

## Internal Control Of Village Apparatus On Preventing Village Financial Mismanagement: The Moderating Role Of Organizational Culture

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### Abstract

This study aims to analyze the effect of internal control on preventing village financial mismanagement, the effect of organizational culture on preventing village financial mismanagement, and the role of organizational culture as a moderating variable in strengthening the influence of internal control on efforts to prevent village financial mismanagement. This research uses a quantitative approach with an explanatory research design. This study involved one hundred fifty village heads in Wonogiri Regency, who were selected because they have a strategic role in the process of managing, controlling, and supervising village financial governance. Data were collected through a survey method using a structured questionnaire measured with a Likert scale. The data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) after all research instruments were tested and confirmed to be valid and reliable. The results show that organizational culture has a positive and significant effect on preventing village financial mismanagement. Internal control also has a positive and significant effect on preventing village financial mismanagement, and it represents the variable with the strongest direct influence in the research model. Furthermore, organizational culture is proven to moderate the relationship between internal control and preventing village financial mismanagement positively and significantly. These findings indicate that the prevention of village financial mismanagement does not rely solely on the effectiveness of internal control systems but also requires a strong organizational culture to support the consistent and sustainable implementation of control mechanisms. Therefore, strengthening internal control accompanied by the development of a healthy organizational culture becomes an important strategy in improving village financial governance and ensuring greater transparency and accountability in village financial management.

**Keywords:** Internal Control, Organizational Culture, Preventing Village Financial Mismanagement

### Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh pengendalian internal terhadap pencegahan salah kelola keuangan desa, pengaruh budaya organisasi terhadap pencegahan salah kelola keuangan desa, dan peran budaya organisasi sebagai variabel moderasi dalam memperkuat pengaruh pengendalian internal terhadap upaya pencegahan salah kelola keuangan desa. Penelitian ini menggunakan pendekatan kuantitatif dengan desain penelitian eksploratif. Penelitian ini melibatkan seratus lima puluh kepala desa di Kabupaten Wonogiri, yang dipilih karena memiliki peran strategis dalam proses pengelolaan, pengendalian, dan pengawasan tata kelola keuangan desa. Data dikumpulkan melalui metode survei menggunakan kuesioner terstruktur yang diukur dengan skala Likert. Data dianalisis menggunakan Partial Least Squares–Structural Equation Modeling (PLS-SEM) setelah semua instrumen penelitian diuji dan dikonfirmasi valid dan reliabel. Hasil penelitian menunjukkan bahwa budaya organisasi memiliki pengaruh positif dan signifikan terhadap pencegahan salah kelola keuangan desa. Pengendalian internal juga memiliki pengaruh positif dan signifikan terhadap pencegahan salah kelola keuangan desa, dan merupakan variabel dengan pengaruh langsung terkuat dalam model penelitian. Lebih lanjut, budaya organisasi terbukti memoderasi hubungan antara pengendalian internal dan pencegahan salah kelola keuangan desa secara positif dan signifikan. Temuan ini menunjukkan bahwa pencegahan salah kelola keuangan desa tidak hanya bergantung pada efektivitas sistem pengendalian internal tetapi juga membutuhkan budaya organisasi yang kuat untuk mendukung implementasi mekanisme pengendalian yang konsisten dan berkelanjutan. Oleh karena itu, penguatan pengendalian internal yang disertai dengan pengembangan budaya organisasi yang sehat menjadi strategi penting dalam meningkatkan tata kelola keuangan desa dan memastikan transparansi dan akuntabilitas yang lebih besar dalam pengelolaan keuangan desa.

**Kata kunci:** Pengendalian Internal, Budaya Organisasi, Pencegahan Salah Kelola Keuangan Desa.

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## **INTRODUCTION**

Village financial management is becoming an increasingly important issue in village governance in Indonesia as the allocation of village funds increases and demands for public accountability (Ginting et al., 2023). Village funds are directed to accelerate development, strengthen public services, and improve community welfare. The large amount of funds managed by the village opens up great opportunities for the achievement of development goals, but at the same time it also increases the risk of administrative errors, weak accountability, budget irregularities, and village financial mismanagement. In this situation, the village needs financial governance that is able to ensure that every stage of planning, implementation, administration, reporting, and accountability takes place in an orderly and accountable manner. Internal control is a very important instrument in maintaining accountability and reducing the risk of misuse of public funds at the village level (Shaleh and Sukmawati 2025).

The popularity of this topic is also increasing because the management of village funds is no longer understood only as an administrative matter, but rather as part of the quality of village public governance. Many recent studies have linked the prevention of village financial mismanagement with the effectiveness of internal control, the use of village financial information systems such as SISKEUDES, the quality of apparatus, and the organizational culture that develops in village government (Pramartha et al., 2024). Attention to organizational culture is becoming increasingly strong because formal procedures alone are often not enough to guarantee that rules are executed with integrity. Therefore, the study of the influence of the internal control of village apparatus on the prevention of village financial mismanagement with organizational culture as a moderation variable is relevant to explain how formal supervision and organizational values work together.

Internal control of village apparatus has a very important use in the organization because it serves to ensure that financial management activities run in accordance with regulations, targets, and accountability standards (Teguh and Bahtiar 2021). In public organizations, internal controls help prevent record-keeping errors, asset misuse, inefficiencies, and unreliable reporting. The latest literature shows that internal control is positively related to the quality of village financial statements, accountability in village fund management, and fraud prevention, especially when supported by adequate apparatus training and governance (Kewo & Evinita, 2024). In village organizations, this function becomes increasingly important because village heads and village officials play a central role in the use of public budgets that are directly in contact with the interests of the community.

Organizational culture also has important uses because it influences the way members of the organization understand work values, integrity, discipline, and responsibility. In public sector organizations, a strong organizational culture can shape the behavior of the apparatus to be more consistent in carrying out procedures, more open to supervision, and more concerned about the public interest. Recent literature suggests that organizational culture can strengthen the implementation of formal controls and support fraud prevention, although the effects can vary between regions and

between organizations (Pramartha et al., 2024). In village organizations, organizational culture is an important factor because the quality of financial management is not only determined by the existence of rules, but also by work habits, ethical values, and the commitment of the apparatus in implementing the rules consistently.

A number of previous studies have proven that internal control has an effect on accountability and prevention of irregularities in village financial management. The Kewo and Evinita study (2024) shows that the better the internal control, the better the quality of village financial management and accountability. Other research also added that the use of SISKEUDES, apparatus competence, leadership, and governance played a role in strengthening these results (Widyasari et al., 2022). However, the results of research on the role of organizational culture have not shown a completely consistent pattern. Putra et al. (2021) and Yasa et al. (2022) found that organizational culture is able to strengthen the effect of internal control in fraud prevention, while Pramartha et al. (2024) found that certain local cultures are not necessarily significant as moderators. This difference shows that there is a research gap regarding the stability of the role of organizational culture in the relationship between internal control and the prevention of village financial mismanagement.

In terms of theoretical gaps, many previous studies have emphasized the direct influence of internal control on accountability, quality of financial statements, or fraud prevention, while organizational culture is often treated as a companion element, rather than as a conditional mechanism that explains when internal control becomes more effective. In fact, internal control and organizational culture work through different channels. Internal control emphasizes formal structures such as authorization, separation of duties, verification, documentation, and supervision, while organizational culture works through the values, habits, ethical commitments, and standards of behavior of the apparatus. The common solutions that have been widely researched so far tend to focus on strengthening the control system, using SISKEUDES, improving the competence of the apparatus, and improving governance (Kewo & Evinita, 2024). However, there is still a need for a stronger explanation of how organizational culture can strengthen or weaken the effectiveness of these solutions.

The problem of village financial mismanagement can basically be reduced through the implementation of effective internal controls. Internal control helps village organizations ensure that financial transactions are carried out according to correct procedures, there is a clear separation of roles, every use of the budget has authorization, and all financial activities are recorded and can be supervised. In many studies, this mechanism is often strengthened by the use of information systems such as SISKEUDES and supervisory frameworks such as SPIP that help with administrative control, reduce errors, and improve the quality of village financial reports (Widyasari et al., 2022). Thus, internal control is a core concept that is able to suppress the opportunity for village financial mismanagement through systematic formal supervision.

However, the effectiveness of internal control is not only determined by the strength of the procedure, but also by the organizational culture that lives in the village government. An organizational

culture that emphasizes integrity, transparency, responsibility, and compliance will encourage village officials to carry out internal control in a more disciplined manner and not just as a formality. In this research model, organizational culture is positioned as a moderation variable which explains that the influence of internal control on the prevention of village financial mismanagement will be stronger in village organizations that have a healthy work culture. Through this position, the core concept in this study is able to answer the existing gap, because the research not only assesses whether internal control has an effect, but also explains the organizational conditions that make the influence more effective or weakened (Pramartha et al., 2024).

This research was conducted on the village government in Wonogiri Regency with respondents from village heads. The election of the village head is based on his position as the holder of the power of village financial management and the main decision-maker in the implementation of the village budget. The village head has a strategic role in ensuring that internal control is carried out by the village apparatus, the use of village funds is in accordance with the rules, and financial accountability can be properly arranged. The position of the village head also makes it a relevant source of information to assess how the internal control mechanism and organizational culture run in the practice of village financial management.

Wonogiri Regency was chosen because the villages in this region manage large amounts of public funds and face high demands to maintain accountability in financial management. In addition, the variation in village characteristics in this area provides an opportunity to see the differences in the implementation of internal control and organizational culture in an effort to prevent village financial mismanagement. The study of this area is expected to provide a strong empirical picture of the relationships between the variables studied in village government.

This study aims to analyze the influence of internal control of village apparatus on preventing village financial mismanagement. This study also aims to examine the role of organizational culture as a moderation variable in the relationship between the internal control of village apparatus and the prevention of village financial mismanagement. With this goal, the research seeks to provide a more in-depth explanation of the effectiveness of internal control in village organizations and organizational cultural conditions that can strengthen this influence.

The contribution of this research is expected to cover two sides. From the theoretical side, this study expands the literature on village financial management by placing organizational culture as a moderation variable that explains the relationship between internal control and the prevention of village financial mismanagement. From a practical perspective, the results of the research can be an input for village governments, local governments, and other stakeholders in designing to strengthen internal control that is not only procedural-based, but also based on organizational values that support integrity, discipline, and accountability. Thus, this study is expected to provide real benefits for efforts to improve village financial governance.

## **METHODS**

This study uses a quantitative approach with an explanatory design that aims to test the causal relationship between internal control, organizational culture, and preventing village financial mismanagement. In particular, this study is focused on analyzing the influence of internal control on the prevention of village financial mismanagement, the influence of organizational culture on the prevention of village financial mismanagement, and the role of organizational culture as a moderation variable in strengthening the influence of internal control on efforts to prevent village financial mismanagement. This study involved 150 village heads in Wonogiri Regency as a research sample, with the consideration that village heads have a strategic role in the process of managing, controlling, and supervising village financial governance.

Data collection was carried out through a survey method using a closed questionnaire instrument which was compiled based on the indicators of each research variable. All statement items were measured using a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. Before further analysis, the research instrument is first tested through validity tests and reliability tests to ensure that each statement item is able to measure the research construct accurately and consistently. Furthermore, data were analyzed using Structural Equation Modeling based on Partial Least Squares (PLS-SEM) to test the direct influence between variables, as well as to analyze the role of organizational culture moderation in the proposed research model.

## **RESULTS AND DISCUSSION**

### ***Results***

The characteristics of respondents in this study are presented by displaying the distribution of respondents based on gender, age, education level, and length of tenure. The respondents in this study consisted of 180 village heads in Wonogiri Regency. Based on gender, the majority of respondents were male village heads as many as 168 people (93.33%), while female village heads were 12 people (6.67%). Based on age, the largest proportion of respondents were in the age group of 37-45 years old as many as 74 people (41.11%), followed by the age group of 46-55 years old as many as 62 people (34.44%), then the age group of 56 years and above as many as 26 people (14.44%), and the age group of 37-40 years as many as 18 people (10.00%).

Based on the level of education, most respondents had a Bachelor's (S1) education of 104 people (57.78%), followed by high school education of 56 people (31.11%), and Master's education (S2) of 20 people (11.11%). Based on the length of office as village heads, most of the respondents were in a term of 5-10 years as many as 72 people (40.00%), followed by a term of office of less than 5 years as many as 54 people (30.00%), a term of office of more than 10 years as many as 36 people (20.00%), and a term of office of more than 15 years as many as 18 people (10.00%). The distribution of respondent characteristics provides an overview of the demographic profile and experience of village heads which

is the basis for analyzing the relationship between internal control, organizational culture, and preventing village financial mismanagement in this study.

**Table 1.** Measurement Model Assessment

Variables	Items	Loading	Cronbach's alpha	Composite Reliability	Average variance extracted
Internal control	X.1	0,934	0,953	0,964	0,841
	X.2	0,913			
	X.3	0,930			
	X.4	0,882			
	X.5	0,926			
Organizational culture	M.1	0,942	0,956	0,956	0,883
	M.2	0,948			
	M.3	0,944			
	M.4	0,925			
Preventing village financial mismanagement	Y.1	0,937	0,957	0,958	0,885
	Y.2	0,923			
	Y.3	0,959			
	Y.4	0,944			

Table 1 shows the results of the measurement model test used to assess the validity and reliability of the construct in the study. The results of the analysis showed that all indicators in the variables of internal control, organizational culture, and preventing village financial mismanagement had a high loading factor value, which was above the minimum limit of 0.70, so that all indicators were declared valid in representing the measured construct. Cronbach's alpha and composite reliability values for each variable also show values above 0.70, indicating that the entire construct has an excellent level of reliability. In addition, the Average Variance Extracted (AVE) value of all three variables is above 0.50, which indicates that the construct has adequate convergent validity. Thus, it can be concluded that all indicators in the measurement model have met the criteria of validity and reliability so that they are suitable for further analysis on the structural model.

**Table 2.** R Square

	R-square
Preventing village financial mismanagement	0,594

Table 2 shows the R-square value in the variable preventing village financial mismanagement of 0.594. This value shows that the variables of internal control and organizational culture were able to explain the variation in preventing village financial mismanagement by 59.4%, while the remaining 40.6% were influenced by other factors outside the research model that were not analyzed in this study. The R-square value also shows that the research model has a moderately strong explanatory ability in explaining the prevention of village financial mismanagement.

**Table 3.** Results of Hypothesis Test

	Original sample	P values
Organizational culture -> Preventing village financial mismanagement	0,262	0,009
Internal control -> Preventing village financial mismanagement	0,461	0,000

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Organizational culture x Internal control -> Preventing village financial mismanagement	0,210	0,000
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The first hypothesis in this study tests the influence of organizational culture on preventing village financial mismanagement. The results of the analysis showed an original sample value of 0.262 with a p-value of 0.009. The positive path coefficient value shows that organizational culture has a positive influence on efforts to prevent village financial mismanagement. Because the p-value is less than 0.05, the influence is declared significant, so the hypothesis that organizational culture has a positive and significant effect on preventing village financial mismanagement is accepted.

The findings show that the better the organizational culture that develops, the stronger the efforts to prevent village financial mismanagement. A good organizational culture reflects values, norms, commitments, and work behaviors that support order, responsibility, and compliance in carrying out duties. Thus, organizational culture is one of the important foundations in shaping work behavior that supports better village governance.

The second hypothesis tests the influence of internal control on preventing village financial mismanagement. The test results showed an original sample value of 0.461 with a p-value of 0.000. The positive path coefficient value confirms that internal control has a positive effect on the prevention of village financial mismanagement. A p-value much smaller than 0.05 indicates that the influence is very significant, so the second hypothesis is accepted.

This result indicates that the more effective the internal control system implemented, the higher the ability to prevent village financial mismanagement. Good internal control is able to create order in the work process, clarify procedures, strengthen supervision, and minimize the potential for irregularities. This finding also shows that internal control is the variable that has the greatest direct influence, because the path coefficient value is higher than that of organizational culture.

The third hypothesis tests the role of organizational culture as a moderation variable in the relationship between internal control and preventing village financial mismanagement. The results of the analysis showed an original sample value of 0.210 with a p-value of 0.000. A positive coefficient value shows that organizational culture is able to strengthen the influence of internal control on preventing village financial mismanagement. Because the p-value is less than 0.05, the influence of moderation is declared significant, so the third hypothesis is accepted.

Overall, the results of this study show that organizational culture not only has a direct effect on preventing village financial mismanagement, but also plays a role as a moderation variable that strengthens the influence of internal control. This means that internal control will be more effective in preventing village financial mismanagement if supported by a strong organizational culture. Thus, efforts to prevent village financial mismanagement not only depend on the existence of an internal control system, but also require an organizational culture that is able to support the implementation of such control consistently and sustainably.

## ***Discussion***

The results of the study show that organizational culture has a significant effect on preventing village financial mismanagement. This means that the stronger the organizational culture that develops in the village government, the stronger the efforts to prevent village financial mismanagement. A supportive organizational culture reflects shared values, work norms, integrity, discipline, and commitment that serve as guidelines for village officials in carrying out their duties responsibly. When organizational culture emphasizes honesty, transparency, accountability, and collective responsibility, village officials will tend to avoid actions that can lead to abuse, indiscipline, and weak financial governance. These findings are in line with Putra et al. (2021) who found that organizational culture plays an important role in strengthening fraud prevention in village fund management. Yasa et al. (2022) also emphasized that organizational culture can form behavior patterns that are able to reduce the tendency to fraud in the context of village finance.

In addition, the results of the study show that internal control has a significant effect on preventing village financial mismanagement. These findings indicate that effective internal controls will strengthen the ability of village governments to prevent errors, irregularities, and abuses in financial management. Internal controls help ensure that organizational activities are carried out according to procedures, responsibilities are clearly defined, oversight is carried out consistently, and potential risks can be identified early. In this context, internal control is not just an administrative mechanism, but an important governance instrument in maintaining order and discipline in village financial management. This finding is in line with Darwanis (2023) who stated that internal control, together with the implementation of SISKEUDES and apparatus training, contributes positively to the quality of village financial management. Budiana et al. (2019) also emphasized that the internal control system has a positive effect on the accountability of village fund management.

The stronger influence of internal control than organizational culture shows that formal control mechanisms remain the main foundation in preventing village financial mismanagement. This means that village governments need clear procedures, adequate supervision, structured workflows, and effective monitoring systems to minimize the possibility of financial mismanagement. Internal controls provide formal safeguards that direct the apparatus to work according to the rules and objectives of the organization. These results support the findings of Kewo and Evinita (2024) which place internal control as one of the important determinants of village financial accountability. Similarly, Wardani et al. (2022) affirm that internal controls make a significant contribution to improving accountability in village financial governance, especially when supported by broader governance practices.

This study also found that organizational culture strengthens the influence of internal control on preventing village financial mismanagement. This means that when the village government has a stronger organizational culture, the effectiveness of internal control becomes even greater. Internal control will work more optimally if it is supported by a culture that encourages compliance, ethical behavior, openness, and responsibility. In other words, organizational culture serves as a reinforcing condition that helps formal control mechanisms become more effective in practice. These findings are

in line with Putra et al. (2021) who show that organizational culture strengthens the influence of internal control on fraud prevention in village fund management. Yasa et al. (2022) also explain that culture can function as a buffer factor that strengthens the role of the control system in reducing fraud tendencies.

Nevertheless, the role of organizational culture moderation also needs to be understood carefully as previous research has shown that this influence is not always universal in all contexts. Although this study proves that organizational culture significantly strengthens the influence of internal controls, several other studies suggest that cultural moderation can depend on local conditions, governance alignment, and quality of implementation. Pramarta et al. (2024), for example, found that culture did not significantly moderate the relationship between good governance, internal control, and village financial management performance in their context. This shows that culture does not automatically reinforce the effectiveness of control in every situation. In contrast, the impact of organizational culture is largely determined by the extent to which the values practiced in the organization are truly aligned with the governance process, leadership commitments, and control implementation.

Thus, the implications of the results of this study confirm that efforts to prevent village financial mismanagement are not enough to rely only on formal control mechanisms, but also need to be accompanied by strengthening a healthy organizational culture. Village governments need to strengthen internal controls through clear procedures, ongoing oversight, risk assessment, and effective monitoring, while building organizational values that emphasize integrity, transparency, accountability, and shared commitment. This view is supported by Savitri et al. (2020) who highlight the importance of leadership, internal control, and organizational commitment in improving village financial accountability. This is also strengthened by Arianto and Bakthiar (2023) and Njonjie et al. (2019) who affirm that integrity, morality, and governance norms are important elements in preventing fraud and mismanagement. Therefore, when internal controls are strong and the organizational culture is supportive, the village government will be better equipped to prevent financial mismanagement in a consistent and sustainable manner.

## **CONCLUSION**

The results of the study show that organizational culture and internal control have a positive and significant effect on preventing village financial mismanagement. These findings indicate that the better the organizational culture that develops in village government, the stronger the efforts to prevent village financial mismanagement. In addition, internal control has been proven to have a greater influence in preventing village financial mismanagement because it is able to create clear work procedures, strengthen the supervision system, and minimize potential deviations in financial management. This study also found that organizational culture plays a role as a moderation variable that strengthens the influence of internal control on the prevention of village financial mismanagement. This means that internal control will work more effectively if it is supported by a strong organizational culture, which

emphasizes the values of integrity, transparency, discipline, and responsibility in carrying out organizational tasks.

The next research is suggested to develop a research model by adding other variables that can affect preventing village financial mismanagement, such as the competence of village officials, leadership, good governance, utilization of the village financial system (SISKEUDES), and community participation. The addition of these variables is expected to provide a more comprehensive understanding of the factors that affect village financial governance. In addition, subsequent research can also expand the research object to different regions or districts so that the research results can be compared and provide a broader picture of internal control practices, organizational culture, and the prevention of village financial mismanagement in various village government contexts.

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