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Influence Accountability and Role of Village Apparatus in Improvement Village Original Income (PADes) and Effectiveness Village Shopping in Suela District

Tiwi Anggia Pahlawati[1]*, Ahmad Hidayat[2], Sulkiah[3]
[1*23]Faculty of Economics, Gunung University Rinjani, Selong, Indonesia

Corresponding Author: tiwianggia0@gmail.com

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ABSTRACT

Study This aim For analyze influence accountability and roles device village to improvement Village Original Income (PADes) and effectiveness shopping village in eight village in Suela District, East Lombok Regency . Research use approach quantitative with design causal , with population as many as 32 devices a village consisting of on head village , secretary village treasurer village , and staff device village in eight the entire village made into respondents through technique sample saturated . Data collected use questionnaire Likert scale and analyzed with multiple linear regression through two equation models . Research results prove that accountability influential positive and significant to improvement Village Revenue with coefficient regression of 0.521, and the role device village influential positive and significant to improvement Village Revenue with coefficient of 0.386. Accountability and role device the village also has an influence positive and significant to effectiveness shopping village with coefficients of 0.447 and 0.402 respectively . simultaneous , both variables independent influential significant with calculated F value amounting to 23,197 and 17,791 and coefficient determination of 0.615 and 0.551.

INTRODUCTION

The village is part smallest from structure government in Indonesia which has authority in plan development For advance and improve welfare society . Through Constitution Number 6 of 2014 concerning Villages, government give more authority wide to village For organize and manage his interests alone , which is followed with improvement sufficient village fund allocation big every year . Increase authority and financing the demand existence management finance an effective , efficient , transparent and accountable village , because empowerment public village in essence aim increase welfare society and quality life man as well as countermeasures poverty through fulfillment need foundation and development potential economy local (Nurtiasih , 2019).

In the implementation government village , management finance realized through compilation Budget Village Income and Expenditure (APBDes) which contains sources income and expenses finance village in One year budget (Liando , Lembay , & Wokas, 2017). Shopping village covers shopping organization government village , implementation development village , development community , empowerment society , and shopping not suspected that some big funded by transfer funds from government center and government area

(Orangbio , Tinangon , & Gerungai , 2017). On the other hand income , Village Original Income (PADes) which comes from from results business village , results riches village , self-reliance and participation community , mutual cooperation, and other legitimate Village Revenue is indicator important independence fiscal village . The more tall PADes , increasingly great ability village finance its construction in a way independent .

East Lombok Regency is one of the districts in West Nusa Tenggara Province that received large village fund allocation every the year , namely around Rp. 309 billion in 2022 and decreasing to Rp272 billion in 2023. The decline the demand government village more optimal in dig sources income village as well as increase effectiveness use budget . Suela District consists of on eight village with a total Village Fund budget of IDR 10,242,192,000 for 2025 , with budget the biggest accepted by Perigi Village amounting to Rp1,555,705,000 and the budget smallest accepted by Puncak Village Jeingo amounting to Rp869,670,000. Even though potential economy local Suela District which includes sector agriculture , animal husbandry , utilization asset villages and businesses small public should capable become source PADes . In reality , the contribution Village Revenue Still relatively low compared to dependence villages on transfer funds, and the high absorption shopping Not yet fully followed achievement program targets and perceived benefits directly by the community .

One of suspected factors influence improvement PADes and effectiveness shopping village is accountability . Accountability is obligation government village For accountable every activities and uses source Power public to public as well as party stakeholders . Accountability is realized through participatory planning , orderly administration , accurate reporting time , and openness information will grow trust society , encouraging participation in payment levies and self-help development , as well as strengthen supervision to use budget . Other factors is role device village as element implementer government villages involved direct in planning , implementation , administration , reporting and accountability finance village . Competence , responsibility responsibility , discipline , professionalism , and quality service device village become determinant success excavation potential income village and accuracy target shopping village .

Study about accountability and roles device village in management finance village has Lots was carried out . Alfiani and Estiningrum (2021) found that that accountability influential positive to management finance village Because transparency reporting capable increase trust society . Indrianasari (2017) concluded that role device village influential positive to accountability village fund management , and Kusumaningrum , Suharno , and Widarno (2019) proved that that accountability and roles device village influential significant to quality management Village Budget . Hidayat and Prasetyo (2022) found that that role device village influential positive to effectiveness shopping village . However , Saputra (2022) shows results different , namely role device village No influential significant to management Village Budget Because Still low capacity source Power man apparatus village . Difference results the show that influence accountability and roles device village Still need study more further , especially Because research that tests second variables the in a way simultaneously on both sides performance finance village , namely improvement PADes and effectiveness shopping village , still relatively a little , especially in the villages in Suela District, East Lombok Regency .

Based on description said , research This aim For analyze influence accountability and role device village to improvement Village Original Income (PADes) and effectiveness shopping village in Suela District . Research results expected give recommendation for government village and apparatus village in strengthen accountability management finance , optimizing role device village , improve Village Revenue , as well as push shopping more villages effective . Framework conceptual study presented in Figure 1 below .

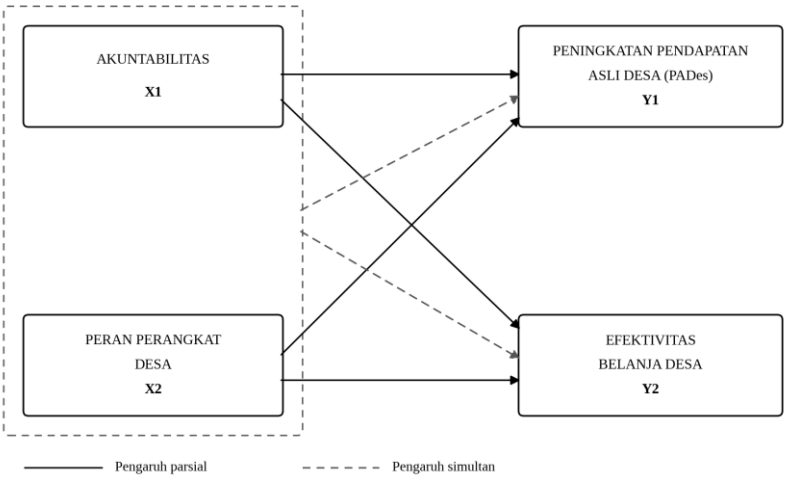


Figure 1. Framework conceptual study

RESEARCH METHODS

Study This is study quantitative with approach connection because effect (causal) for give proof empirical how much big influence variables independent to variables dependent (Sugiyono , 2017). Variable independent in study This is accountability (X_1) is measured through four indicators , namely accountability managerial , accountability policy , accountability finance , and program accountability , as well as role device village (X_2) that is measured through five indicators , namely competence and ability , responsibility answer work , discipline and professionalism , participation in development and quality service public . Variable dependent is improvement Village Original Income (Y_1) with five indicators , namely results business village , results riches village , results self-reliance and participation , results mutual cooperation, etc. legitimate PADes , as well effectiveness shopping village (Y_2) with four indicators , namely provisions targets , achievements program objectives , provisions time implementation and efficiency use budget .

Population study is all over device government villages in Suela District which consist of over 8 heads village , 8 secretaries village , 8 treasurers village , and 8 staff device village in eight village . Determination technique samples used is sample saturated , so that all over population as many as 32 people were made respondents research . The data used is the primary data collected through questionnaire with five- level Likert scale , starting from very to very agree (score 1) to strongly agree (score 5). Questionnaire consists of over 40 grains statement , namely 12 points For variables accountability , 10 points For role device village , 10 grains For improvement PADes , and 8 items For effectiveness shopping village .

Eligibility instrument tested using validity test correlation *Pearson product moment* with compare r count to r table at the level significance of 5%. With 32 respondents , the degree of freedom df = n - 2 = 30 so r table amounting to 0.349; item statement declared valid if r count more big than 0.349. Reliability tested use *Cronbach's Alpha* with a minimum limit of 0.60. Before testing hypothesis , regression model tested moreover formerly with assumption test classic which includes normality tests *one-sample Kolmogorov-Smirnov* (significance more big than 0.05), multicollinearity test through mark *tolerance* and *variance inflation factor* (VIF), as well as heteroscedasticity tests *Glejser* .

Data analysis using analysis multiple linear regression through two equation models Because study This has two variables dependent . The first model test influence accountability

and role device village to improvement PADes , while the second model test influence second variables independent to effectiveness shopping village . Equation both models are as following:

$$Y_1 = a + b_1 X_1 + b_2 X_2 + e \ (1)$$
$$Y_2 = a + b_1 X_1 + b_2 X_2 + e \ (2)$$

Note : Y_1 = increase Village Original Income ; Y_2 = effectiveness shopping village ; α = constant ; β_1 = coefficient regression accountability ; β_2 = coefficient regression role device village ; X_1 = accountability ; X_2 = role device village ; and ε = level error (*error*). Testing hypothesis done in a way partial using the t-test and simultaneous using the F test at the level significance of 5%. With amount sample of 32 people and two variables independent , degree freedom equal to n - k - 1 = 29, so t- table value of 2.045 and the F table value of 3.33. Hypothesis accepted if t - value more big from the t table , calculate the F value more big than the F table , and the value significance more small than 0.05. Deep model capabilities explain variation variables dependent measured through coefficient determination (R^2).

RESULTS AND DISCUSSION

Study implemented throughout government village in Suela District, East Lombok Regency with spread questionnaire in a way direct to 32 respondents , namely 8 heads village , 8 secretaries village , 8 treasurers village , and 8 staff device village . The collected data processed using the SPSS program via stages testing instruments , presentation statistics descriptive , testing assumptions classic , analysis multiple linear regression , and testing hypothesis , which is then discussed relation with theory and results study previous .

Characteristics respondents required For give description about profile giver answer questionnaires involved direct in management finance village . Summary characteristics respondents based on position , age , education last , and period of work presented in Table 1 below .

Table 1. Characteristics respondents (n = 32)

Characteristics	Category	Amount	Percentage
Position	Head village	8	25.00%
	Secretary village	8	25.00%
	Treasurer village	8	25.00%
	Device staff village	8	25.00%
Age	20 - 30 years	6	18.75%
	31 - 40 years old	12	37.50%
	41 - 50 years old	9	28.13%
	Over 50 years old	5	15.62%
last education	High school/ equivalent	11	34.37%
	Diploma III (D-III)	4	12.50%
	Bachelor's Degree (S-1)	15	46.88%
	Masters (S-2)	2	6.25%
Years of service	Less than 2 years	5	15.62%
	25 years	13	40.63%
	6 - 10 years	10	31.25%

Characteristics	Category	Amount	Percentage
	More from 10 years	4	12.50%
	TOTAL	**32**	**100.00%**

Source : Processed primary data (2025)

Table 1 shows that respondents divided equal to in four group position with percentage of 25.00% each, so that every the party holding role different in management finance village represented in a way proportional , starting from responsible party answer on policy (head village), the party handling administration and management (secretary and treasurer) village), up to implementing party activity technical in the field (staff device village). The majority respondents aged 31-40 years (37.50%) and have a background behind Bachelor's degree (46.88%), which shows readiness physical , maturity taking decisions and abilities understand administration finance the village is growing complex . In addition , 71.88% of respondents have a working period more from two years so that has involved in more from One cycle preparation and implementation APBDes , and the answers given worthy reliable For analysis.

Before used as tool data collector , instrument tested its eligibility through validity and reliability tests . Items statement declared valid if r count more big than r table of 0.349, and the variable stated reliable if mark *Cronbach's Alpha* more big than 0.60. Summary results second testing presented in Table 2 below .

Table 2. Results of validity and reliability tests instrument

Variables	Item	r count (min - max)	Cronbach's Alpha	Information
Accountability (X1)	12	0.571 - 0.763	0.842	Valid, reliable
Role of Village Apparatus (X2)	10	0.548 - 0.741	0.817	Valid, reliable
Improvement Village Revenue (Y1)	10	0.552 - 0.729	0.805	Valid, reliable
Effectiveness Village Shopping (Y2)	8	0.537 - 0.712	0.776	Valid, reliable

Source : Processed SPSS output (2025)

Table 2 shows that all over grains statement on the fourth variables own r count range between 0.537 to with 0.763 in total more big than r table 0.349, so that all over grains declared valid and not There is dropped items . *Cronbach's Alpha* value all over variables is in the range of 0.776 to with 0.842, far above the minimum limit of 0.60, so that answer respondents nature stable and consistent . Because the instrument has tested valid and reliable , the collected data worthy analyzed more carry on .

General description response respondents to every variables study served through statistics descriptive in Table 3 below .

Table 3. Statistical results descriptive variables study

Variables	N	Min.	Max.	Mean	Standard deviation
Accountability (X1)	32	3.08	4.58	3.82	0.412
Role of Village Apparatus (X2)	32	3.00	4.50	3.75	0.448

Variables	N	Min.	Max.	Mean	Standard deviation
Improvement Village Revenue (Y1)	32	2.90	4.40	3.68	0.433
Effectiveness Village Shopping (Y2)	32	3.00	4.50	3,71	0,441

Sumber: Output SPSS diolah (2025)

Based on Table 3, the variables accountability obtained an average of 3.82 and the role device village 3.75, both of which classified as high , so that mechanism planning , implementation , reporting and accountability finance villages in general has executed in accordance provisions . On the side variables dependent , increase Village Revenue obtained an average of 3.68 and effectiveness shopping village 3.71 which is also classified as high , but Not yet reach very high criteria . The average value of the increase PADes is the lowest among them variables other in line with size contribution of transfer funds to the total budget village compared to contribution Village Revenue , so that Still there is room improvements that become background testing hypothesis study This .

Assumption test classic done For confirm the regression model unbiased and consistent , including normality tests *Kolmogorov-Smirnov ,* multicollinearity test , and heteroscedasticity test *Glejser* . Summary assumption test results classic Both models are presented in Table 4 below .

Table 4. Results of assumption tests classic both regression models

Test	Model I (Y1)	Model II (Y2)
Kolmogorov-Smirnov, Asymp . sig. (2-tailed)	0.113	0.138
Accountability tolerance (X1)	0.712	0.712
Accountability VIF (X1)	1,404	1,404
Role tolerance device village (X2)	0.712	0.712
VIF role device village (X2)	1,404	1,404
Glejser , sig. accountability (X1)	0.412	0.456
Glejser , sig. role device village (X2)	0.368	0.503

Source : Processed SPSS output (2025)

Table 4 shows that mark significance *Kolmogorov-Smirnov* in Model I is 0.113 and Model II is 0.138, both of which more big than 0.05 so that the residuals are normally distributed . The *tolerance value* second variables independent of 0.712 (more big than 0.1) and a VIF value of 1.404 (more small rather than 10) indicates an independent model multicollinearity , whereas mark the significance of the *Glejser* test is in the range of 0.368 to with 0.503 indicating a free model heteroscedasticity . With fulfillment all over condition assumptions classical , the results of the t-test and F-test on both models can be interpreted with reliable .

Analysis results multiple linear regression For both equation models presented in Table 5 below.

Table 5. Analysis results multiple linear regression both models

Model	Variables	B	Std. error	t count	Sig.
I (Y1)	(Constant)	0.642	0.721	0.891	0.381

Model	Variables	B	Std. error	t count	Sig.
	Accountability (X1)	0.521	0.121	4,317	0,000
	Role of Village Apparatus (X2)	0.386	0.118	3,279	0.003
II (Y2)	(Constant)	1,102	0.712	1,548	0.132
	Accountability (X1)	0.447	0.122	3,655	0.001
	Role of Village Apparatus (X2)	0.402	0.120	3,362	0.002

Source : Processed SPSS output (2025)

Based on Table 5, it is obtained equality regression Model I and Model II as following :

$$Y_1 = 0.642 + 0.521X_1 + 0.386X_2 + \varepsilon \ (3)$$

$$Y_2 = 1.102 + 0.447X_1 + 0.402X_2 + e \ (4)$$

Equation (3) gives meaning that every improvement One unit mark accountability will raise improvement Village Revenue of 0.521 units , and each improvement One unit role device village will raise improvement Village Revenue amounting to 0.386 units with assumptions other variables are constant . Similarly , equation (4) shows that every improvement One unit accountability will raise effectiveness shopping village of 0.447 units , and each improvement One unit role device village will raise effectiveness shopping village amounting to 0.402 units with assumptions other variables are constant . The coefficient is positive in all variables independent show that the more Good accountability management finance and increasingly optimal role device village , then the more tall PADes obtained village and more appropriate target use shopping village.

Testing hypothesis done with compare t - value against the t table 2.045 and the calculated F value against F table 3.33 at the level 5% significance Summary results testing presented in Table 6 below.

Table 6. Summary hypothesis test results study

Hypothesis	The tested effect	Statistics	Mark	Sig.	Decision
H1	Accountability to improvement Village Revenue	t count	4,317	0,000	Accepted
H2	Role of the device village to improvement Village Revenue	t count	3,279	0.003	Accepted
H3	Accountability to effectiveness shopping village	t count	3,655	0.001	Accepted
H4	Role of the device village to effectiveness shopping village	t count	3,362	0.002	Accepted
H1, H2	Simultan to improvement Village Revenue	F count	23,197	0,000	Accepted
H3, H4	Simultan to effectiveness shopping village	F count	17,791	0,000	Accepted

Source : Processed SPSS output (2025)

Table 6 shows that fourth hypothesis study accepted good on testing partial and simultaneous . Coefficient The determination of Model I is 0.615 , meaning 61.5% of the variation improvement Village Revenue explained by accountability and role device village , while the rest influenced other variables outside the model such as transparency , participation society and potential economy local . Coefficient The determination of Model II is 0.551 , meaning 55.1% of the variation effectiveness shopping village explained by both variables independent , with remainder variation influenced quality planning budget , capacity supervision , and conditions social economy society . Among second variables independent , accountability show influence partial the biggest to improvement PADes , whereas to effectiveness shopping village influence second variables relatively balanced . Description discussion every hypothesis served following This.

Influence Accountability to Improvement Village Original Income

Test results show accountability influential positive and significant to improvement Village Revenue with a calculated t of 4.317 which is more big than t table 2.045, significance 0.000, and coefficient regression positive 0.521 which is influence partial largest in Model I. Findings This in line with theory agency and theory accountability , because accountability that is realized through report proper finances time , implementation accountability financial , policy , managerial , and program, as well as openness information grow trust society . Trust the increase willingness public pay retribution , participate in self-reliance development , and support managed business units village , all of which is source PADes . In the villages in Suela District , the village apparatus the village that delivered report accountability in a way orderly and open make it easier supervision public so that management results business village , results riches village , as well as results self-reliance and mutual cooperation running more productive . This result consistent with Alfiani and Estiningrum (2021) found that accountability influential positive to management finance village , Savitri, Andreas, and Diyanto (2019) who proved accountability village fund management influential to effectiveness shopping village , as well as Suliyatini , Dewata , and Satriawan (2025) who showed accountability repair quality management finance village.

The Influence of the Role of Village Apparatus on Improvement Village Original Income

Role of the device village proven influential positive and significant to improvement Village Revenue with a t count of 3.279 which is more big than t table 2.045, significance 0.003, and coefficient regression positive 0.386. Findings This support runway theory that device village is driving force main excavation potential income village . Device a village that has competence and ability good , responsible answer Work high , disciplined and professional , involved active in development , as well as give service quality public will capable work on various source Village Revenue in a way more productive . In the villages in Suela District , the economy is relying on the sector agriculture and utilization asset village , activity device village in map potential local , formulating programs, and overseeing implementation activity become determinant growth income village from legitimate sources . Research results This in line with Ambarwati and Wafiroh (2024) who found role device village contribute in increase income original village , Nuuridha and Amirudin (2021) who proved the governance finance good village push improvement Village Revenue , as well as Setiabudi et al. (2022) which shows role device village determine optimization management finance village , so that investment in improvement capacity source Power man device village in essence is investment For independence fiscal village .

Influence Accountability to Effectiveness Village Shopping

Accountability influential positive and significant to effectiveness shopping village with a calculated t of 3.655 which is more big than t table 2.045, significance 0.001, and coefficient regression positive 0.447. Findings This consistent with theory demanding agency government village accountable use budget to society . Implementation accountability ensure shopping village planned through deliberation , implemented in accordance Plan Village Development Work Plan (RKPDes), is administered in a way orderly , reported in a way periodically , and evaluated the results . Program accountability and accountability policy demand provisions clear goals as well as evaluation achievement program objectives , so that budget No only absorbed but also provide appropriate results need society . Conditions gap between planned programs with need society that still found in some parts village Suela District can repaired through strengthening accountability at every stage cycle budget . This result in line with Fauzi and Rahman (2021) who found implementation accountability increase effectiveness and efficiency shopping village , Farida and Nurhadi (2020) who proved accountability finance area influential to effectiveness shopping region , as well as Widodo and Hamzah (2022) which shows governance accountability finance village increase effectiveness realization shopping development village.

The Influence of the Role of Village Apparatus on Effectiveness Village Shopping

Role of the device village influential positive and significant to effectiveness shopping village with a calculated t of 3.362 which is more big than t table 2.045, significance 0.002, and coefficient regression positive 0.402. Findings This in line with framework theory that effectiveness shopping village is very much determined by quality the human who manages it . The device competent village capable compile a program according to priority , scheduling activity in a way realistic , manage provisions targets and time implementation , as well as guard efficiency budget ; on the other hand , the low quality device village potential cause waste budget and delays implementation activities . Involvement device village in push participation public participate strengthen effectiveness shopping Because public follow supervise use of funds and provide priority program input . Research results This in line with Hidayat and Prasetyo (2022) who found role device village contribute to effectiveness shopping village through planning , implementation and supervision optimal budget , Siregar and Hendra (2021) who proved professionalism device village determine effectiveness shopping village , as well as Wahyuni and Sumarni (2020) which shows participation facilitated community device village increase effectiveness shopping village . In overall , testing fourth hypothesis confirm that accountability and role device village are two main pillars management finance independent village on the side income and responsibility answer on the side shopping.

CONCLUSION AND SUGGESTIONS

Based on results research and discussion , can concluded that accountability influential positive and significant to improvement Village Original Income (PADes) in Suela District with coefficient regression 0.521 and t count 4.317, and role device village influential positive and significant to improvement Village Revenue with coefficient of 0.386 and t count of 3.279. Accountability also has an effect positive and significant to effectiveness shopping village with coefficient 0.447 and t count 3.655, as well as the role device village with coefficient 0.402 and t count 3.362. In general simultaneous , accountability and role device village influential significant to improvement Village Revenue with F count 23.197 and coefficient determination 0.615, and to effectiveness shopping village with F count 17.791 and coefficient determination 0.551. Findings This confirm that implementation accountability management finance and

optimization role device village are two pillars that are mutually supportive complete in realize independent village on the side income and responsibility answer on the side shopping .

Implications theoretical from findings This is strengthening proof empirical theory agency and theory accountability at the level government village , namely good transparency and accountability lower asymmetry information between government village as agents and society as principal , so that trust , participation , and oversight increase and eventually repair performance finance village on the side income and shopping . Implications in practice , the government villages in Suela District are suggested strengthen accountability with compile report finance regularly and precisely time , convey information Village Budget through board information , social media village , and meeting village , as well as carry out evaluation results activity in a way periodically . Device village recommended increase competence and professionalism through guidance technical management finance village and utilization application System Village Finance (Siskeudes), as well as more creative map potential economy local so that resources Village Revenue optimally developed . The government Suela District is recommended strengthen supervision and mentoring , especially at the stage planning and accountability , including facilitation share practice Good inter-village .

Study This own limitations , namely coverage objects that are limited to villages in one area sub-district , number relative respondents small as many as 32 people, as well as variables independent which is limited to accountability and role device village with coefficient determination that remains variations outside the model. Therefore that , researcher furthermore recommended expand coverage object to more Lots subdistrict or district , adding amount samples , as well as develop other suspected variables influence improvement PADes and effectiveness shopping village like transparency , participation community , commitment organization , utilization technology information , or supervision , including use approach mixed methods so that *the* findings quantitative can enriched explanation qualitative about practice management finance village in the field.

THANK-YOU NOTE

Writer say accept love to all over head village , secretary village treasurer village , and staff device village in Suela District, East Lombok Regency which has willing take time time For become respondents study this , to Faculty of Economics, Gunung University Rinjani which has support organization research , as well as to all the party that has assisting in the process of data collection , data processing , and refinement article This so that can published.

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