of Internal Marketing and Organizational Commitment on Bank's Success. *International Journal of Business and Commerce*, 1(9), 1–15.
- Vohra, P. S., & Dhillon, J. S. (2014). Best Financial Practices Lead Financial Performance of Smes. *International Journal of Accounting and Financial Management Research (IJAFMR) ISSN(P, 4, 5–16. www.tjprc.org*
- Wahida, Mattalatta, Nongkeng, H., Yahya, M., Putri, I. S., Yusriadi, Y., & Tahir, S. Z. Bin. (2021). The influence of the use of regional information systems and organizational commitment on the performance of financial report compilation through work ability. *Proceedings of the International Conference on Industrial Engineering and Operations Management*, 71, 6340–6346.
- Wang, T., Wang, Y., & McLeod, A. (2018). Do health information technology investments impact hospital financial performance and productivity? *International Journal of Accounting Information Systems*, 28(December 2016), 1–13. <https://doi.org/10.1016/j.accinf.2017.12.002>
- Wilkinson, W. Joseph, Michael J. Cerullo, Vasant Raval, & B. W.-O.-W. (2000). *Accounting Information Systems: Essential Concepts and Applications Fourth Edition. John Wiley and Sons. Inc.*
- Willman, P., & Morris, T. (1995). Financial Management and Financial Performance in British Trade Unions. *British Journal of Industrial Relations*, 33(2), 289–298. <https://doi.org/10.1111/j.1467-8543.1995.tb00436.x>

Yaya, R., & Yaya, R. (2020). Village Fund Management and Factors that Affect Its Performance in Indonesia. *November*.