

Knowledge Management, Financial Reporting Compliance, and Village Financial Management Performance: Competence as a Mediating Variable

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Abstract

Introduction/Main Objectives: This study aims to examine the effects of knowledge management and financial reporting compliance, both directly and indirectly, on the performance of village financial management as it is mediated by competency. **Background Problems:** After the enactment of Law 6 of 2014 about Villages, the village government had difficulties in enhancing the effectiveness of financial management inside the village and a high incidence of financial corruption. **Novelty:** It is hoped that this research can contribute to the importance of competencies that can bridge the influence of knowledge management and compliance with financial reporting on village financial management performance. **Research Methods:** This research employs a quantitative methodology. The research sample was all villages (10 villages) in Wonoasri sub-district, Madiun district, Indonesia. The data processing technique uses path analysis. **Finding/Results:** According to this study, knowledge management (KM) having no discernible impact on the village financial management performance (VFMP), financial reporting compliance (FRC) has a significant impact on village financial management performance (VFMP), and competency (Cp) has no significant effect on VFMP. KM and FRC have a significant partial effect on Cp. Cp does not mediate the influence of KM on VFMP. Cp does not mediate the effect of FRC on VFMP. **Conclusion:** Village governments need to build KM to improve VFMP performance. Increasing the Cp of village government officials is needed to mediate the influence of KM and FRC on improving Village Government performance.

Keywords: Competence; Financial Reporting Compliance; Knowledge Management; Village Financial Management Performance

JEL Classification: G28, H20, H30

Article History: Received: February, 2nd 2025 Revised: September, 17th 2025 Accepted: February, 22nd 2026
Published: April, 1st 2026

How to cite: Wibisono, N. et al, et al. (2026). Knowledge Management, Financial Reporting Compliance, and Village Financial Management Performance: Competence as a Mediating Variable. *AKRUAL: Jurnal Akuntansi*, 17(2). DOI: 10.26740/jaj.v17n2.p.308-320

Conflict of Interest Statement: here is no conflict of interest in the articles resulting from this research

INTRODUCTION

The government acts as a guarantor of the creation of fair distribution as well as being a facilitator of human development and creating community welfare (Pitri, 2018). In Presidential Regulation No. 59/2017 concerning SDGs, it is explained that SDGs are documents containing global goals and targets for 2016 - 2030. "In the SDGs it is stated that no poverty is related to other global goals, namely a world without hunger, good health and

prosperity, quality education, gender equality, clean water and sanitation, clean and affordable energy, and so on to the importance of partnerships to achieve the goals (Ishartono and Raharjo: 2016).

SDGs in Indonesia have been aligned with the implementation of Law 6 of 2014 concerning Villages or so-called Village Law. The follow-up to the Village Law is the disbursement of village funds which become village income. According to article 11 of Minister of Home Affairs Regulation Number 20 of 2018, village income includes Original Village Income, transfers and other income. Transfer income groups include “village funds (DD); part of the proceeds from regional taxes and regency/city levies; village fund allocation (ADD); financial assistance from the Provincial Regional Revenue and Expenditure Budget; and financial assistance from the Regency/City APBD”.

Large enough village funds require village officials to be able to account for their management both to the central government and to the community (Ghozali and Hari, 2017). The Village Fund had a significant positive effect on poverty and welfare (Wibisono, etc, 2023). But, according to ICW, since the allocation of Village Funds in 2015, there has been an increasing trend in corruption cases until 2022. In 2016 there were only 17 corruption cases in the village sector, in 2022 the number jumped to 155 cases. In 2016 the potential loss to the state was only around IDR 40.1 billion, then in 2022 it will increase to IDR 381 billion (Ahdiat, 2024).

The performance of village financial management needs to be planned from the beginning so that management can obey the rules and achieve goals. Performance is the phrase used to describe how well a program or activity is implemented in terms of achieving the organization's long-term planning goals, objectives, vision, and mission (Moehariono, 2012). In article 2 paragraph (1) of Permendagri Number 20 of 2018, “village finances are managed based on the principles of transparency, accountability, participation and are carried out in an orderly and disciplined budget”. Mardiasmo (2018) suggests that performance can be measured using indicators of (1) efficiency, which is the comparison between outputs and inputs associated with predetermined targets or performance standards, (2) effectiveness is the level of comparison between the achievement of program results and targets set, (3) economics is the comparison between inputs and input values expressed in monetary units and (4) adequate reporting. To fulfill the village's vision and objective, the financial management performance must be consistently enhanced. Public sector performance can be measured by approaching the concept of input, process, output, and outcome, which is closely related to performance aspects based on value for money consisting of economy, efficiency and effectiveness (3E concept), (Mardiasmo, 2018; Halim and Kusufi, 2014).

In order to improve village financial management, knowledge management (KM) is needed. "KM in higher education aims to increase the effectiveness of knowledge and intellectual capital by accomplishing three main goals: increasing task quality and efficiency, training human resources at all levels of operation, and expanding an organization's field knowledge base" (Bui Thanh and Tran Trong, 2023). Based on Permenpan-RB Number 14 of 2011, the definition of KM is a structured and systematic effort in developing and using knowledge owned to assist the decision-making process for improving organizational



performance. KM is a discipline that treats intellectual capital as an asset to be managed. In a KM system, it provides the right and accurate information to the right people, at the right time, and provides a medium for analyzing this information. Furthermore, it provides responsiveness to the results they get from this information. KM can turn experience and information into results (Honeycutt, 2000: 3). Systematic literature review (SLR) research concludes that the majority of articles report certain improvements in the financial performance of companies that strongly support KM (Souza, Castro, Ziviani, and Parreiras, 2016).

KM may simply be defined as doing what is needed to get the most out of knowledge resources. Although KM can be applied to individuals, it has recently attracted the attention of organizations. KM is viewed as an increasingly important discipline that promotes the creation, sharing, and leveraging of the corporation's knowledge. (Becerra and Sabherwal, 2010) So the purpose of implementing KM is to be able to collect and manage all existing knowledge to increase the effectiveness of work and public services. The importance of building knowledge, collecting, storing and using it so that village governments are more transparent and accountable so as to improve public services (Purwantoro, Umaidah and Enri: 2018). From a managerial perspective, KM practices are the most effective for improving organizational innovation performance (Susanty, Yuningsih and Anggadwita, 2018). Previous research concluded that knowledge management has no effect on village financial management performance" (Aminudin, 2020), KM influences the performance of government organizations (Puryantini, et al: 2017), KM has an impact on company performance (Kusa, Suder, Duda: 2024).

Village officials are required to provide financial reports in an open, responsible, interactive, and well-organized administrative and regulatory manner. Village financial management has been regulated in Permendagri Number 113 of 2014. In managing village finances, it needs to be done professionally and obey the rules. Everything that involves organizing, carrying out, overseeing, documenting, and holding accountable for village money is referred to as financial management for the village (Permendagri Number 20 of 2018). Previous studies demonstrate the beneficial effects of financial reporting compliance on village financial management performance (Munti and Fahlevi, 2017; Nasution and Amalia, 2021; Sadeli, 2021). The effectiveness of village governance is positively impacted by village financial management (Fitria and Wibisono, 2019).

For the community to handle its finances, the apparatus must be competent. Adherence to regulations, village financial governance procedures and reporting will increase competence. However, researchers have not found previous research related to this. These competencies will support the success of village government tasks in organizing development and serving the community. "The capacity of the Village Apparatus has a positive and significant effect on the performance of village financial management" (Thoyib et al, 2020).

The capacity to carry out a task or job based on knowledge and abilities and reinforced by the work ethic required by the profession is known as competence. The components of competence are attitude, skills, and knowledge (Spencer dan Spencer, 1993). Knowledge management has a significant and advantageous impact on village financial managers' proficiency (Aminudin, 2020). "Competence is proven to be an

intervening variable in the relationship between knowledge management and village financial management performance" (Aminudin, 2020).

Village government activities are in accordance with agency theory. According to agency theory, a relationship develops when a principal and an agent enter into a contract wherein the principal assigns the agent a task (Jensen and Meckling: 1976). According to the idea of agency theory, village administrators have a significant role in village development. There is always a conflict of interest in village financial management between the principle and the agent. The principal (community) wants village officials to manage village finances responsibly and fairly. According to the resource-based view (RBV) hypothesis, a business can gain a competitive edge by depending on its resources, which will enable it to run continuously sustainably (Barney, 1986). To perform better, village governments must enhance their knowledge management and proficiency.

To accomplish the village's goal and mission, adequate village financial management, reporting compliance, and competency are necessary, as is the quantity of transfer monies to villages and other village revenues. The success of the community's vision and objective is demonstrated by the efficiency of the village's financial management.

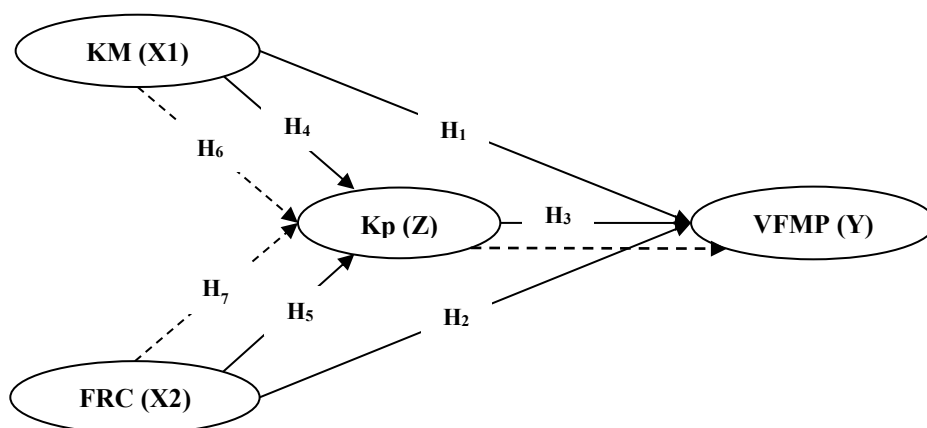


Figure 1: Framework of Thought

KM as an effort to increase individual and organizational knowledge is very necessary in improving village financial management performance. Performance can be measured using indicators of efficiency, effectiveness, economics, and (4) adequate reporting. Previous research concluded that knowledge management has no effect on village financial management performance" (Aminudin, 2020), KM influences the performance of government organizations (Puryantini, et al: 2017), KM has an impact on company performance (Kusa, Suder, Duda: 2024).

H₁: Knowledge management affects the VFMP.

The readiness to comply with applicable regulations in carrying out duties and responsibilities within the village apparatus in order to account for financial reports in

an open, responsible, collaborative, and well-organized administrative and regulatory manner is known as financial reporting compliance. Prior studies have demonstrated that village financial management effectiveness is positively impacted by financial reporting compliance (Munti and Fahlevi, 2017; Nasution and Amalia, 2021; Sadeli, 2021). "Village financial management has a positive effect on village government performance" (Fitria and Wibisono, 2019). If village finances are managed in a reporting compliance manner in accordance with applicable regulations, it will contribute positively to increased performance.

H₂: Financial reporting compliance impacts VFMP

The capacity to carry out a task or job based on knowledge and abilities and reinforced by the work ethic required by the profession is known as competence (Spencer dan Spencer, 1993). Competence consists of knowledge, skill and attitude. Performance will improve if competent individuals oversee the village's financial managers. "The capacity of the Village Apparatus has a positive and significant effect on the performance of village financial management" (Thoyib, et al 2020).

H₃: Competence affects the achievement of the VFMP.

By applying the concept of KM, its goal is to gather and organize all of the knowledge that currently exists. Developing knowledge, gathering, preserving, and applying it to make village governments more answerable and transparent in order to enhance public services (Purwantoro et al., 2018). Previous research shows, "knowledge management has a strong and positive effect on the competence of village financial managers" (Aminudin, 2020).

H₄: Knowledge management affects competence

Adherence to financial reporting will build better village apparatus competence. Financial reporting compliance needs to be continuously developed by studying the implementation manual and technical instructions for village financial management, existing regulations, and paying close attention to planning, budgeting and village financial reporting schedules. Researchers have not found previous research related to this theme.

H₅: Knowledge management affects competence

KM can be broadly defined as the management of organizational knowledge with the goal of generating competitive advantage and economic value. To accomplish company objectives, knowledge management can generate, disseminate, and apply knowledge to a wide range of business activities. Previous research shows, "competence is proven to be an intervening variable in the influence of KM on VFMP" (Aminudin, 2020).

H₆: Knowledge management affects the VFMP through competence.

Financial reporting compliance with applicable regulations is absolutely necessary as a form of discipline and responsibility for village financial management. Furthermore, through good village financial management competence is expected to mediate the positive influence of KM on VFMP.

H₇: FRC affects the VFMP through competence.

RESEARCH METHOD

This study use a quantitative approach. “The goal of quantitative research, which is based on the philosophy of positivism, is to test prepared hypotheses through study on specific populations or samples, data collecting utilizing research tools, and quantitative and statistical data analysis” (Sugiyono, 2017: 35-36).

The saturated sample of the research is the entire village (10 villages) in Wonoasri sub-district, Madiun Regency, Indonesia, namely Ngadirejo, Jatirejo, Sidomulyo, Plumpungrejo, Wonoasri, Banyukambang, Bancong, Klitik, Buduran, and Purwosari villages. Respondents included the village chief and all other authorities who were directly involved in the village's financial management. The number of respondents per village was 10 people x 10 villages = 100 people. The questionnaire distribution amounted to 100 copies, but 90 copies/respondents were returned. The following are the operational definitions of the study's variables as shown in Table 1, indicators are produced from the operational description of variables.

Table 1. Variable Indicator Matrix

Variable	Indicators	Scale	References
Knowledge Management (X4)	- Knowledge identification - Knowledge creation - Knowledge sharing - Knowledge use	Interval	Soleh (2011), Syah (2018)
Financial Reporting Compliance (X2)	- Transparency - Accountable - Participatory - Orderly administration and regulations	Interval	Permendagri No.113 tahun 2014
Competence (Z)	- Knowledge - Skills - Attitude	Interval	Spencer dan Spencer (1993); Aminudin (2020)
Village Financial Management Performance (Y)	- Economical - Efficient - Effective - Adequate reporting	Interval	Mardiasmo (2018); Halim and Kusufi, 2014

This study uses SEM-PLS with SmartPLS tools as its data analysis method with steps. Firs. Outer Model Testing (Measurement Model Evaluation). Hair et al, (2017) “provide



guidelines on how to determine the validity of an indicator is declared valid if it has a loading factor > 0.7 on the intended construct". A questionnaire's validity is evaluated using the validity test. "The construct value is declared valid and shows a good measure of convergent validity if the AVE value of each indicator is > 0.5" (Ghozali and Latan, 2015). There are two methods for assessing a construct's reliability using reflexive indicators: Cronbach's Alpha and Composite Reliability, both of which require a value of greater than 0.7. Inner Model Testing (Evaluation of Structural Model). The degree to which the exogenous construct can account for the endogenous construct can be determined using the R² and Adjusted R² tests. "The criteria for the R Square value of 0.67; 0.33 and 0.19 are strong, moderate, and weak" (Chin, 1998). "Testing the Q Square test statistical data to measure how well the observation value is produced by the model and also the parameter estimate" (Ghozali, 2016). Q-Square value > 0 indicates that the model has predictive relevance. "If the Q-Square value is less than 0 (zero), then the model has little or no predictive relevance" (Chin, 1998). "The predictive relevance number is obtained by the formula: Q2 = 1 - (1 - R12) (1 - R22) (1 - Rn2)" (Hair, 2011). Hypothesis Testing (Path Coefficients) direct and indirect (mediation). Test Path Coefficients between constructs are used to test the hypothesis and determine the significance and strength of the link. If t Statistics > T Table, then variable X has a significant impact on Y and the P value ≤ 0.05 indicates this.

RESULTS AND DISCUSSION

Outer loading test. Testing outer loading or questionnaire indicators has met the requirements > 0.7 so that testing is feasible to continue as shown in Figure 2. Validity and reliability tests. Table 2 indicates that the test has met the standards because the composite reliability is greater than 0.7, the AVE value is greater than 0.5, and Cronbach's Alpha is greater than 0.7.

Tabel 2. Realibility and Validity

Matrix	Cronbach's Alpha	Rho_A	Composite Reliability	AVE
KM	0.855	0.862	0.892	0.581
FRC	0.905	0.913	0.925	0.638
VFMP	0.842	0.851	0.887	0.612
Cp	0.752	0.766	0.858	0.668

Source: SmartPLS Processed Data

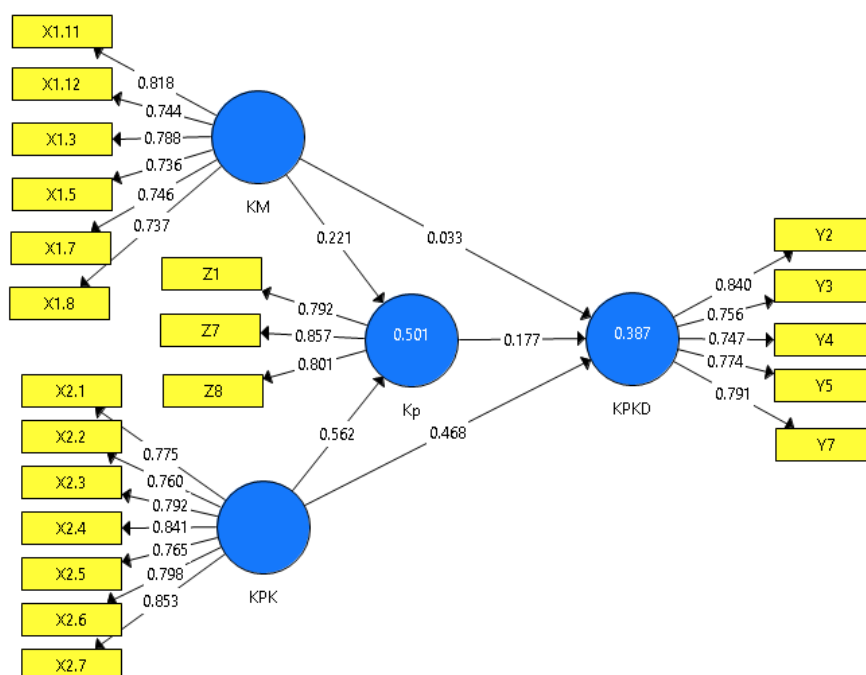


Figure 2. Constrcut Model (Source: SmartPLS Processed Data)

Tabel 3. R-Square (R²)

Matrix	R ²	R ² Adjusted
VFMP	0.387	0.366
Cp	0.501	0.490

Source: SmartPLS Processed Data

The R Square value of Village Financial Management Performance (VFMP) of 0.387 and Competence (Cp) of 0.501 indicates a moderate model. "Testing the Q Square test statistical data to measure how well the observation value is produced by the model and also the parameter estimate" (Ghozali, 2016). $Q^2 > 0$ suggests that there is predictive relevance in the model. "If the Q-Square value is less than 0 (zero), then the model has little or no predictive relevance" (Chin, 1998). "The predictive relevance number is obtained by the formula: $Q^2 = 1 - (1 - R1^2) (1 - R2^2) \dots (1 - Rn^2)$ " (Hair, 2011). Q Square Table

$$\begin{aligned}
 Q^2 &= 1 - (1 - R1^2) (1 - R2^2) \\
 &= 1 - (1 - 0,387^2) (1 - 0,501^2) \\
 &= 1 - (0,85)(0,75) \\
 &= 0,63
 \end{aligned}$$

This indicates that the variables included in the model account for 63% of the variance in the endogenous variable (VFMP), with the remaining 37% coming from sources outside the model. This outcome demonstrates the predictive relevance of the model.

Table 4. Path Coefficients (Direct Hypothesis)

Hyp.	Connection	Coefficient	T Statistic	Sig.	Description
H1	KM → VFMP	0,033	0,215	0,830	Not Significant
H2	FRC → VFMP	0,468	3,388	0,001	Significant
H3	Cp → VFMP	0,177	1,339	0,181	Not Significant
H4	KM → Cp	0,221	2,330	0,020	Significant
H5	FRC → Cp	0,562	5,873	0,000	Significant

Source: SmartPLS Processed Data

Direct hypothesis testing can be seen in Table 4 above. Since the significance mark is $0.830 > 0.05$ and H1 is rejected, KM has no effect on the VFMP. While the



coefficient is 0.033 and the T Statistics is 0.215. It means the Village Government Apparatus does not understand the importance of KM to repair the VFMP. H2 is rejected since FRC has a significant impact on the VFMP ($0.001 < 0.05$). The coefficient of 0.468 can be interpreted if the financial reporting compliance goes up by 1 unit, the VFMP will go up by 46.8%. The t-statistic is 3.388.

H3 is rejected because competence (Cp) has no effect on VFMP, with a significance of $0.181 > 0.05$. The coefficient is 0.177, the t-statistic value is 1.339. It means competence has not been a top priority in increasing the VFMP. H4 is acceptable because KM influences Cp with a value of $0.020 < 0.05$. With a coefficient value of 0.221, an increase of one unit in KM corresponds to a 22.1% rise in Cp. 2.330 is the t-statistic value. H5 is approved since FRC influences Cp with a value of $0.000 < 0.05$. Competence will improve by 56.2% if the FRC increases by one unit, according to the coefficient value of 0.562. 5.873 is the t-statistic value.

Table 5. Path Coefficients (Indirect Hypothesis)

Hyp.	Connection	Coefficient	T Statistic	Sig.	Description
H6	KM → Cp → VFMP	0,039	1,186	0,236	Not Significant
H7	FRC → Cp → VFMP	0,099	1,209	0,227	Not Significant

Source: SmartPLS Processed Data

Table 5 shows indirect hypothesis testing. Through competency, KM has no effect on the VFMP (significantly, $0.236 > 0.05$). It means Cp does not mediate the influence of KM on the VFMP so that H6 is rejected. The coefficient value is 0.039 and the t-statistic is 1.186. There is no significant difference ($p < 0.05$) between the FRC and the VFMP through Cp. This indicates that Cp does not act as a mediator between the FRC's impact on the VFMP and H7's rejection. The t-statistic is 1.210 and the coefficient value is 0.099.

The output of the current study are KM has no impact on VFMP. This shows that KM at the village apparatus level is not yet well understood. "Improving KM in order to assist the decision-making process to improve organizational performance is highly emphasized by Permenpan-RB Number 14 of 2011. The current research is in line with previous research which concluded that KM has no effect on VFMP" (Aminudin, 2020). However, contrary to research results, KM influences the performance of government organizations (Puryantini, et al: 2017) and KM has an impact on company performance (Kusa, Suder, Duda: 2024).

The conclusion of this research is that FRC influences VFMP. In order for village authorities to carry out their duties and achieve their goals of accounting for financial reports in a transparent, accurate, participatory, and orderly manner in administration and regulations, they must be willing to abide by the applicable rules. The current study supports earlier research that demonstrates, "FRC influences financial management performance" (Nasution and Amalia, 2021). "Village financial management has a positive effect on village government performance." (Fitria and Wibisono, 2019). Performance will improve if village finances are managed with regular reporting in compliance with relevant legislation.

The results of the study show that Cp has no effect on the VFMP. This indicates that Cp has not been a top priority in improving the VFMP in villages in Wonoasri sub-district,

Madiun Regency. Cp is the capability to complete work based on knowledge, skills and attitude. If capable people are in charge of the village's finances, performance will increase. The results of this study are in contrast to those of previous investigations, "Village Apparatus Capacity has a positive and significant effect on VFMP" (Thoyib et al, 2020). "Competence is proven to be an intervening variable in the relationship between KM and VFMP" (Aminudin, 2020).

The research conclusion shows that KM has an effect on Cp. It is believed that you can gather and organize all of the knowledge that already exists by utilizing the KM idea. Creating, gathering, utilizing, and preserving knowledge to improve public services by making village administration more responsible and transparent (Purwantoro, Umaidah and Enri: 2018). The current research contrasts with previous research which showed, "knowledge management has a strong and positive effect on the competence of village financial managers" (Aminudin, 2020).

The study's findings indicate that FRC influences Cp. Better Cp of village officials will be built by FRC. The implementation manuals and technical instructions for village financial management, current rules, and special attention to village financial planning, budgeting, and reporting schedules are all important sources of information that should be studied in order to further enhance FRC.

The results of the current research are that KM has no effect on VFMP through Cp. In order to enable enhanced VFMP, the government must keep advancing the skills of village authorities. This will allow them to overcome the impact of KM. Cp can be obtained through training, consultation with higher level officials, and further study or going to the next level. The current research is at odds with previous research which showed, "competence has been proven to be an intervening variable in the influence of KM on VFMP" (Aminudin, 2020).

This study concludes that VFMP through Cp is unaffected by FRC. FRC compliance with relevant laws is a must for maintaining discipline and accountability in village financial management. It is hoped that strong Cp will enable it to moderate the impact of FRC on VFMP. Reliable Cp will ensure that village government officials always comply with applicable regulations and comply with reporting in managing village finances.

The village government as an agent needs to be accountable for its performance to the community (principal). Good public service by village officials to the community and increasing community prosperity needs to be continuously pursued by the village government as a moral responsibility as an agent. To facilitate their job and raise their Cp excellence in the context of providing public services and enhancing the effectiveness of the village government, village officials must develop KM. This is consistent with the theory of the resources-based view, or RBV, which holds that one can comprehend the mechanisms by which competitive advantage is sustained over time by comprehending the relationship between resources, capabilities, profitability, and competitive advantage.

CONCLUSION

The study's findings indicate that KM has no appreciable effect on the VFMP. This demonstrates that Village Government Apparatus are still unaware of how crucial KM is to enhancing the VFMP. VFMP is greatly impacted by Cp in financial reporting. Cp is

significantly impacted by KM. Cp is significantly impacted by FRC. The VPMP is not significantly impacted by Cp. This indicates that Cp has not become a top priority in improving the VFMP. Cp does not mediate the influence of KM and FRC on the VFMP.

The implications of this research are important to build knowledge management for village officials because it has a significant impact on competency. This is important to build an individual and group learning mindset so that work within the village office becomes easier and more focused in public services. To further enhance public services and the effectiveness of the village government, officials must raise their level of competency excellence.

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