

# The Effect of the Use of Information Technology, Internal Control Systems, and Human Resource Competence on The Accountability of Village Fund Management in Bungaraya District

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**Abstract:** This study aims to examine the influence of Information Technology Utilization, Internal Control System and Human Resource Competence on Village Fund Management Accountability in Bungaraya District. The population in this study was all village offices in Kecamatan Bungaraya, namely there were 10 villages and the number of samples used was 10 villages with 40 respondents. The sample return technique uses census techniques. This research is a quantitative research using survey methods. Data collection techniques by distributing questionnaires. The data analysis techniques used are descriptive statistics, descriptive tests, data validity tests, classical assumption tests, multiple liner regression analysis and hypothesis testing. The results showed that the use of information technology, internal control systems, and human resource competencies had a positive and significant effect on the accountability of village fund management. It is known that the value of R-Square is 0.810. This value means that the magnitude of the influence of the use of information technology, internal control systems and human resource competence on the accountability of village fund management in Bungaraya District is 81% while the remaining 19% is known to other variables that were not studied in this study.

**Keywords:** Utilization of information technology, internal control system, competence of human resources, and accountability of village fund management.

## I. INTRODUCTION

The village as the smallest government system of regional division to support more improved village development in the level of life of rural people who are far from poverty. This development also requires planning, implementation, and accountability (Arizal et al., 2021). Funding from every village development activity requires a lot of money. Village funds come from the State Budget (APBN) given to villages and are allocated through the District/City Regional Revenue and Expenditure Budget (APBD) to be used in financing governance, implementation, development and development of people's empowerment (Fadilurrahman et al., 2021). Village funds that have been budgeted and received by villages are expected to be able to overcome village problems in Indonesia and be able to manage their potential and support public

facilities to improve the economy and welfare of the community because villages really need a budget to finance operational and development activities. The village government can be guided by Regulation of the Minister of Home Affairs (PERMANDAGRI) Number 20 of 2018 concerning village fund management, namely all activities that include planning, implementing, administering, reporting, and responsible villages (Ramadhani et al., 2021). Village governments are required to pay attention to the principles of transparency, accountability and participation, accountability is an effort to account both personally and government agencies/agencies for the administrative authority granted to them (Handayani et al., 2022). Regarding the management of village funds, the Financial Audit Agency (BPK) explained that the main problem in village fund management occurs because of the low knowledge of village officials when managing funds to make financial statements so that it has the opportunity to cause misappropriation or corruption (Wahyuni and Afroh, 2021; Hidayat et al., 2021). To support the accountability of village fund management, the use of information technology is needed in reliable financial reporting (Irpan et al., 2021; Wijaya et al., 2021). The use of information technology includes data management, management of management system information and electronic information cooperation processes so that public services can be accessed easily by the public (Iyansyah et al., 2021). Another factor needed to support accountability for village fund management is the internal control system (Wanidison and Shaddiq, 2021; Joko et al., 2022). The internal control system is the process by which an organization carries out activities effectively, financial accountability is reliable (Kurniawan et al., 2021; Wagiono et al., 2022). The internal control system is to supervise, direct, and measure organizational resources and also detect and prevent misappropriation or fraud in village government activities (Norrahmi et al., 2021). The next factor is the competence of human resources (Norrahmiati et al., 2022; Surti et al., 2022). Human resource competence includes its capacity, that is, the ability of a person or individual, an organization (institutional), or a system to carry out its functions or authorities to achieve

goals effectively and efficiently (Putera et al., 2022; Shaddiq et al., 2021). Bungaraya Subdistrict is one of the sub-districts in Kabupaten Siak, and bungaraya sub-district has 10 villages that received a village budget of Rp6,654,020,340. However, in 2018 there was a case of misappropriation of village funds by the Head of the Artificial Lestari Village in Bungaraya District and this case has been processed by the authorities. Based on the description above, researchers are interested in conducting research with the title "*The Influence of Information Technology Utilization, Internal Recognition System and Human Resource Competence on Accountability of Village Fund Management in Bungaraya District Village*"

## II. THEORETICAL FOUNDATIONS

### *Village Fund*

According to Law Number 6 of 2014 concerning villages regarding sources of village income, namely:

1. The original village income consisting of the results of village business, the wealth of the village from *gotong-royong* and the original income of the village.
2. Allocation of State revenue and expenditure from the budget.
3. Distribution of income from district/municipal taxes and surcharges.
4. Village fund allocation which is part of the equalization fund from the funds generated by the district/city.
5. Financial support from regional budgets and district/city budgets.
6. Non-binding grants and donations from third parties.
7. Other legitimate village income.

According to Regulation of the Minister of Home Affairs (PEMENDAGRI) No. 20 of 2018, it is explained that "Village financial management is all activities that include planning, implementing, administering, reporting and accounting for village finances".

### *Accountability*

The accountability indicators in PEMANDAGRI No. 20 of 2018 carried out for this measurement are:

1. Planning stage
  - b. Village financial management planning is budgeted in the village budget.
  - c. Preparation of the village budget draft based on the village RKP for the current year.
2. Implementation stage
  - a. Village financial management is carried out through cash accounts.
  - b. Kaur and the chief executive of budget activities drafted a Budget Implementing Document (DPA).

- c. Kaur finance records budget expenditures into the general cash book and panjar cash book.

### 3. Stage of desecration

- a. The administration is carried out by the financial Kaur as the executor of the treasury function.
- b. Accounting is carried out by recording each receipt of expenses in the general cash book.

### 4. Stages of reporting

- a. The village head submits a report on the implementation of the realization of the village budget in the first semester to the Regent/Mayor through the sub-district.
- b. The first semester report is in the form of a report on the implementation of the Village Budget and a report on the realization of activities.

### 5. Stages of accountability

- a. The village head submits an accountability report on the realization of the Village Budget to the Regent/Mayor every fiscal year.
- b. The accountability report consists of financial statements, reports on the realization of activities and a list of sectoral programs, regional programs and other programs that enter the village.

### *Utilization of Information Technology*

Information technology (IT) is a technology used to manage data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information (Syafaruddin, Kamase, and Mursalim 2019; Saputra et al., 2020). The use of information technology in the management of village funds will make it easier for village officials to manage and account for the activities carried out to the community. This is in accordance with the *theory of the Technology Acceptance Model (TAM)*.

### *Internal Control System*

The internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting of state asset security (Rizal et al., 2020; Rizani et al., 2022).

### *Human Resource Competence*

According to Anggraeni and Yuliani (2019) defines that the competence of human resources is the ability to carry out the duties and responsibilities given to them with sufficient education, training, and experience.

Based on the urian above, the model of the framework of thinking on the relationship of each variable is as follows:

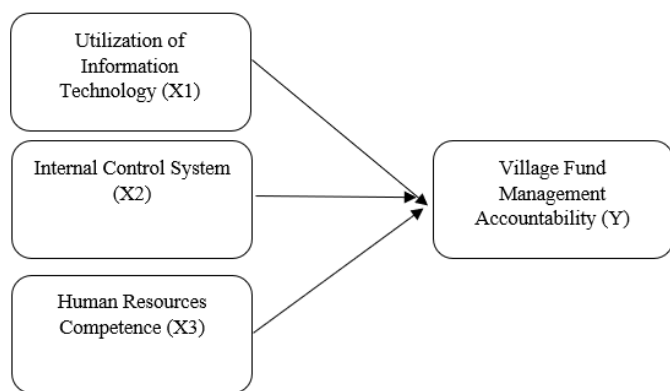


Figure 1 Frame of Thought Model

**Hypothesis**

H<sub>1</sub>: The use of Information Technology affects the Accountability of Village Fund Management in Bungaraya District.

H<sub>2</sub>: Internal Control System affects the Accountability of Village Fund Management in Bungaraya District

H<sub>3</sub>: Munusia Resource Competence affects the Accountability of Village Fund Management in Bungaraya District

H<sub>4</sub>: Utilization of Information Technology, Internal Control System and Human Resource Competence has a general simultaneous effect on the Accountability of Village Fund Management in Bungaraya District

**III. RESEARCH METHODS**

*Research Design*

The type of research conducted in this study is a type of quantitative research with survey methods.

*Object of Study*

The object of this study was carried out in villages in Bungaraya District that received village funds.

*Definition of Research Variables*

Table 1. Operational Research Variables

Variable	Definition Variabel	Indicator
Information Technology Utilization (X1)	Utilization of technology Misinformation One design or design for an action tool What reduces insecurity Certainty in causal relationships in achieving A chilling result. (Karyadi 2019)	1. Accounting process by Computerized 2. Integrated accounting and Managerial reports 3. Employees' ability to operate computers 1. Employee ability to utilize computers
Internal Control System (X2)	Processes that are integral to actions and activities that conducted continuously by the leadership and all employees for provide adequate confidence in the achievement of rganizational goals (Devi Sri, Antong 2022)	1. Control environment 2. Risk assessment 3. Control activities 4. Information and communication 5. Monitoring.
Resource Competence Human (X3)	Knowledge, skills, Behaviour. (Nurkhasanah 2019)	1. Knowledge 2. Ability to improve knowledge 3. Technical expertise 4. Ability to find solutions 5. Technical initiatives 6. Knowledge Capabilities
Management Accountability Village Fund	Management accountability Village funds are liabilities Village government for Providing responsibility answer, presenting, report, and uncover an all activities and its activities are related to village fund management. (Asriani Maya Rini 2022)	1. Honesty and openness of information 2. Compliance in 3. Reporting 4. Conformity of the procedure 5. Adequacy of Provision Information

*Population and Sample*

The population that the researchers took in this study was all villages in Bungaraya District consisting of 10 villages that received village funds. The sampling method in this study is the census method, that is, the entire population is used as a research sample. The respondents in this study were the Village Head, Village Secretary, Village Treasurer and BPD.

*Data Types and Sources*

*1. Primary Data*

The primary data of this study was obtained by distributing questionnaires to village heads, village secretaries and

village treasurers (Kaur Finance), as well as BPDs involved in managing village funds.

*2. Secondary Data*

The secondary data in this study are documents in the form of village government organizational structure and village financial data.

*Data Collection Techniques*

The source of data used in this study is primary data, namely by distributing questionnaires to respondents in the village of Bungaraya District, using a rare likert scale of 5. The

questionnaire used by the researcher is a questionnaire from Nurkhasanah's research (2019), the basis is because the research has been done before and to reduce statistical errors and the place where the research carried out is different.

*Data Analysis Methods*

The data analysis method used in this study was to use the help of the *statistical product and service solution 25* computer program. After the research data is collected, the next step is data analysis. In this study, the data analysis used was descriptive statistics, quality testing and classical assumption testing, multiple regression analysis tests and hypothesis testing.

IV. RESULTS OF RESEARCH AND DISCUSSION

*Research Results*

*Descriptive Statistics*

Tabel 2

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Pemanfaatan Teknologi Informasi (X1)	40	34	45	40.08	3.016
Sistem Pengendalian Internal (X2)	40	37	50	44.65	3.438
Kompetensi Sumber Daya Manusia (X3)	40	30	40	35.08	2.702
Akuntabilitas Pengelolaan Dana Desa (Y)	40	32	40	36.42	2.438
Valid N (listwise)	40				

Sumber: Data olahan SPSS Versi 25

Based on the descriptive statistical table above, it shows that:

1. The use of Information Technology has a total sample of 40, with a minimum value of 34, a maximum value of 45, an average value (*mean*) of 40.08 and a standard deviation value of 3,016. Which means that the average value (*mean*) is greater than the standard deviation value so that the data storage that occurs is low, the distribution of the value is evenly distributed
2. The Internal Control System has a total of 40 samples, with a minimum value of 37, a maximum value of 50, a mean value of 44.65 and a standard deviation value of 3,438. Which means that the average value (*mean*) is greater than the standard deviation value so that the data deviation that occurs then the distribution is evenly distributed.
3. Human Resources Competence the number of samples is 40, with a minimum value of 30, a maximum value of 40, an average value (*mean*) of 35.08 and a standard deviation value of 2,702. Which means that the average (*mean*) is greater than the standard deviation value so that the data deviation that occurs then the distribution of the value is evenly distributed.

4. Village Fund Management Accountability has a total sample of 40, with a minimum value of 32, a maximum value of 40, a *mean* value of 36.42 and a standard deviation value of 2,438. Which means that the average value (*mean*) is greater than the standard deviation value so that the data deviation that occurs is low, so the distribution of the value is evenly distributed.

*Test Classical Assumptions*

*Normality Test*

Tabel 3

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.06266718
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.053
Test Statistic		.076
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

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

Sumber : Data Olahan SPSS 25

Based on the management of the data, a significance value of 0.200 was obtained, because the significance value was greater than 0.05, it can be concluded that the regression model in this study has a normal distribution.

*Multicholinerity Test*

Tabel 4

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Tolerance	VIF
1	(Constant)	4.162	2.630		1.582	.122		
	PTI	.203	.087	.251	2.326	.026	.454	2.200
	SPI	.307	.080	.433	3.859	.000	.419	2.388
	SDM	.297	.093	.330	3.187	.003	.493	2.027

a. Dependent Variable: APDD

Sumber: Data Olahan SPSS 25

Based on the table shows that the study is free from the presence of symptoms of multicholinerity. This can be seen by comparing the Tolerance value with the VIF. The variable used in this study had a greater tolerance value of 0.10. For the Utilization of Information Technology, it has a tolerance value of 0.454. The Internal control system has a tolerance value of 0.419, and the Human Resources Competence has a Tolerance value of 0.493. If selected from the VIF, each independent variable smaller than 10, namely Information Technology Utilization has a VIF of 2,200. The Internal Control System has

a VIF of 2,388, and the Human Resources Competency has a VIF of 2,027. Then it can be concluded that this study did not occur symptoms of multicholinerity in its independent variables.

*Heteroskedasticity Test*

Tabel 5

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.360	1.534		2.842	.007
	PTI	-.091	.051	-.401	-1.783	.083
	SPI	.044	.046	.220	.939	.354
	SDM	-.053	.054	-.211	-.980	.333

a. Dependent Variable: Abs\_Res

Sumber: Data Olahan SPSS 25

Based on the table, it can be seen that the significant value for the information technology utilization variable is 0.083, for the internal control system variable is 0.354 and for the human resource competency variable is 0.333. All three variables had a significant rate of 0.05 indicating that this study did not occur symptoms of heteroskedasticity.

*Multiple Regression Analysis*

Tabel 6

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.162	2.630		1.582	.122
	Pemanfaatan Teknologi Informasi	.203	.087	.251	2.326	.026
	Sistem Pengendalian Internal	.307	.080	.433	3.859	.000
	Kompetensi Sumber Daya Manusia	.297	.093	.330	3.187	.003

a. Dependent Variable: Akuntabilitas Pengelolaan Dana Desa

Sumber : Data Olahan SPSS 25

Based on the results of the multiple regression equation, each of the variables explains that:

$$Y = 4,162 + 0.203(x_1) + 0.307(x_2) + 0.297(x_3)$$

Based on the results of the multiple regression equation, each of the variables explains that:

1. The results of the regression equation, the constant value of 4,162 and positive signs, meaning that the use of information technology (X1), internal control system (X2) and human resource competence (X3) is considered constant hence the value of Village Fund Management Accountability of 4,162
2. The regression coefficient of the information technology utilization variable (X1) is 0.203 and has a

positive sign, meaning that every 1% increase in the value of information technology utilization will increase the value of Village Fund Management Accountability by 0.203 assuming other free variables are constant. If the variable utilization of information technology increases, then the Accountability of Village Fund Management will increase. If the variable of information technology utilization has a positive relationship with Village Fund Management Accountability.

3. The regression coefficient of the internal control system (X2) is 0.307 and has a positive sign, meaning that a 1% increase in the internal control system will increase the accountability value of village fund management by 0.307 assuming other free variables are constant. If the variables of the internal control system increase, then the accountability of village fund management will increase. If the variables of the internal control system have a positive relationship direction to the accountability of village fund management.
4. The regression coefficient of human resource competence (X3) is 0.297 and has a positive sign, meaning that every increase in the value of human resource competence by 1% will increase the value of Village Fund Management Accountability by 0.297 assuming other free variables are constant. If the variable competence of human resources increases, then the accountability of village fund management will increase. If the variable competence of human resources has a positive relationship direction to the accountability of village fund management.

*Hypothesis Testing*

*Simultaneous Test (F)*

Tabel 7

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	187.734	3	62.578	51.152	.000 <sup>b</sup>
	Residual	44.041	36	1.223		
	Total	231.775	39			

a. Dependent Variable: Akuntabilitas Pengelolaan Dana Desa

b. Predictors: (Constant), Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Sistem Pengendalian Internal

Sumber: Data Olahan SPSS 25

Based on the table it can be seen that the calculated F value of 51.152 is greater than the F of the table 2.87 and the significance value is 0.000 less than 0.05 hence the hypothesis is accepted. It can be concluded that all independent variables of Information Technology Utilization, Internal Control System and Human Resource Competence simultaneously

have a significant effect on the dependent variables of fund management accountability.

*Partial Test (t)*

Tabel 8

Model		Coefficients <sup>a</sup>		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	4.162	2.630		1.582	.122
	Pemanfaatan Teknologi Informasi	.203	.087	.251	2.326	.026
	Sistem Pengendalian Internal	.307	.080	.433	3.859	.000
	Kompetensi Sumber Daya Manusia	.297	.093	.330	3.187	.003

a. Dependent Variable: Akuntabilitas Pengelolaan Dana Desa

Sumber: Data Olahan SPSS 25

Based on the table it can be concluded that the results of partial hypothesis testing of each independent variable are as follows:

1. The information technology utilization variable has a positively marked calculated t value of 2.326 greater than t table 2.029 and a significant value of 0.026 < 0.05, then Ho is rejected and Ha is accepted. This means that the variable of utilizing information technology in a post-provincial manner has a positive and significant influence on the accountability of village fund management in Bungaraya District.
2. The internal control system variable has a positively marked calculated t value of 3.859 greater than t table 2.029 and a significant value of 0.000 < 0.05, then Ho is rejected and Ha is accepted. This means that the variables of the internal control system partially have a positive and significant influence on the accountability of village fund management in Bungaraya District.
3. The human resource competency variable has a positively marked t value of 3.187 greater than t table 2.029 and a significant value of 0.003 < 0.05, then Ho is rejected and Ha is accepted. This means that the variable competence of human resources partially has a positive and significant influence on the accountability of village fund management in Bungaraya District.

*Coeffisibility of Determination (R<sup>2</sup>)*

Tabel 9

Hasil Uji Koefisien Determinasi				
Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.900 <sup>a</sup>	.810	.794	1.10606

a. Predictors: (Constant), Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Sistem Pengendalian Internal

Sumber: Data Olahan SPSS 25

Based on the table above, it is known that the R Square value is 0.810 or 81% meaning that the large influence of Information Technology Concentration, Internal Control System and Human Resource Competence on Village Fund Management Accountability in Bungaraya District is 81% while the remaining 19% is influenced by other variables that were not studied in this study.

V. DISCUSSION

*1. The Effect of Information Technology Utilization on Village Fund Management Accountability in Bungaraya District*

The test results are partially known that the significant value of the Information Technology Utilization variable is 0.026. Because the significant value is smaller than the significance level of 0.05. The calculated t value of 2,326 is greater than the table t of 2.029. This shows that the use of information technology affects the accountability of village fund management. This means that the more utilized information technology will increase accountability in the management of village funds. The results of research conducted by Asriani Maya Rini (2022) and Anggraeni and Yuliani (2019), which stated that the use of information technology has a positive effect on the accountability of village fund management. However, this research is not in line with (Karyadi 2019) finding that the use of information technology does not affect the accountability of village fund management. Thus, the hypothesis states that the use of information technology has a significant effect on the accountability of village fund management. The use of information technology facilitates the integration of reporting from the village government to the central government, so that the reports made will be more timely. This is because with the use of information technology, the village government will be faster to input data than manually.

*2. Effect of Internal Control System on Accountability of Village Fund Management in Bungaraya District*

The test results are partially known that the significance of the Internal Control System variable is 0.003. because the significance value is smaller than the significance level of 0.05. The calculated t value of 3,187 is greater than the table t 2.029. Therefore, the conclusion is that the internal control system has a positive and significant effect on Village Fund Management Accountability. This explains that the internal control system has an influence on the accountability of village fund management. The results of research conducted by (2019) and Wahyuni and Afroh (2021) stated that the internal control system has a positive effect on the accountability of village fund management. By looking at the results of this study, it can be said that the internal control system has an effect in creating accountability for village fund management carried out by the village government will be supervised and can minimize fraud in fund management. The existence of an internal control system can affect the development of internal decisions of the village government and the linkage to the accountability of the village fund management.

### 3. *The Effect of Human Resource Competence on Village Fund Management Accountability*

The test results are partially known that the significance value of the Human Resource Competency variable is 0.003. Because the significant value is smaller than the significant rate of 0.05. The calculated t value of 3.187 is greater than t of table 2.029. Therefore, the conclusion has a positive and significant effect on the accountability of village fund management. This explains that the competence of human resources has an influence on the accountability of village fund management. The more competent the human resources, the performance of the village apparatus will be able to achieve the goals of the organization. The results of research conducted by Wahyuni and Afroh (2021) and Endriyani (2021) stated that the competence of human resources affects the accountability of village fund management. However, this research is not in line with Anggraeni and Yuliani (2019) found that the competence of human resources has no effect on the accountability of village fund management. Competence can be intended as a form of ability and agility that an individual has. In the context of management, this competence is leaned on the skills, experience, and knowledge possessed by a person. The competence of these human resources is very high, especially in accountability in carrying out village fund management. Because, village officials must really care for and serve the community.

### 4. *Effect of Information Technology Utilization, Internal Control System and Human Resource Competence on Village Fund Management Accountability.*

The test results are simultaneously known significance value is 0.000 smaller than 0.05, and F count 5.152 is greater than F table 2.87. So it can be concluded that the Utilization of Information Technology, Internal Control System and Human Resource Competence simultaneously affects the Accountability of Village Fund Management in Bungaraya District. With the statement above, it can be seen that in determining the Accountability of Village Fund Management, all villages have considered and taken into account the factors of Information Technology Utilization, Internal Control System and Human Resource Competence.

## VI. CONCLUSION

1. The use of Information Technology has a positive and significant effect on the Accountability of Village Fund Management in Bungaraya District
2. The Internal Control System has a positive and significant effect on the Accountability of Village Fund Management in Bungaraya District
3. Human Resource Competence has a positive effect and significance on Village Fund Management Accountability in Bungaraya District
4. The use of Information Technology, Internal Control System, and Human Resource Competence simultaneously has a positive and significant effect on

the Accountability of Village Fund Management in Bungaraya District.

### *Suggestion*

1. For the government, it should increase training with more intensity to improve the quality of government and increase attention to the apparatus related to responsibility to the organization.
2. Furthermore, researchers are advised to be able to conduct similar research with different variables and increase the number of research samples in order to represent the characteristics of respondents who want to be studied and get more accurate results.
3. The limitation of this study is the lack of interest of respondents to fill out questionnaires that researchers share with all village devices so that they are encouraged for further research respondents who are used as samples are really representative in their respective fields.

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