

THE EFFECT OF INTERNAL CONTROL SYSTEM, UTILIZATION OF INFORMATION TECHNOLOGY, AND HUMAN RESOURCES COMPETENCY ON VILLAGE FINANCIAL INTEGRITY AND FRAUD PREVENTION

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Abstract: This study aims to analyze the effect of the internal control system, the use of information technology, human resource competence, on integrity and fraud prevention in village finances in East Lombok Regency, Indonesia. The sampling technique used is purposive sampling, with a total population of 235 villages in Central Lombok district. The sample in this study amounted to 40 villages. The results showed that human resource competence had a positive and significant effect on fraud prevention in village government financial management, human resource competence had no positive and significant effect on integrity in village government financial management, internal control systems had a positive and significant impact on fraud prevention in government financial management. village, the internal control system has no positive and significant effect on integrity in the village government's financial management, the use of information technology has a positive and significant effect on preventing fraud in the village government's financial management, the use of information technology has no positive and significant effect on integrity in the village government's financial management, Integrity has a positive and significant effect on fraud prevention in village government financial management.

Keywords: Internal Control System, Utilization of Information Technology, Human Resource Competence, Integrity, Fraud Prevention Pencegahan

1. Introduction

In the 1945 Constitution of the Republic of Indonesia, Regional Autonomy in accordance with its mandate is that the Regional Government is declared authorized to regulate and manage government affairs and the interests of the community according to the principles of autonomy and assistance tasks. In 2001 where since the enactment of Law No. 22 of 1999 relating to regional government, in this case the government has implemented regional autonomy in the context of implementing more effective, efficient and responsible Government affairs. Law No. 32 of 2004 that "Regional autonomy is the authority of the region to regulate and manage local communities according to their own initiatives based on the aspirations of the people within the bonds of the Unitary State of the Republic of Indonesia".

East Lombok is one of the regencies in the administrative area of West Nusa Tenggara and is located on the east coast of Lombok Island which has an administrative area of 21 sub-districts

with 239 villages (East Lombok Central Statistics Agency). Kecamatan is an administrative division of the Indonesian state under Level II Regions. A sub-district is headed by a sub-district head and is divided into several sub-districts and villages. Districts based on Law No. 32 of 2014 concerning the District Government or what are called by other names are part of the territory of the District. Regency/City areas led by the sub-district head in a series to increase coordination in the implementation of public assistance, empowerment and the village/kelurahan government community.

The Minister of Home Affairs Regulation Number 113 of 2014 explains that a village is a legal community unit that has territorial boundaries that are authorized to regulate and to manage local communities based on origins and local customs that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia. The village government is an institution that is an extension of the central government which has a strategic role to regulate the communities in the countryside in order to make government development. In the explanation of Sujarweni, 2015: 3 regarding the Village Government, the Village Head who is called by another name is assisted by village officials as an element of village government organizers.

In the village government, it consists of the village head (Kades) who is assisted by the village apparatus as the executor of the village government. The village apparatus are the Village Secretary, Village staff/devices who serve as organizers and the Hamlet Head as an assistant to the Village Government in submitting suggestions and criticisms from the community. In order to carry out its authority to regulate and manage the interests of the community, the Village Consultative Body (BPD) is formed as a legislative body and a forum that functions to accommodate and channel community aspirations. This institution is essentially a village government partner who has an equal position in carrying out government affairs, development and community empowerment. The Village Consultative Body (BPD) can draft a Village Regulation which together with the Village Government is set to become a Village Regulation.

Village accounting is an accounting record that occurs in the village, evidenced by notes and then recording and financial reporting is carried out so that it will produce information in the form of financial reports and be used by parties related to the village.

Minister of Home Affairs Regulation Number 113 of 2014 explains that village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods is all related to village rights and obligations. In Law No. 6 of 2014 which explains about the village that the village will later get a 10% disbursement of funds from the APBN in 2015. One of the village revenues that serves as a source of village operational activities and for community empowerment is the Allocation of Village Funds or called ADD .

In 2014 the Village Law that was just issued, namely, Law No. 6 of 2014 article 72 paragraph 3 that "The allocation of Village Funds is at least 10% of the balancing fund received

by the Regency/City in the Regional Revenue and Expenditure Budget after deducting the Village Fund. Special Allocation". Where the disbursement of these funds will not pass through other people or intermediaries, the village funds will directly reach the village. Through the APBN and APBD, the amount of budget that should be issued to various villages in Indonesia will almost now exceed 1 billion per year.

The Village Fund allocation system is calculated based on the principles of equity and justice, specifically in the Province of West Nusa Tenggara per village an average of Rp720,442. The calculation formulation is then realized by the distribution based on the Basic Allocation (AD) of 90 percent as an element of equity, and the distribution based on the formula (Allocation Formula) which is realized by 10 percent by taking into account the population (weight 25%), area area (weight 10%), the poverty rate (weight 35%), and the level of geographical difficulty of the village (weight 30%) as elements of justice.

Table 1 Allocation of Village Funds by District for Fiscal Year 2020 West Nusa Tenggara Province (In Thousands)

No	Area name	Number of Villages	Basic Allocation	Allocation Formula	Amount
1	2	3	4	5	6
1	Regency. Bima	191	126.595.946	52.676.538	179.272.484
2	Regency. Dompu	72	47.722.032	25.173.173	72.895.205
3	Regency. West Lombok	119	78.873.914	80.756.638	159.630.552
4	Regency. central Lombok	127	84.176.362	122.799.981	206.976.343
5	Regency. East Lombok	239	158.410.634	153.606.990	312.017.624
6	Regency. Sumbawa	157	104.060.542	40.693.159	144.753.701
7	Regency. West Sumbawa	57	37.779.942	23.745.807	61.525.749
8	Regency. North Lombok	33	21.872.598	48.632.395	70.504.993

Source: <http://bpmpd.ntbprov.go.id/>

Furthermore, to be able to maximize its potential, there are two principles used by the village, namely the principle of recognition and the principle of subsidiarity. The recognition principle is a principle that provides opportunities for the village to become a self-governing economy. Villages are given inherent rights of origin and indigenous communities are respected and recognized. This recognition of diversity validates that Villages have different potentials. In addition to the recognition principle, there is the subsidiarity principle. The principle of subsidiarity means that the village has the ability to take care of itself as long as it is still on a village scale as long as the village is willing and able. The "willing" benchmark is the Village meeting that produces the steps in the RPJMDes and the "able" benchmark is the ability of human resources in the Village to carry out these steps.

In preparing financial statements, there are several components of financial statements that must be submitted, including balance reports, budget realizations, cash flow reports, and notes to financial statements. In public sector accounting, Sujarweni (2015: 125-134) explains that village financial reports are: 1. Village Balance, 2. APBDesa (Village Income and Expenditure Budget), 3. Village Budget Realization Report (LRA). In the explanation of the Minister of Home Affairs Regulation Number 113 of 2014 which must be reported by the village government in the form of: 1. Cash Book, 2. Budget, 3. Bank Book, 4. Tax Book, 5. LRA (Budget Realization Report).

Fraud in the field of accounting has attracted a lot of public attention. Cases of accounting fraud in Indonesia are too common. News about it has spread in various mass media so that accounting fraud is no longer a secret. Fraud cases that often occur start from accounting fraud that leads to acts of corruption. Actions that often occur and lead to corruption are manipulation of documents, records, mark-ups that are detrimental to the state's finances and economy (Dewi and Ratnadi, 2017). To prevent fraud, the organization must have strong internal controls. Internal control is defined as a process that is influenced by human resources and information technology systems, which are designed to assist the organization in achieving its goals. Internal control is a way to direct, monitor, and measure organizational resources. In addition, it plays an important role in preventing and detecting fraud (Sukadwilinda and Ratnasari, 2013).

Rahmani (2011) explained that the Internal Control system (SPI) is an integral process for activities 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, excellent financial reporting, safeguarding state assets, and compliance with laws and regulations”.

The SPI which is carried out thoroughly within the government is called the Government Internal Control System (SPIP). Because, the SPIP must be carried out by a minister/head of institution, governor, and regent/mayor to achieve accountable, transparent, effective and efficient state financial management. Meanwhile, at the village government level, SPIP is carried out by the Village Consultative Body (BPD). The Village Consultative Body (BPD) is formed not only as a working partner of the village head and not only as a representative of the people to convey the aspirations of the community, but the BPD is also formed to oversee the performance of the Village Head and Village Apparatus.

Efforts to achieve financial management accountability, it is necessary to control the activities to be carried out. Control is carried out in accordance with the Government's Internal Control System (SPIP), where internal control is the direction of implementation and benchmarks for testing the effectiveness of the organization's activities by considering aspects of costs and benefits, human resources, clarity of criteria for measuring effectiveness and technological developments and carried out comprehensively. (Romney, et al. 2014 in Santoso, 2016) “One of the biggest controlling strengths is employee honesty, one of the biggest control weaknesses is employee dishonesty.

Information technology is a technology used to process data, including processing, compiling, obtaining, storing and manipulating data. Information technology is used in an organization, both private and government, to achieve more effective, efficient, transparent, and accountable financial management. Nurillah (2014) "concludes how the use of information technology has a positive effect on the quality of local government financial reports". The results of this study indicate that it is clear that in the millennial era as it is today, the use of information technology is very important to support the activities of a person/agency or an organization, including in managing their finances, both private and government. This is also expressed in research conducted by Santoso (2016) which says that the use of information technology has a positive influence on regional financial accountability.

However, village financial management does not only concern the need for supporting regulations and infrastructure, but the most important thing that the village must also have is Human Resources (HR) who have reliable competence and commitment. The author realizes that most of the existing Village Apparatuses have a relatively low level of education.

The village's ability to manage government administration, implementation, community development, and community empowerment must be supported by all village resources. The village itself cannot be separated from the competence of human resources owned by the village. Human resources must exercise the required level of competence and expertise, ethical behavior and integrity. Village government also needs to be supported by human resources and practices that regulate intensive working conditions. Employment and career advancement can be a force in driving honesty, efficiency and loyal service. The role of competent human resources in village financial management is very important as a supporting factor for village financial management accountability. The human resource policy must have the required level of expertise, ethical conduct and integrity required.

Schlenker, 2008 explains "Integrity is a person's firm personal commitment to moral ideological principles to become part of the self-concept that is shown through his behavior". Previous research has proven that integrity has a negative effect on accounting fraud. This is also in line with the research of Dewi and Ratnadi (2017) which states that integrity has a negative effect on accounting fraud.

ICW stated that the largest corruption cases, namely in local governments, occurred 222 cases with state losses of Rp 1.17 trillion. The next largest corruption case in the village government was 106 cases with state losses of Rp 33.6 billion. The next case was in the city government with 45 cases with state losses of Rp. 159 billion (www.icw.or.id: 17 October 2018).

2. Literature Review

Regional autonomy is basically the rights, authorities and obligations of the regions to regulate and manage their own households. This right is obtained through the transfer of government affairs from the central government to the regional government in accordance with

the conditions and capabilities of the region concerned. Regional autonomy as a manifestation of the adoption of the principle of decentralization, is expected to be able to provide the best service to the community. Because the authority received by the region through the existence of regional autonomy, will give "freedom" to the region. In terms of carrying out various actions that are expected to be in accordance with the conditions and aspirations of the people in the region. This assumption is because logically the local government is closer to the community, so they will know better what the demands and desires of the community are.

In fact, regional autonomy has received special attention even before the new period in power. It is noted that there are several laws or regulations issued by the government regarding this matter. During the New Order era in accordance with the implementation of Law no. 5 of 1974, the implementation of regional autonomy was also implemented but the results were not as expected.

Implementation of regional autonomy based on Law no. 5 of 1974, apparently did not bring satisfactory results. Because what happened was that regional autonomy had only become a formality to give a democratic impression to the figure of the new order. Regional autonomy does not make regions have the right and authority to regulate their own households, because what happens is that local governments are only an extension of the central government and are very centralized.

3. Research Methods

In solving research problems, to achieve research objectives, and testing hypotheses, analytical tools are needed to achieve accurate results, so that they can be interpreted economically, which are carried out based on descriptive analysis techniques and quantitative analysis. Descriptive analysis is used in this study, namely to answer the first research problem by explaining and providing a systematic and logical description of the data obtained with the problems studied. Quantitative analysis is an analytical technique that uses inferential statistics with statistical tests. For the purposes of statistical testing, the results of measuring variables using indicators that produce nominal or ordinal scales are transformed to form interval scale values and even ratio scales.

This study uses structural equations (Structure Equation Modeling/SEM) with the alternative PLS (Partial Least Square) 3.0 which is an analytical method that is widely used by researchers today because it can be applied to all data scales with small or large sample sizes. The purpose of using PLS as a measuring tool to predict internal control variables, the use of information technology and human resource competencies for fraud prevention and integrity.

4. Results And Discussion

The research results contain research data and analysis of research data that has been processed. Research data can be presented in the form of tables, graphs, pictures, charts, or other forms of data presentation.

Evaluation of the measurement model (outer model) serves to test the validity and reliability of the model. The outer model in this study was evaluated through convergent validity and discriminant validity of the constructor-forming indicators and composite reliability and Cronbach's alpha for the indicator block. Convergent validity relates to the principle that the measures (manifest variables) of a construct should be highly correlated. This test is seen from the loading factor value for each construct indicator. The loading factor range of 0.5 to 0.6 is considered sufficient. PLS Algorithm obtained the initial results of the research model as follows:

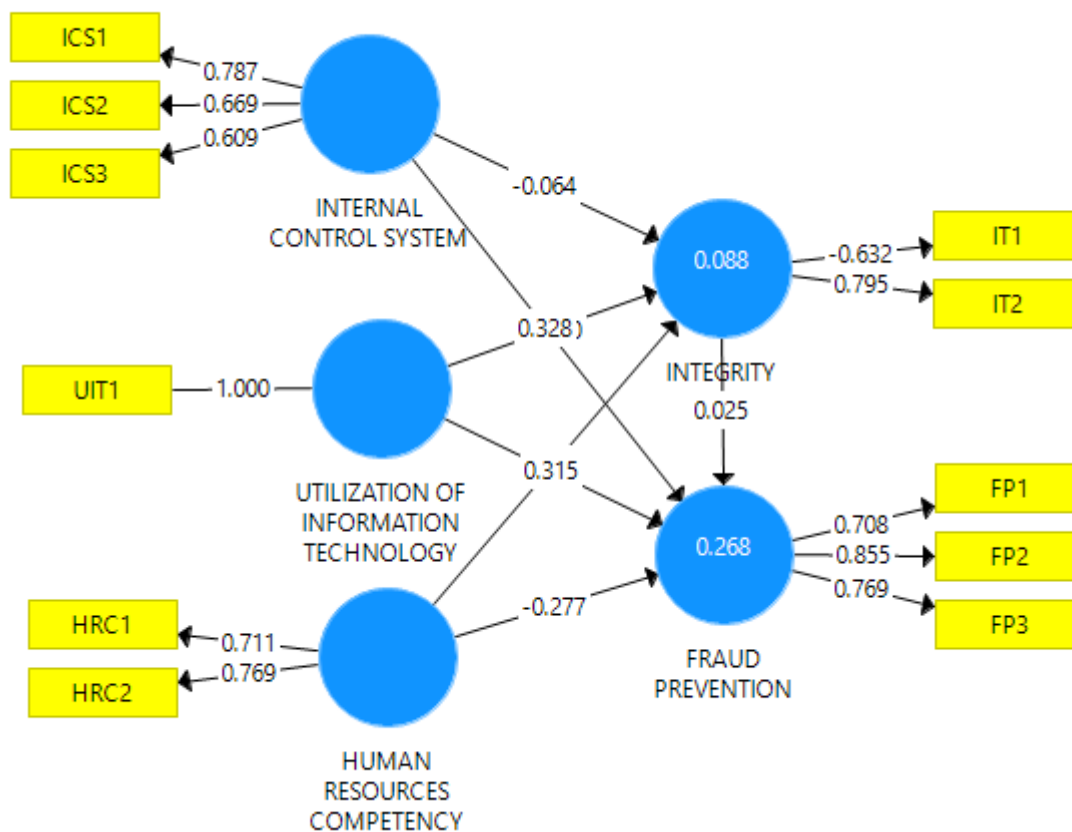


Figure 1 Initial PLS Algorithm Results

The results of the above analysis show that the loading factor value of the ICS2 and ICS3 indicators on the internal control system construct has a value greater than 0.6, namely 0.669 and 0.606. This means that the ICS2 and ICS3 indicators can measure the internal control system

construct in this study. Likewise, other indicators have values greater than 0.6, so that in this study all indicators are feasible to continue for the following test.

Table 2 R-square . value

	R-square
Integrity	0,088
Deception of fraud	0,268

Source: Processed Data 2021

Berdasarkan Tabel 2 dapat diketahui bahwa nilai R-square dari hubungan antara variabel sistem pengendalian intern, pemanfaatan teknologi informasi, dan kompetensi sumberdaya manusia terhadap integritas adalah 0,088. Nilai R-square 0,088 atau 8,8 persen tergolong pengaruh model lemah. Hal ini menunjukkan bahwa konstruk integritas dapat dijelaskan oleh variabel sistem pengendalian intern, pemanfaatan teknologi informasi, dan kompetensi sumberdaya manusia hanya sebesar 8,8 persen. Sisanya sebesar 91,2 persen dijelaskan oleh variabel lain di luar model yang dibangun dalam penelitian ini. Sedangkan untuk nilai R-square dari hubungan antara variabel sistem pengendalian intern, pemanfaatan teknologi informasi, kompetensi sumberdaya manusia dan integritas terhadap pencegahan fraud adalah 0,268. Nilai R-square 0,268 atau 26,8 persen tergolong pengaruh model moderat. Hal ini menunjukkan bahwa konstruk pencegahan fraud dapat dijelaskan oleh variabel sistem pengendalian intern, pemanfaatan teknologi informasi, kompetensi sumberdaya manusia dan integritas hanya sebesar 26,8 persen. Sisanya sebesar 74,8 persen dijelaskan oleh variabel lain di luar model yang dibangun dalam penelitian ini.

Table 3 Results of Path Coefficients Analysis (Path Coefficients)

Variabel	Original Sample	T Statistics	P Values	Keterangan	Keputusan
HRC > FP	-0,277	2,293	0,022	Significant	Hypothesis accepted
HRC > IT	0,284	0,988	0,324	Not significant	Hypothesis rejected
ICS > FP	0,328	3,001	0,003	Significant	Hypothesis accepted
ICS > IT	-0,064	0,475	0,635	Not significant	Hypothesis rejected
UIT > FP	0,315	3,164	0,002	Significant	Hypothesis accepted
UIT > IT	-0,080	0,660	0,510	Not significant	Hypothesis rejected
IT > FP	0,025	3,005	0,002	Significant	Hypothesis accepted

Source: Processed Data 2021

The first hypothesis states that human resource competence has a positive and significant impact on fraud prevention in village government financial management in East Lombok Regency, or human resource competence has a positive impact on preventing fraud in village

government financial management. This result is shown by looking at the statistical t value of 2.293 this value is greater than the t table of 1.98 and the p value of 0.022 is smaller than 0.5 so that it can be concluded that human resource competence has a positive and significant effect on fraud prevention in village government financial management. in East Lombok Regency. The village government in implementing financial management must have competent resources so that to anticipate fraud committed by other parties it can be immediately prevented, because it has superior human resources.

The second hypothesis states that human resource competence does not have a positive and significant effect on integrity in village government financial management in East Lombok Regency, or human resource competence does not have a positive impact on integrity in village government financial management. This result is shown by looking at the statistical t value of 0.988, this value is greater than the t table of 1.98 and the p value of 0.324 is greater than 0.5 so that it can be concluded that human resource competence does not have a positive and significant effect on integrity in village government financial management. in East Lombok Regency. The apparatus in carrying out their duties and work do not only rely on their existing skills, they need new ideas or innovations so that in carrying out their obligations they are no longer constrained by new things.

The third hypothesis states that the internal control system has a positive and significant effect on preventing fraud in the financial management of the village government in East Lombok Regency, or the internal control system has a positive impact on preventing fraud in the financial management of the village government. This result is shown by looking at the statistical t value of 3.001 this value is greater than the t table of 1.98 and the p value of 0.003 is smaller than 0.5 so that it can be concluded that the internal control system has a positive and significant effect on fraud prevention in village government financial management. in East Lombok Regency. The internal control system is expected to reduce the behavior deviations carried out by management. If the control does not work properly and procedures are not carried out properly, it will open up opportunities for employees involved in the organization's operational activities to commit fraud.

The fourth hypothesis states that the internal control system does not have a positive and significant effect on the integrity of the village government's financial management in East Lombok Regency, or that the internal control system does not have a positive impact on the integrity of the village government's financial management. This result is shown by looking at the t-statistical value of 0.475, this value is greater than the t-table of 1.98 and the p-value of 0.635 is greater than 0.5 so that it can be concluded that the internal control system has no positive and significant effect on the integrity of the village government's financial management. in East Lombok Regency. This research is not in line with the concept of agency theory, the separation of control in the company has an impact on the emergence of the agent-principal relationship. The principal is the one who authorizes the agent to act on behalf of the principal, while the agent is the party given by the principal to run the company. So the agent is required to

do as desired by the principal. However, sometimes the principal's expectations do not match the actions of the agents. For this reason, principals need to limit the behavior of agents by providing incentives according to the agent's performance and monitoring the agent's actions so that there are no deviations.

The fifth hypothesis states that the use of information technology has a positive and significant impact on fraud prevention in village government financial management in East Lombok Regency, or the use of information technology has a positive impact on preventing fraud in village government financial management. This result is shown by looking at the statistical t value of 3.164, this value is greater than the t table of 1.98 and the p value of 0.002 is smaller than 0.5 so that it can be concluded that the use of information technology has a positive and significant effect on fraud prevention in village government financial management. in East Lombok Regency. utilization of information technology for organizations, both private and government in order to support the operational activities of the organization itself to support the improvement of society. One of the resources that can be utilized by the village is information technology to support internal control in producing financial accountability. Information technology is a general form that describes any technology that helps generate, manipulate, store, communicate and convey information.

The sixth hypothesis states that the use of information technology does not have a positive and significant impact on the integrity of the village government's financial management in East Lombok Regency, or that the use of information technology does not have a positive impact on the integrity of the village government's financial management. This result is shown by looking at the statistical t value of 0.660 this value is greater than the t table of 1.98 and the p value of 0.510 is greater than 0.5 so that it can be concluded that the use of information technology does not have a positive and significant effect on integrity in the financial management of the village government. in East Lombok Regency. The technology used to process data, including processing, obtaining, compiling, storing and manipulating data. Information technology is used in an organization, both private and government to achieve effective, efficient, transparent and accountable financial management. The study concluded that the use of information technology in the study did not have a positive effect on the integrity of village financial management.

The seventh hypothesis states that integrity has a positive and significant impact on fraud prevention in village government financial management in East Lombok Regency, or integrity has a positive impact on preventing fraud on village government financial management. This result is shown by looking at the t-statistical value of 3.005, this value is greater than the t-table of 1.98 and the p-value of 0.002 is smaller than 0.5 so that it can be concluded that integrity has a positive and significant effect on fraud prevention in village government financial management in Lombok Regency. east. the currently most suitable approach to dealing with corruption worldwide is still at the level of efforts to raise the standard of governance using the National Integrity System". The Transparency International Institute stated that the National Integrity System is a system in which there are pillars of the organizers of the government or

organizational system, which in its implementation upholds integrity for the sake of upholding the authority of the institution. Integrity requires a person to have a personality that is based on elements of honesty, courage, habit and responsibility to build trust to provide the basis for making a reliable decision.

Table 4 Results of Testing the Indirect Effect of Constructs of Internal Control, Utilization of Information Technology, and Competence of Human Resources on Integrity and Fraud Prevention

Variabel	Original sample	T Statistik	P Values
HSC > IT > FP	0,007	0,218	0,827
ICS> IT > FP	-0,002	0,068	0,945
UIT> IT > FP	-0,002	0,152	0,879

Source: Processed Data 2021

The indirect effect of human resource competence on fraud prevention through the integrity mediation variable shows a value of 0.007 with a t-count of 0.218, below 1.98 and a P value of 0.827, meaning that human resource competence does not indirectly affect fraud prevention through the integrity mediation variable. The indirect effect of the fraud prevention internal control system through the integrity mediation variable shows a value of -0.002 with a t-count of 0.068, below 1.98 and a P value of 0.945, meaning that the internal control system indirectly has no effect on internal fraud prevention through the integrity mediation variable. The indirect effect of the use of information technology on fraud prevention through the integrity mediation variable shows a value of -0.002 with a t-count of 0.152, below 1.99 and a P value of 0.879, meaning that the use of information technology does not indirectly affect fraud prevention through the integrity mediation variable.

5. Conclusion

This study aims to analyze the effect of the internal control system, the use of information technology, human resource competence, on integrity and fraud prevention in village finances in East Lombok Regency, Indonesia. Based on the results of the research conducted, the following conclusions can be drawn: human resource competence has a positive and significant effect on fraud prevention in the financial management of the village government in East Lombok Regency, human resource competence has no positive and significant effect on integrity in the village government's financial management in the district. East Lombok, the internal control system has a positive and significant effect on preventing fraud in the financial management of the village government in East Lombok Regency, the internal control system has no positive and significant effect on integrity in the financial management of the village government in East Lombok Regency, the use of information technology has a positive and significant effect on the prevention of fraud in the financial management of the village government in East Lombok Regency, the use of information technology has no positive and significant effect on integrity in

the management of The role of the village government in East Lombok Regency, integrity has a positive and significant effect on fraud prevention in the village government's financial management in East Lombok Regency, the competence of human resources indirectly has no effect on fraud prevention through integrity mediation variables, the internal control system has no indirect effect. on internal fraud prevention through integrity mediation variable, the use of information technology indirectly does not affect fraud prevention through integrity mediation variable.

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