



# STIE SOLUSI BISNIS INDONESIA YOGYAKARTA

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Untuk melaksanakan Penelitian dengan judul penelitian :

***PRACTICE OF VILLAGE APARATUS COMPETENCY, GOVERNMENT INTERNAL CONTROL SYSTEMS, WHISTLEBLOWING COMMUNITY PARTICIPATION ON VILLAGE FUND MANAGEMENT ACCOUNTABILITY, Empirical Study on Village Government in Gunung Kidul Regency***

Demikian Surat Tugas Penelitian ini dibuat untuk dapat dipergunakan sebagaimana mestinya

Yogyakarta, 1 Maret 2023

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# CERTIFICATE OF PRESENTATION

This is to certify that

**Andriani Gunitasari\*; Enita Binawati**

Has presented a paper entitled

**Practice Of Village Apparatus Competency, Government Internal Control Systems, Whistleblowing Community Participation On Village Fund Management Accountability**

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## Practice Of Village Appartus Competency, Government Internal Control Systems, Whistleblowing Community Participation on Village Fund Management Accountability

*Andriani Gunitasari, Enita Binawati*

### Abstract

The purpose of this study was to determine the competence of Village Apparatuses in the Village Government of Gunung Kidul Regency, Yogyakarta, to determine the level of the government's internal control system in the Village Government of Gunung Kidul Regency, Yogyakarta, to determine whistleblowing in village governments in Gunung Kidul Regency, Yogyakarta and to determine the level of community participation. in the village government of Gunung Kidul Regency, Yogyakarta on the accountability of managing village funds, with the development of Agency Theory (Stewardship Theory) and Institutional Theory. The method used in this study was Mix Methods, namely by collecting data quantitatively and qualitatively using a sequential explanatory design. The data for this study were obtained by distributing questionnaires and conducting interviews with respondents.

The results of the quantitative research show that the competence of village officials and whistleblowing have no effect on village fund management accountability, for the government's internal control system and community participation have an effect on village fund management accountability. Qualitative research results show that village apparatus competence, internal control system, whistleblowing and community participation are closely related to increasing accountability in managing village funds and the government. This finding implies that institutional theory, especially institutional isomorphism, is present in the governance of village government organizations in Gunung Kidul Regency, Yogyakarta.

**Keywords:** Competence of Village Apparatuses, Government Internal Control System, Whistleblowing, Community Participation, Accountability, Village Fund

### Full Text:

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