



DETERMINANTS OF SUCCESS IN VILLAGE FUND MANAGEMENT WITH GOAL COMMITMENT AS A MODERATION

Muhammad Salman¹, Iskandar Muda², Andri Soemitra³, Yusrizal⁴

¹*Fakultas Ekonomi dan Bisnis Universitas Samudra

²Fakultas Ekonomi dan Bisnis Universitas Sumatera Utara

³⁴Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sumatera Utara

Corresponding Email: muhammadsalman@unsam.ac.id^{1*}

Received : 21 May 2025

Published : 30 June 2025

Revised : 29 May 2025

DOI : <https://doi.org/10.54443/ijebas.v5i3.3482>

Accepted : 16 June 2025

Link Publish : <https://radjapublika.com/index.php/IJEBAS>

Abstract

This study aims to examine the influence of Human Resources, Community Participation and Leadership Behavior on the Success of Village Fund Management with Goal Commitment as a Moderator. The respondents of this study were 54 people obtained through purposive sampling, from a total of 124 respondents who were village staff in 5 villages in Langsa Baro District, Langsa City. The number of respondents was obtained using the Slovin formula. The data obtained were analyzed using the Partial Least Square (PLS) analysis technique. The equation models analyzed were the outer model and inner model. The results showed that Community Participation, Leader Behavior and Goal Commitment had a significant effect on Village Fund Management, while Human Resource Quality did not have a significant effect on the Success of Village Fund Management. Furthermore, goal commitment was unable to moderate the influence of human resources, community participation and leader behavior on the success of village fund management.

Keywords: *Village Fund; Management; Langsa; Goal Commitment.*

INTRODUCTION

Effective village fund management has an impact on improving the village economy. The good role of village officials will result in good quality village fund management (Yusran, 2016). Each village must have a plan and work program that has a direct impact on the village community. Regulation of the Minister of Home Affairs number 113 of 2014 article 2 concerning village financial management explains that "village finances are managed based on the principles of transparency, accountability, participation and are carried out in an orderly and disciplined manner". Karimah et.al's research (2013) explains that village fund management is an inseparable part of village financial management in the village revenue and expenditure budget (APBDes). Village finances are managed in accordance with government regulations, namely transparent, accountable, participatory and carried out in an orderly and disciplined budget (Neny, 2017). Village officials are part of the village government elements consisting of the village secretary and other officials who are village officials under the auspices of the village head (Gunawan, 2013). Neny (2017) stated that village officials are required to be able to manage and develop the community and all resources they have well (Good Governance) which is characterized by democracy and decentralization. The quality of human resources in terms of village apparatus can encourage more measurable planning, implementation, administration and accountability mechanisms in the process of managing village funds from the beginning to the end after being disbursed by the Central Government to the Regional Government. According to Riawan (2016), the quality of Human Resources (HR) has a significant positive effect on financial performance. According to Tumbel (2016), the implementation of development that covers all aspects of life will only be successful if it is an activity that

involves all members of society. According to Sofia (2013), participation in preparing the budget means participation in formulating together with the budget committee regarding a series of activities in the future in achieving budget targets. Rumenser (2015) explains that leadership involves a social process, the deliberate influence of a person on others to structure activities and within a group or organization. According to Anzari, et.al (2012), effective leader behavior in managing human resources in a work unit will affect work behavior indicated by increased work in the unit itself, which will ultimately affect overall performance. According to Nurandini and Lataruva (2014) organizational commitment is a strong desire to remain a member of a particular organization, a desire to strive in accordance with the wishes of the organization, and certain beliefs and acceptance of organizational values and goals. According to Yousef (2000) in Sri (2007), organizational commitment mediates the relationship between leadership behavior and performance. According to Rumenser (2015), organizational commitment can moderate the influence of budget participation on managerial performance.

The village financial management cycle will not run without good village governance from planning, implementation and administration in the village so that it has an impact on development, guidance and empowerment of village communities (Suharto, 2005). The formulation of the problem in this study is: (a) what is the influence of human resource quality on village fund management. (b) what is the influence of community participation on village fund management. (c) what is the influence of village head leadership behavior on village fund management. (d) what is the influence of human resource quality on village fund management with commitment to goals as a moderating variable. (e) what is the influence of community participation on village fund management with commitment to goals as a moderating variable. (f) what is the influence of village head leadership behavior on village fund management with commitment to goals as a moderating variable. (g) what is the influence of human resource quality, community participation and leadership behavior on village fund management with commitment to goals as a moderating variable. The purpose of this study was to determine the influence of Human Resource quality, community participation and leader behavior on village fund management with commitment to goals as a moderating variable in the Langsa City area.

Theoretical Framework and Hypothesis Development

Village Fund Management

According to Presidential Regulation No. 60 Article 2 concerning village funds. Village funds are managed in an orderly manner, in accordance with laws and regulations, efficiently, economically, transparently and responsibly by paying attention to a sense of justice and compliance and prioritizing the interests of the community. According to the Ministry of Finance of the Republic of Indonesia, village funds are funds from the State Budget (APBN) of the Regency/City and are prioritized for the implementation of development and empowerment of village communities with the aim of improving public services in villages, overcoming development gaps between villages and strengthening village communities as subjects of development while According to Law No. 6 of 2014 concerning villages, it states that "villages are part of the balancing funds received by the Regency/City of at least 10% (ten percent) in the regional revenue and expenditure budget after deducting special allocation funds. According to Sofiyanto, et.al (2017), management is a process carried out by a group of people in it which includes planning, organizing, implementing and supervising by utilizing the potential that exists in it to achieve certain goals. According to Permendagri No.113 of 2004, village financial management is the whole thing that includes planning, implementing, administering, reporting and accountability of village finances through a series of integrated and integrated cycles between one stage and another (Tikollah, 2017).

Human Resources (HR) Quality, Community Participation and Leader Behavior

According to Meutia & Lilana (2016), several factors that influence the success of implementing the village fund allocation (ADD) program to empower rural communities include human resources (HR) factors, socialization in village fund allocation and coordination that is not in accordance with expectations so that the implementation of village fund allocation (ADD) does not run optimally, while according to Afrianti (2011), Human Resource Quality (KSDM) is the ability of Human Resources (HR) to carry out the tasks and responsibilities given to them with adequate education, training, and experience.

According to Kurniawan, et.al (2015) participation is the process of community involvement in the process of determining the direction of development strategies and policies carried out by the government, and participating and being responsible for implementing development programs fairly. According to Huraerah (2011) in Agustin (2014) the implementation of community participation in development is very necessary in every development starting from the planning stage, implementation stage, utilization stage, and evaluation stage. According to Kartika (2012), the community must be involved in reviewing the Village Fund Allocation (ADD) activities that are transparent and accountable in implementing village fund allocations in the community. According to Isbandi (2007), to create community participation in implementing development programs, community involvement is needed for common interests and interests.

According to Kartini in Khairunnisa (2014), the behavior of a leader is a person who has the skills and advantages that are able to influence people around him to carry out activities in order to achieve a goal. According to Podsakoff, et. al (1990) in Utomo (2002) stated that leadership behavior influences subordinates to produce performance beyond what should be and exceeds the minimum level required by the organization. According to Rivai and Mulyadi (2009) in Mukhamad Fathoni, et.al (2013), that leadership behavior that shows friendship, mutual trust, respect and communication between leaders and followers, leaders who have high consideration emphasize the importance of open communication and participation

The Influence of Human Resource Quality on Village Fund Management

According to Saharuddin & Budiman (2014), human resources are organizational resources other than natural resources that must be considered. Human resources are an important element in managing village funds because every human being has creativity and initiative that underlies human behavior and actions.

Human resources must be managed well so that they can provide maximum contribution to achieving organizational goals (Warsimo, 2009).

The Influence of Community Participation on Village Fund Management

According to Ringo (2017) village fund management is all activities including planning, implementation, administration, reporting and accountability of village finances. According to Isbandi (2007), to create community participation in implementing development programs, community involvement is needed for shared interests and interests.

For a program to be successful, the community is required to be involved in the process of managing village funds with emotional involvement.

The Influence of Leader Behavior on Village Fund Management

The village head is the holder of important power in the village as an element of the village government organizer. Anzhari (2012) explains that behavior is an activity or activity of an individual living being, which is formulated as one of a person's personalities that brings about the desire of a group to imitate or radiate a certain influence, a power or authority that is desired (Rahmawati, 2016).

The Influence of Human Resource Quality on Village Fund Management in Commitment Moderation

Neny (2017) explains that village finances are managed in accordance with government regulations, namely transparent, accountable, participatory and carried out in an orderly and disciplined budget. Wahyudi (2012) said that commitment to work and the organization where work is a subject that is currently receiving increased attention that commitment to work has a significant effect on work implications.

The Influence of Community Participation on Village Fund Management in Commitment Moderation

According to Herlina (2017), the importance of community participation in all stages of the development process is to find out the needs of the village community and community participation is very important in determining the success of development in the village, especially in terms of physical development. With the role of the community, the management of village funds will be better. Pramudito (2009), commitment is an attitude and behavior that encourages each other, employees who are committed to the organization will show positive behavior and attitudes towards their organization so that they feel comfortable working. The involvement of the village community in all aspects of village development in principle must be emphasized so that there is a relationship between community participation in managing village funds.

The Influence of Leader Behavior on Village Fund Management Moderated by Commitment

Ohio State University researchers identified leadership behavior that tends to be directed towards subordinate interests by considering suggestions, delegation of authority in consultation or deliberation. Rulyanti (2015) village financial management is an effort to support the implementation of village government, implementation of village development, village community development and community empowerment. Coryanata (2004: 619) states that organizational commitment is a drive from within an individual to do something to support the success of the organization in accordance with its goals and to prioritize the interests of the organization over one's own interests. Strong organizational commitment in individuals will improve organizational management so that it achieves the goals that have been mutually agreed upon.

The Influence of Human Resource Quality, Community Participation and Leader Behavior on Village Fund Management Moderated by Commitment

Arsyati's research (2008) shows that the quality of human resources has a significant effect on agency performance. Herlina (2017) community participation in development is a form of community support for development plans/projects that are designed and determined by planning, a measure of the level of community participation to take responsibility for financing and development, both in the form of money and manpower in implementing government projects. Hariri (2011), leadership behavior is a leader's specific actions in directing and coordinating the work of group members. Sofiyanto, et.al (2017), village fund management begins with the planning process that will be discussed in the village development plan deliberation forum with community participation in participating in realizing development and accommodating the aspirations of the village community to prepare the RKPDs and APBDs in village regulations as a guideline for village development.

Research Methods

This study uses a quantitative method with the data source to be tested being primary data. The research location is 5 villages in Langsa Baro sub-district, Langsa City. Data were obtained from questionnaires distributed to 55 respondents. Respondents or samples are village officials in 5 villages in Langsa Baro sub-district obtained through purposive sampling. The number of samples was obtained through the Slovin formula

DETERMINANTS OF SUCCESS IN VILLAGE FUND MANAGEMENT WITH GOAL COMMITMENT AS A MODERATION

Muhammad Salman et al

which previously amounted to 124 people. Based on this calculation, the sample that became respondents in this study was rounded up to 55 people.

This study analyzes data using smartPLS (partial least square) software. This study tests the hypothesis using a multiple linear regression model to obtain an overview of the influence of Human Resource Quality, Community Participation, and Leader Behavior on Village Fund Management with Commitment to Objectives as a Moderating Variable.

Results

Measurement (Outer) Model Testing

The measurement model (outer model) is used to test the construct validity and reliability of the instrument. The following is a schematic of the initial research model.

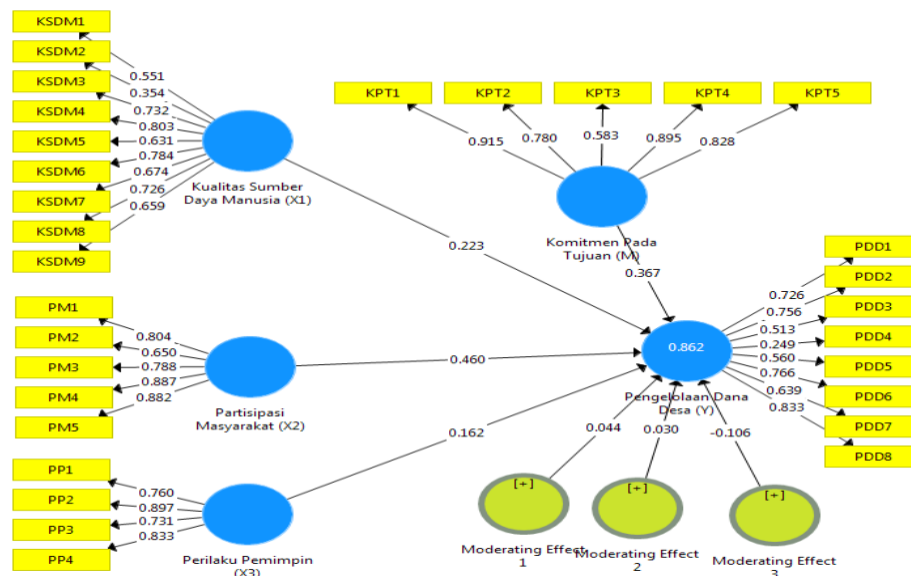


Figure 1. Initial Research Model

In this study, there are 4 (four) indicators that do not meet the criteria, namely: X1.2, X1.3, Y1.3, Y1.4, so that the indicators must be deleted. The following is a picture of the results of the re-estimated research model, as follows:

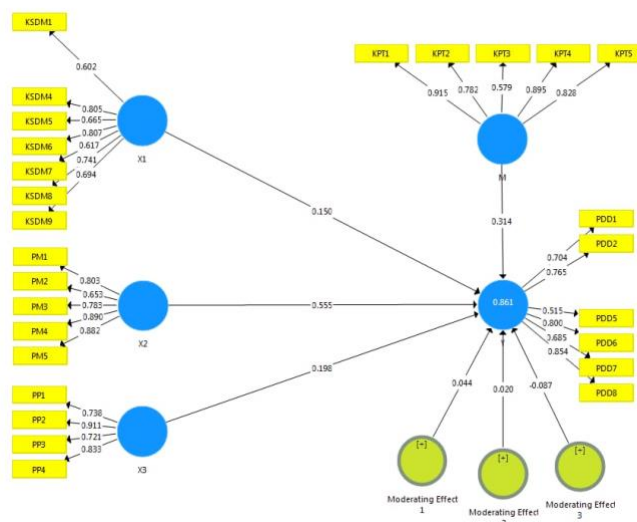


Figure 2. Research model after re-estimation

Convergent Validity

The results of the test can be seen in table 1, namely the AVE and Communality tables.

Table 1. AVE and Communality

	AVE
Human Resources Quality (KSDM) (X1) > Success of Village Fund Management (PDD) (Y)	0.503
Community Participation (PM) (X2) > Success of Village Fund Management (PDD) (Y)	0.651
Leader Behavior (PP) (X3) > Success of Village Fund Management (PDD) (Y)	0.647
Commitment to Objectives (M) > Village Fund Management (Y)	0.654
Moderating effect 1 > Success of Village Fund Management (Y)	1,000
Moderating effect 2 > Success of Village Fund Management (Y)	1,000
Moderating effect 3 > Success of Village Fund Management (Y)	1,000

Source: PLS, processed

All AVE outputs show values above 0.50, thus Convergent validity is good.¹

Discriminant Validity

Discriminant validity testing is conducted to prove that indicators in a construct will have the largest loading factor on the construct. The following is a cross loading asttable:

Table 2. Cross Loading

	KSDM	PP	PM	PDD	KPT
X1.1	0.602	0.310	-0.018	0.326	-0.009
X1.4	0.805	0.477	0.257	0.484	0.280
X1.5	0.665	0.090	0.266	0.309	0.204
X1.6	0.807	0.644	0.086	0.715	0.413
X1.7	0.617	0.261	0.232	0.294	0.220
X1.8	0.741	0.201	0.336	0.357	0.306
X1.9	0.694	0.201	0.119	0.277	0.394
X2.1	0.394	0.803	0.130	0.651	0.497
X2.2	0.400	0.653	0.268	0.665	0.420
X2.3	0.464	0.783	0.112	0.611	0.312
X2.4	0.446	0.890	0.091	0.746	0.484
X2.5	0.409	0.882	0.165	0.733	0.440
X3.1	0.244	0.057	0.738	0.182	0.210
X3.2	0.291	0.266	0.911	0.407	0.113

DETERMINANTS OF SUCCESS IN VILLAGE FUND MANAGEMENT WITH GOAL COMMITMENT AS A MODERATION

Muhammad Salman et al

X3.3	0.133	0.070	0.721	0.125	0.070
X3.4	0.054	0.098	0.833	0.246	0.199
Y1.1	0.533	0.520	0.340	0.704	0.398
Y1.2	0.315	0.591	0.303	0.765	0.501
Y1.5	0.393	0.269	0.162	0.515	0.631
Y1.6	0.501	0.757	0.293	0.800	0.535
Y1.7	0.432	0.669	0.260	0.685	0.511
Y1.8	0.516	0.781	0.156	0.854	0.573
M1.1	0.548	0.608	0.086	0.710	0.915
M1.2	0.283	0.559	0.068	0.627	0.782
M1.3	0.109	0.125	0.002	0.256	0.579
M1.4	0.381	0.425	0.239	0.638	0.895
M1.5	0.203	0.269	0.296	0.491	0.828

Source: primary data, processed

Composite Reliability and Cronbach's Alpha

Construct reliability test measured by composite reliability and Cronbach's alpha from the indicator block that measures the construct. The following are the results of composite reliability and Cronbach's alpha tests from Smart PLS

Table 3. Composite Reliability and Cronbach's Alpha

	Composite reliability	Cronbach's Alpha
Human Resources Quality (KSDM) (X1) > Success of Village Fund Management (PDD) (Y)	0.875	0.838
Community Participation (PM) (X2) > Success of Village Fund Management (PDD) (Y)	0.902	0.862
Leader Behavior (PP) (X3) > Success of Village Fund Management (PDD) (Y)	0.879	0.829
Commitment to Objectives (M) > Village Fund Management (Y)	0.902	0.865
Moderating effect 1 > Success of Village Fund Management (Y)	1,000	1,000
Moderating effect 2 > Success of Village Fund Management (Y)	1,000	1,000
Moderating effect 3 > Success of Village Fund Management (Y)	1,000	1,000

Source: PLS, processed

DETERMINANTS OF SUCCESS IN VILLAGE FUND MANAGEMENT WITH GOAL COMMITMENT AS A MODERATION

Muhammad Salman et al

The indicator is said to have good reliability if the composite reliability value is above 0.70. indicating that the variable is good. The results of the Cronbachs Alpha analysis show that the value of each indicator is above 0.70. indicating that the criteria are reliable.

Structural (Inner) Model Testing

The structural model in PLS is evaluated using R2 on the dependent variable and the path coefficient value on the independent variable, which is then assessed for significance based on the t-statistic value in each path.

Table 4. R-Square

No	Variables	R-Square
1	Human Resources Quality (X1)	
2	Community Participation (X2)	
3	Leader Behavior (X3)	
4	Success of Village Fund Management (Y)	0.861
5	Goal Commitment (M)	

Source: PLS, processed

R-Square gives a value of 0.861 for the village fund management construct, which means that the quality of human resources (X1), community participation (X2), leader behavior (X3), and moderation of commitment to goals (M) are able to explain the variance in village fund management with an R-Square value of 86.1% and the rest is influenced by other factors. To assess the significance of the model in testing the structural model, it can be seen from the t-statistic value between the independent variable and the dependent variable in the SmartPLS output path coefficient table as follows:

Table 5. Path Coefficients (Mean, STDEV, T-Value)

	T-Statistic	
Human Resources Quality (KSDM) (X1) > Success of Village Fund Management (PDD) (Y)	1,567	Rejected
Community Participation (PM) (X2) > Success of Village Fund Management (PDD) (Y)	4,708	Accepted
Leader Behavior (PP) (X3) > Success of Village Fund Management (PDD) (Y)	1,970	Accepted
Commitment to Objectives (M) > Success of Village Fund Management (Y)	2,524	Accepted
Moderating effect 1 > Success of Village Fund Management (Y)	0.321	Rejected
Moderating effect 2 > Success of Village Fund Management (Y)	0.194	Rejected
Moderating effect 3 > Success of Village Fund Management (Y)	0.787	Ditoak

Source: data processing with PLS

Discussion

The Influence of Human Resource Quality on Village Fund Management

This study rejects previous studies on the grounds that although the level of education of village officials is not in accordance with the duties and functions of each field, village officials are supported by training and development of tasks carried out by the village government routinely so that village officials are able to carry out their duties and responsibilities in accordance with applicable regulations. Based on this explanation, it can be concluded that the quality of human resources does not affect the management of village funds in the Langsa City government area.

The Influence of Community Participation on Village Fund Management

This study supports previous studies on the grounds that community involvement is a forum for community concern in the management of village funds in the form of providing suggestions and supervising the process of village funds. The form of community involvement is a solution in the process of managing village funds with the support of thoughts, initiatives and community energy, then village funds can run smoothly. The involvement of village officials in plenary meetings of the Village Government will strengthen the process of managing village funds so that it can unite the thoughts and ideas of the community in providing suggestions.

The Influence of Leader Behavior on Village Fund Management

This study supports previous studies on the grounds that leader behavior is the main driver of village government in managing village funds. Leaders can encourage village officials and village communities to collaborate in the stage of managing village funds. With communication between the village government and the village community, the vision and mission that have been agreed upon together can be implemented so that the goals of the village government and village community are achieved.

Commitment to the objectives of Village Fund Management

The results of the study support previous research on the grounds that all roles and responsibilities of all those related to the management of village funds are important job descriptions in budgeting village funds, these variables are related to the management of village funds if one of the village officials is not committed to the objectives of the village fund management process, then the vision and mission that have been agreed upon together will not run.

The Influence of Human Resource Quality on Village Fund Management in Commitment Moderation

The results of this study reject previous research on the grounds that even though village officials are competent in carrying out their duties and responsibilities according to the formula, when human resources are not committed to the organization's vision and mission, this will affect the management of village funds.

The Influence of Community Participation on Village Fund Management in Commitment Moderation

This study rejects previous studies on the grounds that community involvement in proposing village fund budget plans and being involved in supervising the fund management process is very important, the lack of transparency in village government causes the community to be less committed to participating so that the community becomes apathetic towards village development activities. if the community is contributed or committed to a joint decision, it will affect the management of village funds. therefore awareness and trust are one of the successes in managing village funds.

The Influence of Leader Behavior on Village Fund Management in Commitment Moderation

The results of this study reject previous research on the grounds that leader behavior is central to an organization. If the village head does not make efforts towards organizational goals and community needs, the goals of the commitments that have been agreed upon together will not be achieved.

Conclusion, Limitations, and Suggestions

Based on the results of the research and discussion described in the previous chapter, the following conclusions can be drawn in this study: (a) the quality of human resources does not affect the management of village funds. (b) Community participation has a significant effect on the management of village funds in the Village Government. (c) Leader behavior has a significant effect on the management of village funds in the Village Government. (d) The quality of human resources, community participation, leader behavior with moderation of commitment to goals have a significant effect on the management of village funds. (e) The quality of human resources in moderation of Commitment to Goals does not affect the Management of Village Funds. (f) Participation in moderation of Commitment to Goals does not affect the Management of Village Funds. (h) Leader behavior in moderation of Commitment to Goals does not affect the Management of Village Funds. Based on the results of the research and discussion, the following are some suggestions provided by the author, including: (a) Village Government in the Langsa City area is expected to be able to hold training for the development of main tasks and functions so that village officials can provide maximum contribution to the management of village funds.

REFERENCES

- Agustin, Merry. 2014. Partisipasi Dalam Perencanaan Pembangunan Desa Melalui MUSREMBANG (Studi pada Pembangunan Japordes Desa Tunggujagir Kecamatan Mantup Kabupaten Lamongan). Fakultas Ilmu Sosial Universitas Negeri Surabaya. Surabaya.
- Akang, Akasius. 2015. Kesiapan Pemerintah Desa Landungsari dalam Menghadapi Implementasi Alokasi Dana Desa Sesuai UU Nomor 6 Tahun 2014. Jurnal Ilmu Sosial dan Ilmu Politik, pp.140-143. FISIP Universitas Tribuana Tunggadewi Malang.
- Andreeyan, Rizal. 2013. Pelaksanaan Pembangunan di Kelurahan Sambutan Kecamatan Sambutan Kota Samarinda. **E-Journal Administrasi Negara**, 2014, 2 (4).
- Anzhari, Irvan, et.al. 2012. Pengaruh Perilaku Pemimpin Terhadap Kinerja Karyawan PT. Bank Tabung Negara (Persero) Tbk Kantor Cabang Manado. Manado. **Jurnal Adminitarsi Bisnis**.
- Badan Pusat Statistik (BPS). 2015. Kota Langsa.
- Darmayanti, P. W, et.al. 2012. Pengaruh Perilaku Pemimpin terhadap Motivasi Kerja dan Kinerja Guru dan Pegawai di Lingkungan Unit SMA Dwijendra Denpasar. Fakultas Ekonomi dan Bisnis Universitas Udayana. Bali. **E-Jurnal Ekonomi dan Bisnis Universitas Udayana** 5.5 (2016) : 1309-1334.
- Deputi Bidang Pengawasan Penyelenggaraan Keuangan Daerah. 2015. Petunjuk Pelaksanaan Bimbingan & Konsultasi Pengelolaan Dana Desa.
- Fathoni, Muhammad, et.al, 2014. Gaya Kepemimpinan Kepala Desa dalam Pembangunan Fisik Desa di Kabupaten Lumajang. **Jurnal Administrasi Publik Vol 3, No 1 (2015)**.
- Febiyani & Taufik. 2013. Pengelolaan Alokasi Dana Desa di Kecamatan Kalipuro Kabupaten Banyuwangi.
- Hardianti, Sri, et.al. 2017. Partisipasi Masyarakat Dalam Pembangunan Infrastruktur Desa (Program Alokasi Dana Desa di Desa Buntongi Kecamatan Ampana Kota). Program Pasca Sarjana Universitas Tadulako. Palu. **E-Jurnal Katalogis, Volume 5 Nomor 1 (2017)**.

DETERMINANTS OF SUCCESS IN VILLAGE FUND MANAGEMENT WITH GOAL COMMITMENT AS A MODERATION

Muhammad Salman et al

- Hariri, E. R. 2011. Pengaruh Perilaku Kepemimpinan Terhadap Kinerja Layanan Akademik Pegawai di Universitas Pendidikan Indonesia. Bandung. **Jurnal Manajerial Vol. 10, No. 19, Juli 2011.**
- Herlina, Vivi. 2017. Analisis Partisipasi Masyarakat dalam Pembangunan Fisik di Desa Pungut Hilir Kabupaten Kerinci. STIA NUSA Sungai Penuh. Riau. **Jurnal Ipteks Terapan Research of Applied Science and Education V11.i 3 (220 -232).**
- Hendri, Sapto, *et.al.* 2016. Pengaruh Sumber Daya Manusia, Sarana dan Prasarana terhadap Kinerja Pengelolaan Keuangan Desa di Kabupaten Lombok Tengah. FEB Universitas Mataram. Mataram. **Conference on Management and Behavioral Studies.**
- Isbandi, R. A. 2007. Perencanaan Partisipatoris Berbasis Aset Komunitas dari Pemikiran Menuju Penerapan. FISIP UI. Depok.
- Isti, N.D, *et.al.* 2017. Persepsi dan Partisipasi Masyarakat Terhadap Pemanfaatan Dana Desa untuk Pemberdayaan Masyarakat di Desa Kertajaya Kecamatan Padalarang Kabupaten Bandung Barat. Fakultas Ilmu Pendidikan Universitas Pendidikan Indonesia. Bandung. **Jurnal Pendidikan Luar Sekolah Volume I Nomor 1 (2017).**
- Indrianasari, T. N. 2015. Peran Perangkat Desa dalam Akuntabilitas Pengelolaan Keuangan Desa (Studi pada Desa Karangsari Kecamatan Sukondo). STIE Widya Gama Lumajang. **Jurnal Penelitian Ilmu Ekonomi, Volume 8 Nomor 2.**
- Karimah, Faizatul, *et.al.* 2013. Pengelolaan Alokasi Dana Desa dalam Pemberdayaan Masyarakat (Studi Desa Deket Kulon Kecamatan Deket Kabupaten Lamongan. Fakultas Ilmu Administrasi Universitas Brawijaya. Malang. **Jurnal Administrasi Publik (JAP), Vol. 2, No. 4, Hal. 597-602.**
- Kartika, S. R. 2012. Partisipasi Masyarakat dalam Mengelola Alokasi Dana Desa (ADD) di Desa Tegeswetan dan Desa Jangkrikan Kecamatan Kepil Kabupaten Wonosobo. Badan Penelitian dan Pengembangan Kementerian Dalam Negeri. Jakarta. **Jurnal Bina Praja Volume 4 No. 3 September 2012, 179 – 188.**
- Khairunnisa, G. K. 2014. Analisis Pengaruh Perilaku Pemimpin Dan Pendekatan Komunikasi Humanistik terhadap Konflik Fungsional dalam BPJS Ketenagakerjaan Semarang. Fakultas Ekonomika dan Bisnis Universitas Diponegoro. Semarang.
- Kurniawan, *et.al.* 2015. Partisipasi Masyarakat Dalam Pengelolaan Lingkungan Hidup di Desa Mojokrapak, Kecamatan Tembelang, Jombang. Program Sosial Ekonomi Pertanian Universitas Brawijaya. Malang. **Jurnal-PAL, Vol. 6, No. 2, 2015.**
- Liliana, Meutia. 2017. Pengelolaan Keuangan Dana Desa di Malang.
- Mondale & T. Fitriawan, *et.al.* 2017. Analisis Problematika Pengelolaan Keuangan Desa di Kabupaten Aceh Tengah.
- Mada Sarifuddin, *et.al.* 2017. Pengaruh Kompetensi Aparat Pengelolaan Dana Desa, Komitmen Organisasi Pemerintah Desa dan Partisipasi Masyarakat terhadap Akuntabilitas Pengelolaan Dana Desa di Kabupaten Gorontalo. Program Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Sam Ratulangi. Gorontalo.
- Nafidah, N. L & Suryaningtyas, M. 2015. Akuntabilitas Pengelolaan Alokasi Dana Desa dalam upaya Meningkatkan Pembangunan dan Pemberdayaan Masyarakat. STIE PGRI Dewantara Jombang. Jombang. **Jurnal Bisnis dan Manajemen Islam.Vol. 3, No. 1, 2015.**
- Permendagri, 2014, No. 113 Pasal 2 Tentang Pengelolaan Dana Desa : Kementerian Dalam Negeri Republik Indonesia.
- Perpres. 2014. No. 60 Pasal 2. Peraturan Presiden Republik Indonesia
- Permenkeu. 2014. Pasal 2 Ayat 2 Tentang Tata Cara Kelola Pengalokasian, Penyaluran, Penggunaan, Pemantauan dan Evaluasi, Kementerian Keuangan Republik Indonesia.
- Sofia, Z. A. 2017. Pengaruh Partisipasi Anggaran dan Kejelasan Sasaran Anggaran terhadap Senjangan Anggaran dengan Komitmen Organisasi dan Gaya Kepemimpinan Organisasi dan Gaya Kepemimpinan

DETERMINANTS OF SUCCESS IN VILLAGE FUND MANAGEMENT WITH GOAL COMMITMENT AS A MODERATION

Muhammad Salman et al

- sebagai Variabel Moderating. Studi pada Satuan Kerja Perangkat Daerah Kabupaten Bengkalis. Riau. **Jom FEKON Vol 2 No. 2 Oktober 2015.**
- Sofiyanto, Moh, et.al. 2017. Pengelolaan Dana Desa dalam Upaya Meningkatkan Pengelolaan Pembangunan di Desa Bayuates Kecamatan Banyuates Kabupaten Sampang. **E - Journal Riset Manajemen, Prodi Manajemen.**
- Suroso, Hadi, et.al. 2014. Faktor-Faktor yang Mempengaruhi Partisipasi Masyarakat dalam Perencanaan Pembangunan di Desa Banjaran Kecamatan Driyorejo Kabupaten Gresik. Program Ilmu Administrasi Publik Universitas Brawijaya. Malang. **Jurnal – Vol. 17, No. 1 (2014).**
- Syaputra, Sendy. 2017. Akuntabilitas Pengelolaan Alokasi Dana Desa (ADD) di Desa Muara Bengkat Kecamatan Bengkat Kabupaten Kutai Timur. **E-Journal Ilmu Pemerintahan, 2017, 6 (2): 683-696.**
- Rahmawati, A. N. 2016. Kepemimpinan Kepala Desa Jombangdelik Kecamatan Balongpanggang Kabupaten Gresik dalam Mendorong Partisipasi Masyarakat pada Pengelolaan Lingkungan. **Kajian Moral dan Kewarganegaraan. Volume 02 Nomor 04 Tahun 2016, 409 – 424.**
- Rulyanti, Dina. 2016. Pengaruh Regulasi, Komitmen Organisasi, Komunikasi dan Sumber Daya Manusia terhadap Kinerja Pemerintahan di Kabupaten Bondowoso.
- Rumenser, Peggy. 2015. Pengaruh Komitmen, Kualitas Sumber Daya Manusia, Gaya Kepemimpinan terhadap Kemampuan Penyusunan Anggaran pada Pemerintah Kota Manado. Manado.
- Tikollah, R. M, et.al. 2018. Analisis Pengelolaan Alokasi Dana Desa di Kecamatan Mare Kabupaten Bone. Pendidikan Akuntansi Universitas Negeri Makasar. Makasar. **Jurnal Ekonomi dan Pendidikan Vol. 1 No. 1 Januari 2018. Hal 87-96.**
- Tumbel & Satria, Mentari. 2016. Partisipasi Masyarakat dalam Pengelolaan Dana Desa di Desa Tunaluntung Satu Kecamatan Tareran Kabupaten Minahasa Selatan. Sulawesi Utara.
- Undang-Undang No.25, 2014, Pasal 2 Ayat 4 Huruf D.
- Wardani, K. D & Andriyani, Ika. 2017. Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Sistem Pengendalian Intern Terhadap Keandalan Pelaporan Keuangan Pemerintahan Desa di Kabupaten Klaten. Program Studi Akuntansi Fakultas Ekonomi Universitas Sarjanawaiyata Tamansiswa. Yogyakarta. **Jurnal Kajian Bisnis Vol. 26, No. 2, 2018, 131 – 143.**
- Wahyudi, A. 2012. Membangun Komitmen Organisasional untuk Meningkatkan Kinerja dan Daya Saing Organisasi.
- Website DPKA Provinsi Aceh, 2015, penyaluran dana desa Provinsi Aceh.
www.djpk.depkeu.go.id