

Evaluation of the implementation of the government's internal control system in managing village finances in Bulawan Village

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Abstract

The implementation of the Government Internal Control System (SPIP) plays a crucial role in ensuring transparency, accountability, and effectiveness in managing village finances. This study aims to evaluate how SPIP is applied in the areas of monitoring and financial administration in Bulawan Village, based on Government Regulation No. 60 of 2008 and the Ministry of Home Affairs Regulation No. 20 of 2018. Using a qualitative descriptive approach, data were collected through interviews, direct observations, and documentation. The findings reveal that the internal control system in Bulawan Village has generally been implemented in accordance with existing regulations. Continuous monitoring is carried out regularly by village officials and supervisors, ensuring compliance with financial management standards. However, several weaknesses were identified, particularly in the areas of independent evaluations and follow-up actions on audit recommendations. These shortcomings are mainly due to limited human resources and the lack of structured internal audit mechanisms at the village level. This study contributes empirically by providing in-depth insights into how SPIP functions within the unique context of local village governance in Indonesia. It emphasizes the importance of strengthening monitoring mechanisms, enhancing staff capacity, and integrating digital systems to improve accountability and financial reporting. The results can serve as a reference for policymakers and local governments in developing more effective internal control frameworks for rural financial management.

Keywords: government internal control system, village financial management, accountability, monitoring

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Introduction

In a company or governmental setting, to implement good and clean state administration, an internal government control system must be established. A well-designed internal government control system must provide adequate assurance that the activities of a government agency can achieve its objectives efficiently and effectively, report state finances reliably, safeguard state assets, and encourage compliance with laws and regulations.

According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013), a government's internal control system consists of five main components: the control environment, risk assessment, control activities, information and communication, and monitoring. The control environment encompasses the organization's ethical values and integrity, which form the basis for internal control. Risk assessment involves identifying and analyzing risks that could affect the achievement of the organization's objectives. Control activities are the policies and procedures implemented to mitigate these risks. Information and communication ensure that relevant information is communicated to those who need it, while monitoring is the process of periodically evaluating the effectiveness of the internal control system itself.

The Government Internal Control System (SPIP) plays a crucial role in ensuring operational effectiveness and efficiency, the reliability of financial reports, and compliance with applicable regulations. A control system enables management to assess potential risks and mitigate any negative impacts if a risk occurs. Therefore, it is crucial for management to obtain adequate assurance that the organization has implemented an effective internal control system (Amelia and Halim, 2020). This aligns with findings that an effective Internal Control System can provide management with confidence in strategic decision-making and support the achievement of overall organizational goals (Mokoginta et al., 2017).

Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP) aims to ensure that all government activities are carried out effectively and efficiently, and in accordance with applicable regulations. SPIP is defined as an integral process in actions and activities carried out continuously by leaders and employees, to provide confidence that organizational goals can be achieved. In this regulation, there are several important elements such as the

control environment, risk assessment, control activities, information and communication, and internal control monitoring. Meanwhile, Regulation of the Minister of Home Affairs No. 20 of 2018 has a correlation with PP No. 60 of 2008 in terms of governance which aims to strengthen the internal control system within the government. In Permendagri No. 20 of 2018 as stated in Article 2 paragraph 1 that village finances are based on the principles of transparency, accountability, participatory, and carried out in an orderly and disciplined budget.

The government's Internal Control System plays a crucial role in village financial management, ensuring that funds are used effectively, efficiently, and accountably (Mattoasi et al., 2021). According to Government Regulation Number 60 of 2008, the SPIP aims to provide adequate assurance regarding the achievement of village government goals, including transparency and accountability. A sound SPIP minimizes the risk of misuse of funds and increases public trust in village financial management.

In this study, it is only limited to one element of SPIP, namely monitoring and one element of financial management, namely administration. This limitation was made because based on observations and the results of interviews with the village government, it is known that other elements in the government's internal control system such as the control environment, risk assessment, control activities, as well as information and communication and other elements in village financial management such as planning, implementation, reporting and accountability have been implemented well in Bulawan Village.

Literature review

Definition of accounting

Kieso et al., (2019) state that accounting is an activity of identifying, recording, and communicating economic activities in an organization to interested users.

According to Sumarsan (2013), accounting is an art of collecting, identifying, classifying, and recording transactions as well as events related to finance so that it can produce information, namely financial statements, which can be used by interested parties.

Sastroatmodjo and Purnairawan (2021) state that accounting is the process of recording and journalizing, classifying or grouping in the general ledger, and

summarizing financial transactions chronologically and systematically, presented in the form of financial reports.

Government accounting

According to Arif et al. (2002), government accounting is defined as an activity of providing services to supply government financial information based on the process of recording, classifying, summarizing a government financial transaction, as well as interpreting the financial information.

Transparency allows the public and stakeholders to assess the use of public funds, while accountability ensures that every decision and action related to state finances is accounted for. (Sitorus et al. 2025).

Hidayat (2022) defines government accounting as a service activity to present government financial information that prioritizes the recording, classification, and summary of government financial transactions, as well as the interpretation of this financial information.

Government internal control system

The government internal control system is generally designed to provide reasonable assurance that organizational objectives are being achieved, particularly in terms of reporting reliability, regulatory compliance, and operational effectiveness. It is applied across various types of organizations, including the private sector (Wahtan et al., 2025).

In its implementation, the scope of the Internal Control System (SPIP) encompasses all organizational management processes, which are divided into five main elements of the SPIP in accordance with the COSO framework and regulated in Government Regulation No. 60 of 2008:

1. Control Environment

The control environment is the foundation of the entire internal control system, encompassing ethical values, integrity, commitment to competence, organizational structure, and the division of authority and responsibility. A conducive environment creates an organizational culture that supports the effective implementation of internal control (Nainggolan, 2018).

2. Risk Assessment

Risk assessment involves identifying and analyzing risks that could impact the achievement of organizational objectives. These risks can originate from both internal and external factors. This process includes risk mapping, determining risk levels, and managing risks according to priorities (Arens et al., 2020; Gustina, 2021).

3. Control Activities

Control activities involve actions, procedures, and policies to address risks and support the achievement of organizational objectives. Examples of these activities include transaction authorization, segregation of duties, physical control of assets, and the implementation of good documentation procedures (Tuanakotta, 2013).

4. Information and Communication

An effective internal control system requires relevant, complete, and timely information. Effective communication must occur at all levels of the organization to ensure that all parties understand their roles and responsibilities in supporting organizational objectives.

5. Monitoring

Monitoring is the process of assessing the effectiveness of internal controls, conducted on an ongoing basis or through periodic evaluations. The goal is to identify weaknesses in the system and ensure that corrective actions are taken promptly. Government Regulation No. 60 of 2008 defines monitoring activities as consisting of three main activities: continuous monitoring, separate evaluations, and follow-up on audit and review recommendations (Arens et al., 2020).

Village financial management

Village financial management is the process of planning, implementing, administering, reporting, and accounting for village finances, conducted in a transparent, accountable, participatory, and orderly manner in accordance with laws and regulations (Sari, 2020).

The entire management process must be guided by Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management and Law Number 6 of 2014 concerning Villages. With a sound management system, it

is hoped that village financial management will promote effective and efficient village governance (Ministry of Home Affairs, 2018; Law No. 6 of 2014).

All stages in village fund management as regulated in Home Affairs Ministerial Regulation No. 20 of 2018 are as follows:

1. Village Financial Planning

Village financial management planning is the planning of village government revenues and expenditures for the relevant fiscal year, as budgeted in the Village Budget (APBDesa).

a. Village Government Work Plan (RKP Desa)

- 1) Prepared annually by the village government based on the Village Medium-Term Development Plan (RPJM Desa).
- 2) Serves as the basis for preparing the Village Revenue and Expenditure Budget (APBDes).

b. Preparation of the Village Revenue and Expenditure Budget (APBDes)

- 1) The village's annual financial plan document.
- 2) Prepared by the village head and village officials.
- 3) Established by Village Regulations (Perdes).

Components:

- a) Revenue
- b) Expenditure
- c) Financing

2. Village Financial Implementation

Implementation includes village financial receipts and expenditures. All transactions are conducted through the village cash account to ensure transparency and accountability.

a. Determination of the Budget Implementation Document (DPA)

The Budget Implementation Document is the basis for activity implementation and budget disbursement by activity implementers.

b. Budget Implementation Administration

Implemented by:

- 1) Village Head (as the holder of authority for village financial management)
- 2) Village Secretary (coordinator of Village Budget implementation)

- 3) Finance Officer (Village Treasurer)
- 4) Budget Activity Executor (PKA)
- c. Use of Funds
 - 1) Implemented based on the activity plan
 - 2) Payments are made in cash or non-cash from the village account.
3. Village Financial Administration

Administration is carried out by the Finance Officer, who is responsible for recording all receipts and expenditures. The Finance Officer is required to maintain a general cash ledger consisting of:

 - a. Bank ledger
 - b. Tax ledger
 - c. Ancillary book
4. Village Financial Reporting

The village head submits a report on the realization of the first semester's Village Budget (APBDes) implementation to the Regent/Mayor through the sub-district head. The report consists of:

 - a. Village APBDes implementation report
 - b. Activity realization report
5. Village Financial Accountability

The village head submits an accountability report on the realization of the Village APBDes to the Regent/Mayor through the sub-district head at the end of each fiscal year. The report contains:

 - a. Financial Report, consisting of:
 - 1) Village APBDes Realization Report
 - 2) Notes to the financial report
 - b. Activity realization report
 - c. List of sectoral programs, regional programs, and other programs received by the village

Method

The type of research used in this study is qualitative research, which describes the conditions existing in a particular object by examining documents to obtain information or data related to the research being conducted. The types of data

used in this study are qualitative and quantitative. Qualitative data is descriptive and cannot be measured numerically. Quantitative data is numerical and can be calculated directly in the form of information or statistics. The data sources needed to support this research are primary data sources. The data collection methods in this study are interviews and documentation. The data analysis method used in this study is descriptive qualitative.

The analysis process used by the researcher in this study is as follows:

1. To evaluate the Government's Internal Control System Monitoring, the steps to be taken are:
 - a. Evaluating ongoing monitoring
 - b. Evaluating separate evaluations
 - c. Evaluating follow-up actions based on audit recommendations and other reviews
2. To evaluate Village Financial Administration, the steps to be taken are:
 - a) Evaluating receipts and expenditures in the general cash book
 - b) Evaluating the general cash subsidiary ledger, which consists of the bank subsidiary ledger and the tax subsidiary ledger.
3. Drawing conclusions based on the research results and discussion of the Government's Internal Control System in Managing Village Finances Based on applicable laws and regulations at the Bulawan Village Office.

Results and Discussion

Results

Based on the research limitations of the Evaluation of the Implementation of the Government's Internal Control System in Managing Village Finances, the research findings relate solely to the Monitoring and Administration of village finances in Bulawan Village. Monitoring, as regulated by Government Regulation No. 60 of 2008, consists of three activities: continuous monitoring, separate evaluations, and follow-up on recommendations from audits and other reviews. Meanwhile, Administration, as regulated by Minister of Home Affairs Regulation No. 20 of 2018, consists of two activities: recording all receipts and expenditures in the general cash book, creating a general cash subsidiary ledger consisting of a bank subsidiary ledger, and a tax subsidiary ledger.

Continuous monitoring

Continuous monitoring in Bulawan Village involves five main activities: routine management, supervision, data comparison, information reconciliation, and follow-up. Based on research findings, continuous monitoring has been implemented in accordance with applicable laws and regulations.

Separate evaluation

A separate evaluation in Bulawan Village involves three main activities: self-assessment, review, and effectiveness testing. Based on research findings, the separate evaluation has been implemented in accordance with applicable laws and regulations.

Follow-up on audit and review recommendations

Follow-up on audit and review recommendations conducted in Bulawan Village involved six main activities: receiving and identifying recommendations, developing corrective action plans, implementing follow-up actions, monitoring and evaluation, reporting and accountability, and improving policies and systems. Based on the research findings, follow-up on audit and review recommendations has been implemented in accordance with applicable laws and regulations.

Recording receipts and expenditures in the general cash book

Recording receipts and expenditures in the general cash book is carried out by preparing source documents for receipts and expenditures and inputting receipt and expenditure transaction data into the Village Financial Management System (SISKEUDES). Based on the research findings, recording receipts and expenditures in the reviewed general cash book has been carried out in accordance with applicable laws and regulations.

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Based on the research findings, follow-up on audit and review recommendations have been implemented in accordance with applicable laws and regulations.

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Discussion

Evaluation of continuous monitoring

The continuous monitoring procedure, according to Government Regulation Number 60 of 2008, consists of five stages: routine management, supervision, comparison, reconciliation, and other actions related to task implementation.

Routine Management, as regulated in Government Regulation Number 60 of 2008, Article 44, states that Continuous Monitoring is carried out through routine management activities. This, in conjunction with the research findings, indicates that Routine Management has been implemented, as the research findings state that routine management is carried out by each village official in carrying out their daily activities.

The second stage, supervision, is regulated in Government Regulation Number 60 of 2008, Article 44. This, in conjunction with the research findings, indicates that supervision has been implemented, as the research findings explain that direct supervision is carried out by the Village Head and the Village Consultative Body (BPD). The third stage is the comparison which is regulated in PP Number 60 of 2008 Article 44. If this is linked to the research results, then the data comparison has been carried out because in the research results it has been explained that the Village Government carried out a data comparison between planning and realization.

The next stage is reconciliation, as regulated in Government Regulation Number 60 of 2008, Article 44. When linked to the research results, information

reconciliation has been implemented, as the research results explain that reconciliation is carried out between related departments.

The final stage is follow-up, as regulated in Government Regulation Number 60 of 2008, Article 44. When linked to the research results, follow-up monitoring results have been implemented, as the research results explain that the results of the entire process are followed up in the form of corrective actions and procedural improvements.

Separate evaluation

The separate evaluation procedure according to Government Regulation Number 60 of 2008 includes three important stages: self-assessment by village officials, a review by a more independent party such as the village secretary or supervisory team, and testing the effectiveness of the SPIP (Government Internal Control System) to assess the extent to which the internal control system has been implemented effectively.

The first stage of the separate evaluation procedure is the self-assessment, as stipulated in Government Regulation Number 60 of 2008, Article 45, which states that separate evaluations are conducted through self-assessment activities. This is consistent with the research findings, as the self-assessment was conducted because the research indicated that Bulawan Village officials conducted a self-assessment of the SPIP implementation in each work area.

The second stage is the review, as specified in Government Regulation Number 60 of 2008, Article 45. This review, when linked to the research results, has been conducted because the research results state that the review was conducted by an evaluation team formed by the village head, involving village officials and internal village supervisory elements.

The final stage is the SPIP Effectiveness Test, as specified in Government Regulation Number 60 of 2008, Article 45. This, when linked to the research results, the SPIP Effectiveness Test has been implemented because the research results state that the evaluation team conducted an effectiveness test by assessing the extent to which the SPIP components (control environment, risk assessment, control activities, information and communication, and monitoring) were functioning effectively in Bulawan Village.

Follow-up evaluation of audit and review recommendation results

According to Government Regulation Number 60 of 2008, the follow-up procedure for audit and review recommendations includes three stages: first, Receiving and Identifying Recommendations; second, Developing a Corrective Action Plan; Third, Implementing Follow-Up; Fourth, Monitoring and Evaluation; Fifth, Reporting and Accountability; and Finally, Improving Policies and Systems.

The first stage in the follow-up procedure for audit and review recommendations is Receiving and Identifying Recommendations, as stipulated in Article 46 of Government Regulation Number 60 of 2008. Follow-up to audit and review recommendations is carried out through the Receiving and Identifying Recommendations activity. This relates to the research findings, as the Receiving and Identifying Recommendations process has been implemented, as the research results state that the village government received the audit or review report containing findings and recommendations for improvement.

The second stage is the preparation of a corrective action plan as regulated in Government Regulation Number 60 of 2008 Article 46. If this is linked to the research results, the preparation of a corrective action plan has been implemented because the research results state that the village head together with the village apparatus prepare an action plan as a follow-up to the recommendations.

The third stage is Follow-up Implementation, as regulated in Government Regulation Number 60 of 2008, Article 46. When linked to the research results, Follow-up Implementation has been implemented because the research results indicate that the relevant village officials implemented improvements in accordance with the established action plan.

The next stage is Monitoring and Evaluation, as regulated in Government Regulation Number 60 of 2008, Article 46. When linked to the research results, Monitoring and Evaluation have been implemented because the research results state that the village head and the village evaluation team conduct regular monitoring of the implementation of follow-up actions.

The next stage is Reporting and Accountability, as regulated in Government Regulation Number 60 of 2008, Article 46. When linked to the research results,

Reporting and Accountability have been implemented because the research results state that a written report on follow-up actions is prepared and submitted to the Village Consultative Body (BPD), auditors, and external supervisors in accordance with the provisions.

The final stage is the Improvement of Policies and Systems as regulated in PP Number 60 of 2008 Article 46. If this is linked to the research results, the Improvement of Policies and Systems has been implemented because the research results state that strategic recommendations are used as a basis for improving village policies, improving governance, and strengthening the Government Internal Control System (SPIP) in Bulawan Village.

Evaluation of recording receipts and expenditures in the general cash book

To evaluate the recording of receipts and expenditures in the General Cash Book in Bulawan Village, guidelines from Minister of Home Affairs Regulation No. 20 of 2018 will be used. The procedure for recording receipts and expenditures in the General Cash Book, according to Article 63 of Minister of Home Affairs Regulation No. 20 of 2018, concerns inputting receipt and expenditure data into the Village Financial System (Siskeudes). This relates to the research findings on recording receipts and expenditures in the General Cash Book, as the research indicates that the procedure for recording receipts and expenditures is carried out in accordance with Regulation 47 of the Minister of Home Affairs No. 20 of 2018. During the recording stage, the Head of Finance Affairs (Kaur) prepares source documents in the form of proof of receipts (receipts, transfer receipts, or other documents) and proof of expenditures (SPP, proof of expenditure, or payment receipts).

Evaluation of recording receipts and expenditures in the general cash book

To evaluate the recording of receipts and expenditures in the General Cash Book in Bulawan Village, guidelines from Ministry of Home Affairs Regulation No. 20 of 2018 will be used. The procedure for recording receipts and expenditures in the General Cash Book, according to Article 63 of Ministry of Home Affairs Regulation No. 20 of 2018, concerns inputting receipt and expenditure data into the Village Financial System (Siskeudes). This relates to the research findings on

recording receipts and expenditures in the General Cash Book, as the research indicates that the procedure for recording receipts and expenditures is carried out in accordance with Regulation 47 of the Ministry of Home Affairs No. 20 of 2018. During the recording stage, the Head of Finance Affairs (Kaur) prepares source documents in the form of proof of receipts (receipts, transfer receipts, or other documents) and proof of expenditures (SPP, proof of expenditure, or payment receipts).

Conclusion

Based on the discussion in Chapter IV, the following conclusions can be drawn:

1. Continuous monitoring implemented in Bulawan Village complies with Government Regulation Number 60 of 2008, where the Bulawan Village Government collaborates with the Village Internal Supervisor to routinely conduct continuous monitoring.
2. Separate evaluations conducted in Bulawan Village comply with Government Regulation Number 60 of 2008, where the Bulawan Village Government collaborates with the Village Internal Supervisor to routinely conduct separate evaluations.
3. Follow-up on recommendations and reviews conducted in Bulawan Village complies with Government Regulation Number 60 of 2008, where the Bulawan Village Government collaborates with the Village Internal Supervisor to follow up on recommendations and reviews.
4. Recording receipts and expenditures in the general cash book in Bulawan Village using the Village Financial Management System (Siskeudes) complies with Government Regulation Number 51 of 2008, where the Head of Finance consistently prepares source documents and inputs every receipt and expenditure transaction into the general cash book in the Village Financial Management System (Siskeudes).
5. Creating a general cash subsidiary ledger implemented in Bulawan Village is in accordance with Government Regulation Number 60 of 2008, where the Finance Head always prepares source documents for transactions related to

Banks and Taxes and inputs all transactions related to bank accounts and taxes in Siskeudes.

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