

The Effect Of Village Characteristics Toward Village Finance Efficiency In Lampung, Indonesia

by Rindu Rika Gamayuni

Submission date: 10-Mar-2020 09:31PM (UTC-0500)

Submission ID: 1273375251

File name: IJSTR-_Rindu,_Lindrianasari,_Fitri.pdf (393.8K)

Word count: 5198

Character count: 29299

The Effect Of Village Characteristics Toward Village Finance Efficiency In Lampung, Indonesia

Fitri Indayani, Lindrianasari, Rindu Rika Gamayuni

Abstract: The objective of the research was to find empirical evidence regarding the effect of village characteristics to village finance efficiency in Lampung. In this research, the characteristics of the village were selected by the size, the level of wealth and the level of dependence. The sampling of the research was chosen based on Village Progress Index. The data was taken for 2 years, from 2015 until 2016 of village at every district in Lampung province. The population of the research was 108 developed villages and 272 developing villages, so the data was done by doing 760 observations. The data analysis was done by panel data analysis meanwhile the data tabulation was done by using statistical test EViews 9. The result of this research revealed that the size variable was negative significant effect, the level of wealth variable was not have any effect while the level of dependence variable was positive significant effect toward village finance efficiency.

Index Terms: efficiency, size, level of wealth, level of dependence

1 INTRODUCTION

ACCOUNTANCY is the basic thing of financial management of a village by managing financial transparently, accountably, participative, and orderly discipline. The realization of village government responsibility in the financial management of village is by revealing various finance managements report of the village. This also stated at enactment-Law Number 6 Year 2014 about village, which is followed by other regulations related to the implementation of village finances. Based on the national development agenda or Nawacita that stated at Presidential Decree Number 2 Year 2015 about Medium-Term National Development Plan (RPJMN), at the third order mentions to develop Indonesia from the marginal area by strengthens the regions of Indonesia. Therefore, developing the country should be starting from the lowest administration which is village. To realize the third order of Nawacita, the government should encourage the village development by increasing the village finance allocation to one billion rupiahs gradually for a year for each village. The purposes of the village structuring are to realize the effectiveness and efficiency of the village government, to advance the improvement of the village prosperity, to advance the improvement of the quality of public services, to improve the quality of village governance and to improve the village competitiveness. In order to reach these targets, the Government made a policy about the Village Fund for the village society. The Village Fund Allocation comes from the Central and Regional Financial Balance Funds received by the District exclude the Special Allocation Fund (DAK). The progressing of the funds through the Village Fund Allocation can make the village really prosperous. The allocation of village funds is fairly and equitably, non-discriminatory, transparently, to promote progress for recipient.

- *Magister Science of Accountig, Faculty of Economic and Business, University of Lampung.*
- *Accountig Programme, Faculty of Economic and Business, University of Lampung.*
- *Accountig Programme, Faculty of Economic and Business, University of Lampung.*

Lampungpost.co, the online mass media, on September 24th, 2016 stated that the implementation of the village law in Lampung province has raised the concern of alleged cases of village fund law, as happened in the region of Central Lampung regency which conducted by the head of Sendang Mulya village, it was a slap in the village program which contained in the Village Law. The village head allegedly committed exploitation of village funds in 2015. This country losses were estimated a hundred million rupiahs from the total four hundred million rupiahs. The village head mode was allegedly by making fabricated letters of accountability, reducing the volume of physical labor, and providing incentives to local society. The case of Sendang Mulya village is such a phenomenon of icebergs from irregularities in village fund management, the case being a valuable lesson for efforts to optimize village development programs. A manifestation of the spirit of the Village Law to strengthen the role of the village is as the spearhead of development. Based on the background above, the researcher interested in doing research about the effect of village characteristics toward village finance efficiency in Lampung. In this research, the characteristics of government were adopted from previous researches, because there was none of village characteristic research. This research used variable of the size, the level of wealth and the level of dependence to make the characteristic clearer. The objective of the research was to find empirical evidence regarding the effect of village characteristics to village finance efficiency in Lampung.

2. LITERATUR REVIEW DAN PENGEMBANGAN HIPOTESIS

2.1. Structure Contingency Theory

Structure Contingency Theory is a part of organization theory. This theory summarizes that every organization adapting a structure with a state that does not fit as a consequence of the low performance to the state of fits, where there is regularity to reach effectiveness and organization performance, or the nature of positive and productive structural change over organization (Thoah, 2008).

2.2. Efficiency

Efficiency is related concept of productivity .The measurement of efficiency was conducted using the comparison between output that produced to input that used. This process can be

said efficient when a product or result could be achieved by the minimal use of natural resources and financial resources (Mahsun, 2016). According to Jones and Pendlebury (2000) efficiency also can be measured by using a ratio between output and input. This can be developed with four ways which are:

1. By increasing output for the same input.
2. By increasing output by a greater proportion than the proportionate increase by input.
3. By decreasing input for the same output.
4. By decreasing input by greater proportion than the proportionate increase in input.

Formula of ratio efficiency according to Jones and Pendlebury (2000):

$$\text{Efficiency} = \frac{\text{Output}}{\text{Input}}$$

2.3. Village Characteristics

Sorokin and Zimmerman recommend some factors that form the basis for determining villages and towns. It is distinguished villages and cities based on: livelihoods, community size, population, environment, social differentiation, social stratification, social interaction, and social solidarity (Adisasmita, 2006). Another opinion that also formulate the characteristics of the village is Landis (2000) he thinks the village is a community of less than 2,500 people with the following characteristics:

1. Have a social life that know each other between thousands people.
2. There are similar things, likes habit.
3. The way of business (economy) is the most common agrarian that influenced by nature such as; climate, natural state, natural resources, while non-agrarian work is of a sideline (LPDP, 2016).

2.4. Village Finance

Enactment Law Number 6 Year 2014 on village finances defines village finance are all rights and obligations that can be fined and everything in the form of money and goods related to the implementation of the rights and obligations of the village. While village financial management is a whole series of activities starting from the planning, implementation, administration, reporting to accountability stages implemented within one budget year, starting from 1 January to 31 December.

2.5. Size

The size can be measured in various ways, including the number of employees, total assets, total income, and production rate (Damanpour, 1991). One of the hypotheses of Positive Accounting Theory, Political Cost, the greater the political costs facing the company, it allows the managerial to take certain policies related to the presentation of financial information. The bigger the company, the greater the political costs. This expenditure will affect the company's financial performance. In public sector the size of the company is equivalent to the size of the government. The larger the size of the government, the higher the cost of supervision of the institution (Riahi and Belkai, 2006). Patrick (2007) said that the size of government was a significant predictor of accounting compliance. Another research conducted by Afonso et al. (2008) states that government size is a

determinant variable of economic growth affecting financial performance in OECD countries and the European Union. The results of Elhanna (2015) supported previous research that company size is positively correlated to financial performance related to effectiveness and efficiency. A research also conducted in Indonesia that measures the financial performance seen from the size of local government. A Research of Mustikarini (2007) stated that the size of region has a significant positive effect on the effectiveness and efficiency of financial performance. A Research of Aziz (2016) stated that the size of the region has a significant positive effect on efficiency of the financial performance of the district/city government in East Java. From some of the above research results can be formulated the first hypothesis:

H1 : The size of district government has a positive effect toward village finance efficiency.

2.6. Level Of Wealth

Prosperity is defined as a resource of wealth. The definition of wealth in an accounting perspective is a wealth owned by a company in various forms both insubstantial and concrete. Wealth is properties in all type including accounts receivable, rent in advance, and investments in the business of others (Warren, 2014). Adi (quoted in Wenny, 2012) stated that increasing the amount of Region Own Source Revenue and service quality reflects good financial performance and managerial performance. The government performance evaluation report in China indicates that other important factors besides Gross Domestic Product as an income indicator are development level, growth rate, work ethic, and other factors (Lin et al., 2010). Florida (as quoted in Rustiyarningsih, 2014) the number and the increasing of regional income are the instruments in increasing the independence of local governments that affect the financial performance. And Lin et al. (2010) stated the result of the research that local government influence has a positive effect on efficiency and effectiveness of performance in China. The research of Mustikarini (2007) stated that the level of wealth has a significant positive effect on financial performance. Wenny (2012) stated that Region Own Source Revenue simultaneously has a significant effect at financial performance. Similarly, the results of Rustiyarningsih's research (2014) states that the Region Own Source Revenue has a significant effect on the performance of local governments. Furthermore, the results of Sunaryo (2015) stated that Region Own Source Revenue has a positive effect on the efficiency and effectiveness of financial performance. The increasing of region source revenue will increase the wealth of the region so it can improve the quality of service to the community. The quality of good public services reflects good performance. Thus the second hypothesis is obtained:

H2 : The level of wealth positively affects the efficiency of village finances.

2.7. Level Of Dependence

The regional financial dependency ratio is calculated by comparing the amount of transfer revenue received by the regional revenue with total regional revenue. The higher the ratio, the greater the level of dependence of local governments toward central and/or provincial government revenues. This ratio is formulated as follows (Mahmudi, 2010):

$$\frac{\text{Transfer Revenue}}{\text{Total Regional Revenue}} \times 100\%$$

The level of dependence at the central government financial support in Indonesia is reflected in the amount of funding provided. The definition of a balancing fund mentions at enactment number 33 year 2004 which stated that a fund sourced from the State Revenue and Expenditure Budget allocated to regions to fund regional needs in the context of decentralization. Balancing funds consist of: (1) General Allocation Funds; (2) Special Allocation Funds; and (3) Revenue Sharing Fund. The village funds are included in the category of the Special Allocation Fund. Patrick (2007) defines intergovernmental revenue as a percent of total revenues and an increase in administrative expenditures as a percent of total expenditures have the biggest influences on reducing the likelihood of fiscal distress. In return, local governments spend intergovernmental transfer revenues in accordance with budgetary allocations and guidelines and by law. The central government hopes that with the transfer, local governments can improve their performance. Patrick (2007) uses intergovernmental revenue as one of the variables in explaining the characteristics of Pennsylvania local government. Mustikarini (2007) stated that the level of regional dependence on the central government has a significant positive effect. Marfiana (2011) and Rustiyansih (2014) stated that the General Allocation Fund has a positive effect on financial performance, this is related to the dependence of regional funding on the central government. Thus the third hypothesis is obtained:

H3 : The level of dependence has a positive effect on the efficiency of village finances

3. RESEARCH METHOD

Population of this research is 2453 villages in Lampung. The samples were categorized according to the Village Progress Index of the Village Ministry, the Development of Disadvantaged Regions and Transmigration which were compiled by the Department of Community Empowerment and Village Government of Lampung Province with the following criteria:

Table 1. Data Selection Mechanism Based on Criteria

No.	Criteria	Total
	Developed Village	271
1.	Developing Village	978
2.	Undeveloped Village	809
3.	Disadvantage Village	377
4.	Total Villages	2435
	Do not enter sample criteria:	
5.	- Less developed village	(809)
	- Disadvantages village	(377)
	Incomplete villages	(869)
6.	Total Data of Research Sample (2015 – 2016)	380

3.1 Operational Variable and Hypothesis

The research variable was measured by village characteristic which effects finance efficiency ratio of the village. It is described above:

- a. The dependent variable is variable that is affected by other variables that are the main awareness of this research. The measurement of efficiency was conducted using the comparison between output that produced to input that used. This process can be said efficient when a product or result could be achieved by the minimal use of natural resources and financial resources (Mahsun, 2016). According to Jones and Pendlebury (2000) efficiency also can be measured by using a ratio between output and input. This can be developed with four ways which are:
 1. By increasing output for the same input.
 2. By increasing output by a greater proportion than the proportionate increase by input.
 3. By decreasing input for the same output.
 4. By decreasing input by greater proportion than the proportionate increase in input.

Formula of Ratio Efficiency according to Jones and Pendlebury (2000):

$$\text{Efficiency} = \frac{\text{Output}}{\text{Input}}$$

The independent variable is the variable that affected the dependent variable. The independent variables in this study are described in the following table:

Table 2. Variable and Hypothesis

Variable	Variable Size	Expectation
Size (X ₁)	Proxied by the total revenue of the village (Real revenue of village, village funds, and other legal assistance)	Positive
Level of Wealth (X ₂)	Measured by real revenue of village divided by total revenue.	Positive
Level of Dependency (X ₃)	Associated with the amount of village funds granted by the central government to the village. Formulated with Transfer Revenue divided by Total Revenue multiplied by 100%.	Positive

The researcher used panel data analysis method. Panel data is a combination of time series and cross section data. The time series data used data starting from 2015 until 2016 and cross-section data used data 380 villages. Data processing in this research used statistical test tool EVIEWS 9.

4. RESULT

4.1 Descriptive Statistic

Table 3. Descriptive Statistics of Financial Performance Variables (Y)

	Y	X1	X2	X3
Mean	0.488794	19.86353	0.029832	0.968725
Median	0.344063	19.63344	0.024624	0.975360
Maximum	1.125858	20.62193	0.186303	1.629392
Minimum	0.000218	16.65092	0.003453	0.608249
Std. Dev.	0.357860	0.448169	0.021431	0.056472
Jarque-Bera	81.13724	259.9380	3326.082	275291.3
Probability	0.000000	0.000000	0.000000	0.000000
Observations	760	760	760	760

Source: Eviews9 panel data output result

Based on the table above, the size, the level of wealth and the level of dependence of the village during the period 2015 until 2016 was normally distributed. This can be seen from the probability value of Jarque-Bera and 95% significance level ($\alpha = 5\%$). The table explained that the size of the village (X1) with a maximum value of 20.62193 was Merbau Mataram village, South Lampung in 2016. For a minimum value of 16.65092 was Giham Sukamaju village, West Lampung with preliminary data of Rp. 194.737.819.000. Mean of 19.86353 and standard deviation of 0.448169. The wealth level variable (X2) had a maximum value of 0.186303 was Sinar Pasemah Village, South Lampung in 2015 and a minimum value of 0.003453 was Sukamaju Village of Pesawaran in 2015. Mean was 0.029832 and standard deviation was 0.021431. Thus the highest value of the wealth level selected by the Village Original Revenue was owned by Desa Sinar Pasemah in 2015 which means the village was able to increase its revenue well, than others villages in Lampung Province. Dependency variables (X3) were selected by the percentage of transfer funds from the central government, which in this research selected by using village funds. Seen in table 3 the maximum percentage value of 1.629392 was Cempaka Village in North Lampung and the minimum value of 0.608249 was Bandar Sakti Village, North Lampung in 2016. Mean was 0.968725 and standard deviation was 0.056472. Thus the level of dependence on the transfer fund provided by the center in Cempaka Village, North Lampung was very high. This reflects the lack of empowerment of resources by the region same as Bandar Sakti Village in the same district.

1.2 Chow Test

Table 4. Chow Test Result

Redundant Fixed Effects Tests
Equation: FIXED
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	4.342466	(379,377)	0.0000
Cross-section square	Chi- 1276.792477	379	0.0000

Based on table 4 above, Chi-square value had probability less than 0.05, it concluded that the zero hypothesis was rejected and alternative hypothesis was accepted. Thus, the selected model was fixed effect.

4.2 Hausman Test

Table 5. Hausman Test Result

Correlated Random Effects - Hausman Test
Equation: RANDOM
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	72.688388	3	0.0000

Based on table 5 above, Chi-square value had probability less than 0.05, it concluded that the zero hypothesis was rejected and alternative hypothesis was accepted. Thus, the selected model is fixed effect. From Chow test result, it was obtained by fixed effect model. Hausman test result a was obtained fixed effect model. Thus, the suitable model to be used in this research is fixed effect.

4.3 Fixed Effect Model Result

Table 6. Fixed Effect Model Result

Dependent Variable: Y
Method: Panel Least Squares
Date: 11/22/17 Time: 15:50
Sample: 2015 2016
Periods included: 2
Cross-sections included: 380
Total panel (balanced) observations: 760

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.557910	0.619619	4.128199	0.0000
X1	-0.123669	0.027751	-4.456322	0.0000
X2	0.113751	0.898273	0.126633	0.8993
X3	0.396385	0.198533	1.996566	0.0466

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.842671	Mean dependent var	0.488794
Adjusted R-squared	0.683255	S.D. dependent var	0.357860
S.E. of regression	0.201404	Akaike info criterion	0.060185
Sum squared resid	15.29248	Schwarz criterion	2.274763
Log likelihood	405.8704	Hannan-Quinn criter.	0.838963
F-statistic	5.285996	Durbin-Watson stat	3.989501
Prob(F-statistic)	0.000000		

The coefficient of determination used to find out how much percentage of contribution of independent variable to dependent variable which expressed in percentage. This research used adjusted R-square as the coefficient of determination. The table showed that adjusted R-square equal

to 0.683255 or equal to 68.32%. This means the independent variables included in this research can explain as much as 68.32% of the dependent variable and 31.68% affected by other variables. Based on the results of processing using this fixed effect can be known the current model equations are as follows:

$$Y = 2.557910 - 0.123669X1 + 0.113751X2 + 0.396385X3$$

Based on the result of regression equation above, the constant of α 2.557910 stated that if the variable of village size (X1), wealth level (X2) and level of dependence (X3) is 0, then the efficiency of village financial performance will 255%. In accordance with the efficiency criteria according to Jones and Plendbury (2000) the greater the efficiency ratio, the more efficient. Testing significance of regression parameters simultaneously used statistical test F. Test F basically shows whether all independent variables that exist in the model have a joint effect on the dependent variable. Based on the results of Test F in table 4.5 showed that the value of prob. F count of 0.000000 that was smaller than α 0,05%. This means that with 95% confidence level statistically together variables of village size (X1), wealth level (X2) and level of dependence (X3) had a significant effect on the efficiency of village finance. T Test is a test to find out whether the independent variable partially affected the dependent variable. Based on the results in Table 6, T Test shows the following:

Table 7. Description of t Test Result

No.	Variable	Regression Coefficient	t-count	Prob.	Alternative Hypothesis
1.	X1	-0.123669	-4.456322	0.0000	Not Supported
2.	X2	0.113751	0.126633	0.8993	Not Supported
3.	X3	0.396385	1.996566	0.0466	Supported

Based on the result of the test, it showed the independent variable of the village size (X1) had a negative or unidirectional relationship with the dependent variable and had a profitability value below $\alpha = 5\%$ or with a 95% confidence level. The wealth level variable (X2) had a positive or directional relationship with the dependent variable and had a profitability value above $\alpha = 10\%$, thus the second hypothesis is not supported. Next dependent variable (X3) had a positive or direct relationship with the dependent variable and had a profitability value below $\alpha = 5\%$ or with a confidence level of 95%.

5. DISCUSSION

5.1 The Effect of Size of the Village toward Village Finance Efficiency

From T test result indicated that the size of the village represented that the total village revenue had a significant effect on the financial efficiency of the village. Coefficient value affected the dependent variable which was -0.12366 and T value was -4.456322 and probability reaches 0.0000. This showed that the significance level of the effect of the variables

of size of the village is high enough to the variable of financial efficiency and the relationship shown from the T count is negative. This means that any decrease in total village revenues will decrease of efficiency ratio. Jones and Plendbury (2000) stated that the greater the efficiency ratio the more efficient the financial performance. Thus the first hypothesis in this study is not supported. This result conflicted with the results of Patrick (2007) which stated the size of local government was a significant predictor of accounting compliance. Another research conducted by Afonso et al. (2008) stated that government size is a determinant variable of economic growth affecting financial performance in OECD countries and the European Union. However, the result of this research supported the result of Elhamma (2015) that firm size is negatively correlated to financial performance related to effectiveness and efficiency. The result of this research also supports the results of Gamayuni (2016) that the size of the local government does not affect the financial performance (efficiency ratio) of local governments in Lampung Province.

5.2 The Effect of Wealth Level on Village Finance Efficiency

The result of the T test of the wealth level variable to the financial efficiency of the village showed the value coefficient of regression was 0,113751, t value was 0.126633 and the probability of 0.8993. This variable was not supported because the probability is above 0.05. The direction of the relationship between variable level of wealth with the ratio of financial efficiency was positive which means the greater the level of wealth, the greater the ratio of financial efficiency. The result of this research supports the results of Lin et al. (2010) that local government revenues have a positive effect on performance in China. These results indicate that the role of revenue in improving the efficiency of local government financial performance functions properly.

5.3 The Effect of Dependence Level Financial Efficiency

The result of T test indicates that the level of dependency selected by the amount of central transfer funds had a significant effect on the efficiency of financial performance. Coefficient value of this variable to the dependent variable was 0,396385, t value was 1.996566 and the probability of 0.0466. This showed that the effect of dependency variable on the variance of financial efficiency had a significant positive effect. This means that the higher the level of dependence, the higher the efficiency ratio of village financial performance which means more efficient. Patrick (2007) defines intergovernmental revenue as a percent of total revenues and an increase in administrative expenditures as a percent of total expenditures have the biggest influences on reducing the likelihood of fiscal distress. Thus the results of this research had similar the results with Patrick (2007) that uses intergovernmental revenue as one variable in explaining the characteristics of local government of Pennsylvania.

6. CONCLUSION

This research objective was to find empirical evidence regarding the effect of village characteristics to village finance efficiency in Lampung. Based on the research that has been done it can be concluded as follows:

1. The size of the village has a significant negative effect on the financial efficiency of villages in Lampung Province. This hypothesis is not supported because the bigger the

size of the village, the lower the ratio of financial efficiency, which means the more inefficient.

2. The level of wealth positively affects the efficiency of village finances in Lampung Province. The greater the level of wealth, the greater the ratio of financial efficiency.
3. The level of dependence has a significant positive effect on the efficiency of village finances in Lampung Province. The higher the level of dependence, the higher the efficiency ratio of village finances which means it is more efficient.

REFERENCES

- [1] Adisasmita, Rahardjo. 2006. Membangun Desa Partisipatif. Graha Ilmu. Yogyakarta.
- [2] Afonso, Antonio. Davide Furcerri. 2008. Government Size Composition, Volatility and Economic Growth. Working Paper Series European Central Bank
- [3] Ariefianto, Moch. Doddy. 2012. Ekonometrika, Esensi dan Aplikasi dengan Menggunakan Eviews. Penerbit Erlangga. Jakarta
- [4] Aziz, Asmaul. 2016. Pengaruh Karakteristik Pemerintah Daerah terhadap Kinerja Keuangan Daerah (Studi Pada Kabupaten/Kota di Jawa Timur)
- [5] Bastian, Indra. 2001. Akuntansi Sektor Publik di Indonesia, Pusat Pengembangan Akuntansi Fakultas Ekonomi. Universitas Gajah Mada. Yogyakarta.
- [6] Damanpour, F. 1991. Organizational Innovation: A Meta-Analysis of Effects of Determinants and Moderators. Academy of Management Journal
- [7] Elhamma, Azzouz. 2015. The Relationship Between Budgetary Evaluation, Firm Size and Performance. Emerald Insight, Journal of Management and Development
- [8] Gamayuni, Rindu Rika. 2016. The Effect of Local Government Characteristics and The Examination Result of Indonesian Supreme Audit Institution on Economic Growth, with Financial Performance as Intervening Variable in District and City Government of Lampung Province. IISTE Research Journal of Finance and Accounting
- [9] Halim, Abdul, 2008. Akuntansi Keuangan Daerah, Edisi 3 Akuntansi Sektor Publik, Salemba Empat, Jakarta.
- [10] Jones, Rowan. Maurice Pendlebury. 2000. Public Sector Accounting, Fifth Edition. Prentice Hall,
- [11] Juliawati, Ebit. Darwanis dan Jalaluddin. 2012. Pengaruh Pendapatan Asli Daerah (PAD) dan Dana Perimbangan terhadap Kinerja Keuangan Pemerintah Kabupaten/Kota di Provinsi Aceh. Jurnal Akuntansi Pascasarjana Universitas Syiah Kuala
- [12] Kusumawardani, Media. 2012. Pengaruh Size, Kemakmuran, Ukuran Legislatif, Leverage Terhadap Kinerja Keuangan Pemerintah Daerah di Indonesia. Accounting Analysis Journal.
- [13] Lin, Ming-Lan, Yuan-Duan Lee, Tsai-Neng Ho. 2010. Applying Integrated DEA/AHP to Evaluate The economic Performance of Local Governments in China. European Journal of Operational Research
- [14] Lembaga Pengelola Dana Pendidikan (LPDP). 2016. Program & Proyek Strategis Pembangunan Desa. Mata Garuda Institute. Jakarta
- [15] Mahmudi. 2010. Manajemen Keuangan Daerah. Penerbit Erlangga. Jakarta
- [16] Mahmudi. 2010. Analisis Laporan Keuangan Pemerintah Daerah Edisi Ketiga. Sekolah Tinggi Ilmu Manajemen YPKN. Yogyakarta
- [17] Mahsun, Muhammad. 2016. Pengukuran Kinerja Sektor Publik. BPFE-Yogyakarta. Yogyakarta
- [18] Mardiasmo. 2009. Akuntansi Sektor Publik. Penerbit Andi. Yogyakarta
- [19] Marfiana, Nandhya. Lulus Kurniasih. 2011. Pengaruh Karakteristik Pemerintah Daerah dan Hasil Pemeriksaan Audit BPK Terhadap Kinerja Keuangan Kabupaten/Kota di Pulau Jawa.
- [20] Mustikarini, Widya Astuti dan Fitriyani, Debby. 2012. Pemerintah Daerah dan Temuan Audit BPK Terhadap Kinerja Pemerintah Daerah Kabupaten/Kota di Indonesia Tahun Anggaran 2007. Simposium Nasional Akuntansi Indonesia 15.
- [21] Nasser, Abdul Hasibuan. 2009. Pengaruh Karakteristik Perusahaan dan Ekonomi Makro Terhadap Return Saham LQ-45 di Bursa Efek Indonesia.
- [22] Njoku, C.O, K.E. Ugwu, E.E. Chigbu. 2014. Governments Public Expenditures: Effect on Economic Growth (The Case of Nigeria, 1961-2013). International Journal of Research in Management, Science & Technology
- [23] Novyandra, Rokhim. 2016. Pengaruh Belanja Modal, Intergovernmental Revenue, Leverage, Size dan PAD terhadap Kinerja Keuangan Pemerintah Daerah Kabupaten/Kota di Pulau Jawa Tahun 2014
- [24] Patrick, Patrisia A. 2007. The Determinants of The Organizational Innovativeness : The Adoption of GASB 34 in Pennsylvania Local Government.
- [25] Patrick, Patrisia A., John M. Trussel. 2009. A Predictive Model of Fiscal Distress in Local Governments. J. Of Public Budgeting, Accounting & Financial Management, 21 (4) 578-616.
- [26] Republik Indonesia, Undang-Undang Nomor 33 Tahun 2004 tentang Pemerintahan Daerah.

- [27] Republik Indonesia, Undang-Undang Nomor 6 Tahun 2014 tentang Desa.
- [28] Republik Indonesia, Peraturan Menteri Keuangan Nomor 247 Tahun 2015 tentang Tata Cara Pengalokasian, Penyaluran, Penggunaan, Pemantauan dan Evaluasi Dana Desa
- [29] Republik Indonesia, Peraturan Menteri Keuangan Nomor 257 Tahun 2015 tentang Tata Cara Penundaan dan/atau Pemotongan Dana Perimbangan Terhadap Daerah Yang Tidak Memenuhi ADD yang Kemudian Dijabarkan Didalam Peraturan Bupati
- [30] Riahi, Ahmed. Belkaoui. 2006. Accounting Theory-Teori Akuntansi Buku Satu Edisi Lima. Salemba Empat. Jakarta
- [31] Rustiyansih, Sri. Intan Immanuela. 2014. Faktor-Faktor yang Mempengaruhi Kinerja Pemerintah Daerah.
- [32] Saragih, Juli Panglima. 2003. Desentralisasi Fiskal dan Keuangan Daerah Dalam Otonomi. Ghalia Indonesia. Jakarta
- [33] Sekaran, Uma. 2011. Metodologi Penelitian Untuk Bisnis. Salemba Empat. Jakarta
- [34] Sjoberg, Peter. 2003. Government Expenditure Effect on Economic Growth The Case Sweden 1960-2001.
- [35] Sumarjo, Hendro. 2010. Pengaruh Karakteristik Pemerintah Daerah Terhadap Kinerja Keuangan Pemerintah Daerah (Studi Empiris pada Pemerintah Daerah Kabupaten/Kota Di Indonesia).
- [36] Sunaryo, Kunti. Abdul Ghofar. 2015. Characteristic Local Government and Performance: An Empirical Examination of Local Government in Indonesia. Buletin Ekonomi
- [37] Thoha, Miftah. 2008. Perilaku Organisasi : Konsep Dasar dan Aplikasinya. Raja Grafindo Persada. Jakarta
- [38] Warren, Carl S, et.al. 2014. Pengantar Akuntansi : Adaptasi Indonesia. Salemba Empat. Jakarta
- [39] Watts, Ross L. Jerold L Zimmerman. 1986. Positive Accounting Theory. Prentice-Hall. USA
- [40] Wenny, Cherrya Dhia. 2012. Analisis Pengaruh PAD terhadap Kinerja Keuangan pada Pemerintah Kabupaten/Kota di Provinsi Sumatera Selatan.
- [41] Widarjono, Agus. 2009. Ekonometrika : Teori dan Aplikasi Untuk Ekonomi dan Bisnis, Edisi Kedua. Ekonisia FE Universitas Islam Indonesia. Yogyakarta
- [42] World Bank. 2008. Haiti, Public Expenditure Management and Financial Accountability Review. A World Bank Country Study

The Effect Of Village Characteristics Toward Village Finance Efficiency In Lampung, Indonesia

ORIGINALITY REPORT

18%

SIMILARITY INDEX

9%

INTERNET SOURCES

9%

PUBLICATIONS

14%

STUDENT PAPERS

PRIMARY SOURCES

1	digilib.unila.ac.id Internet Source	3%
2	Submitted to Universitas Brawijaya Student Paper	3%
3	Submitted to University of South Australia Student Paper	2%
4	Submitted to School of Business and Management ITB Student Paper	2%
5	Submitted to Sriwijaya University Student Paper	2%
6	Submitted to Tarumanagara University Student Paper	1%
7	Sari Rusmita. "Effect of Regional Government Characteristics of Financial Performance", International Research in Economics and Finance, 2019 Publication	1%

8	repository.unej.ac.id Internet Source	1%
9	Submitted to Universitas Sebelas Maret Student Paper	1%
10	Muhammad Ikbal Abdullah, Andi Chairil Furqan, Nina Yusnita Yamin, Fahri Eka Oktora. "Incentive Function of Audit Opinion for the Increase of Regional Operational Expenditure and Own-Source Revenues Through Sensitivity Analysis in Indonesia", Research in World Economy, 2020 Publication	1%
11	www.emeraldinsight.com Internet Source	1%
12	pracademics.com Internet Source	1%

Exclude quotes Off
Exclude bibliography On

Exclude matches < 1%