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Village Financial Accountability Model with Community Participation as Moderation in Village Government in South Sumatra Province

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Abstract: The low level of village financial accountability, often marked by budgetary deviations, is a critical issue in South Sumatra Province. This study aims to analyze the influence of internal control, transparency, integrity, and organizational commitment on village financial accountability, and to examine the role of community participation as a moderating variable. Employing a quantitative approach, the data were analyzed using Moderating Regression Analysis (MRA) to test the research hypotheses. The results indicate that only internal control has a positive and significant influence on accountability. Conversely, transparency, integrity, and organizational commitment do not have a significant partial influence. In the moderation analysis, community participation has proven to strengthen the positive influence of integrity on accountability yet paradoxically weakens the positive influence of internal control. Meanwhile, community participation does not play a significant moderate role in the relationship between transparency and organizational commitment with accountability. This study concludes that strengthening the internal control system is a key factor in enhancing village financial accountability. Furthermore, community participation plays a complex role; it can act as an effective enhancer for the value of integrity, but it must be managed proportionally to avoid hindering existing formal oversight mechanisms.

Keyword: Village Financial Accountability, Internal Control, Transparency, Integrity, Commitment, Community Participation.

INTRODUCTION

The accountability of village financial management has become a strategic issue in public governance in Indonesia since the enactment of Law Number 6 of 2014 concerning Villages, which positions villages as subjects of national development. This policy strengthens fiscal decentralization through the large-scale allocation of village funds aimed at accelerating development, improving community welfare, and enhancing village independence. In this context, village governments are required not only to manage finances

effectively and efficiently, but also to be accountable for the entire budget management process in a transparent, participatory, and accountable manner to both the community and higher levels of government. Public accountability is a fundamental element in creating good village governance, as it is directly related to legitimacy, public trust, and the effectiveness of village development (Ngakil & Kaukab, 2020).

However, the implementation of village financial accountability in Indonesia continues to face various serious challenges. Data from Indonesia Corruption Watch indicate that the village fund sector has become one of the sectors with the highest levels of budget misappropriation in recent years. In 2021, there were 154 cases of village fund corruption, with potential state losses reaching IDR 233 billion. This phenomenon indicates that the increase in village fund allocations has not been fully accompanied by strengthened governance and adequate supervisory systems. Similar conditions have also occurred in South Sumatra, where cases of village fund misuse continue to dominate regional corruption offenses. In addition, the low number of villages capable of preparing financial accountability reports accurately and in accordance with regulations reflects the weak accountability of village financial management. This phenomenon demonstrates that accountability issues are not merely administrative in nature but also concern the overall quality of village governance.

Conceptually, public accountability refers to the obligation of governments to explain, report, and take responsibility for all activities and the use of public resources to parties who have the right to know (Heimstädt & Dobusch, 2020). From the perspective of Agency Theory, the relationship between village governments as agents and the community as principals may create conflicts of interest due to information asymmetry and the opportunistic behavior of village officials (Jensen & Meckling, 1976). Therefore, supervisory and control mechanisms are needed to minimize irregularities in village financial management. In contrast, Stewardship Theory views government officials as trustworthy parties capable of managing public resources for the benefit of society (Donaldson & Davis, 1991). In the context of village governance, both perspectives emphasize the importance of strengthening internal governance and community social oversight to achieve optimal village financial accountability.

One of the important factors influencing village financial accountability is internal control. The Government Internal Control System (SPIP) was designed to ensure that financial management is conducted effectively, efficiently, and in compliance with applicable regulations. Effective internal control can prevent the abuse of authority, improve the reliability of financial reports, and strengthen supervision over the use of village funds (Arfiansyah, 2020). Nevertheless, various audit findings indicate that supervision of village fund management remains weak in terms of planning, implementation, and evaluation. The suboptimal implementation of SPIP has resulted in a high risk of budget irregularities at the village level.

In addition to internal control, transparency is also a key prerequisite for building public accountability. Transparency provides the public with access to information regarding the planning, implementation, and accountability of village budgets. Information openness enables communities to actively participate in monitoring the use of village funds, thereby reducing the potential for corruption and budget misuse. However, in practice, many village governments still fail to disclose financial information adequately to the public. Low levels of transparency prevent communities from having sufficient access to monitor the use of village funds, resulting in ineffective public oversight.

Another factor that determines the quality of accountability is the integrity and commitment of village officials. Integrity reflects the moral values, honesty, and compliance of officials in carrying out governmental duties responsibly. Village officials with high integrity tend to avoid budget irregularities and are more oriented toward serving the public

interest. Meanwhile, organizational commitment reflects the willingness of village officials to perform their duties consistently to achieve the objectives of village governance. Low levels of integrity and commitment among officials have become one of the causes of the persistently high number of village fund misuse cases in various regions.

On the other hand, community participation serves as a social control mechanism that holds a strategic role in strengthening village government accountability. From the perspective of Participation Theory proposed by Sherry Arnstein, community participation is not merely interpreted as symbolic involvement, but as a form of power distribution that enables communities to take part in public decision-making processes (Arnstein, 1969). Community participation in the planning, implementation, and supervision of village development can strengthen control over village financial management, thereby enhancing transparency and accountability. However, in practice, community participation in many villages remains largely ceremonial and has not yet demonstrated substantive involvement in supervising village funds.

Empirically, studies examining the factors influencing village financial accountability have produced inconsistent findings. Several studies have found that internal control, transparency, integrity, and organizational commitment positively influence the accountability of village fund management (Martini et al., 2019; Triyono et al., 2019; Pahlawan et al., 2020). However, other studies have reported different results, indicating that transparency, organizational commitment, and internal control do not significantly affect accountability (Mayasari, 2022; Setyoningsih, 2023; Sholikhah et al., 2023). These inconsistencies indicate the existence of a research gap regarding models of village financial management accountability, particularly concerning the role of community participation in strengthening the relationship between the internal governance of village governments and public accountability.

In addition, most previous studies have positioned community participation as an independent variable, while studies examining its role as a moderating variable in the relationship between internal control, transparency, integrity, and organizational commitment toward village financial accountability remain relatively limited. In fact, within the context of village governance, the effectiveness of formal control mechanisms is likely influenced by the extent of community involvement in conducting social oversight. Therefore, an approach is needed that can integrate the internal governance mechanisms of village governments with community social control in explaining the formation of accountability in village financial management.

Based on empirical phenomena, inconsistencies in previous research findings, and the importance of strengthening village governance, this study has become both relevant and urgent to undertake. This research seeks to develop a model of village financial accountability through the integration of internal control, transparency, integrity, and organizational commitment, with community participation serving as a moderating variable. This model is expected to provide a more comprehensive understanding of the formation of accountability in village financial management, while also contributing theoretically to the development of the concept of Hybrid Accountability Governance, which emphasizes the synergy between formal control mechanisms within village governments and community social oversight in creating accountable village governance.

METHOD

This study employed a quantitative approach with an explanatory research design aimed at analyzing the causal relationships between internal control, transparency, integrity, and organizational commitment toward village financial accountability, as well as examining the role of community participation as a moderate variable. A quantitative approach was

selected because this study seeks to measure the relationships among variables objectively through statistical analysis, thereby enabling the empirical explanation of the influence among research constructs (Creswell & Creswell, 2018). Explanatory research was used because this study not only describes phenomena but also tests hypotheses regarding cause-and-effect relationships among variables within the context of village financial management.

The study was conducted within village governments in South Sumatra, which is one of the regions with a relatively large allocation of village funds and which continues to face various issues related to village financial accountability. The population of this study consisted of all village government officials involved in village financial management in the Province of South Sumatra. The sample was determined using a purposive sampling technique, based on the consideration that the respondents possessed knowledge, experience, and direct involvement in the village financial management process. The respondents included village heads, village secretaries, village treasurers, heads of financial affairs, and other village officials associated with village fund management. Purposive sampling was considered appropriate because it enabled the researcher to obtain relevant data in accordance with the objectives of the study (Sugiyono, 2022).

The measurement of the village financial accountability variable referred to the concept of public accountability, which emphasizes aspects of responsibility, transparency, compliance with regulations, and financial reporting to both the community and the government (Mahmudi, 2016). The internal control variable was measured based on the elements of the Government Internal Control System (SPIP), which include the control environment, risk assessment, control activities, information and communication, and internal control monitoring, as stipulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System. The transparency variable was measured through the openness of village financial information to the public, integrity was measured based on the values of honesty, ethics, and compliance of village officials, while organizational commitment was measured through the loyalty, attachment, and willingness of village officials to carry out organizational duties. Community participation was measured through the level of community involvement in the planning, implementation, and supervision processes of village fund management.

Before conducting the data analysis, the research instruments were first tested through validity and reliability tests. The validity test was conducted to ensure that each statement item was able to accurately measure the intended construct, while the reliability test aimed to measure the consistency of the research instruments (Ghozali, 2021). Furthermore, this study also conducted classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, to ensure that the regression model satisfied the required statistical assumptions.

The data analysis technique employed in this study was Moderating Regression Analysis (MRA). This analysis was used to determine the direct effects of the independent variables on the dependent variable, while also examining the ability of the moderating variable to strengthen or weaken the relationships among variables (Hair et al., 2019). The MRA model was selected because this study specifically examines the interaction between community participation and internal control, transparency, integrity, and organizational commitment toward village financial accountability. Data processing was carried out using statistical software to obtain accurate and objective analytical results.

RESULT AND DISCUSSION

Respondent Characteristics

To better understand the context of respondents' perceptions and assessments regarding the village financial accountability model and the role of community participation as a moderating variable, it is necessary to first present the profile of the respondents who served as the subjects of this study. The respondents consisted of village government officials in South Sumatra who were directly involved in financial management, administration, and public services. Based on the results of primary data processing (2025) involving 312 respondents, their characteristics were classified into five main categories: gender, age group, educational level, work unit, and years of service. A complete overview of the respondents' profiles is presented in Table 1 below.

Table 1. Respondent Characteristics

No	Respondent Profile	Amount	Percentage (%)
1	Gender		
	Man	180	57.69
	Woman	132	42.31
	Amount	312	100
2	Age Group		
	20 - 30 Years	40	12.82
	31 – 40 Years	90	28.85
	41 – 50 Years	100	32.05
	51 – 60 Years	65	20.83
	> 60 Years	17	5.45
	Amount	312	100
3	Education		
	Junior High School	15	4.81
	Senior High School, Vocational High School	95	30.45
	Diploma 3	70	22.44
	Bachelor's Degree	120	38.46
	Master's Degree	12	3.85
	Amount	312	100
4	Work Unit		
	Village Head	30	9.62
	Village Secretary	45	14.42
	Head of Financial Affairs	40	12.82
	Head of Administrative Affairs	50	16.03
	Head of Service Section	60	19.23
	Head of Government Section	40	12.82
	Head of Welfare Section	20	6.41
	Other	27	8.65
	Amount	312	100
5	Work Period		
	< 1 Years	15	4.81
	1 – 5 Years	95	30.45
	6 – 10 Years	120	38.46
	11 – 15 Years	60	19.23
	> 15 Years	22	7.05
	Amount	312	100

Source: Processed Primary Data (2025)

Research Instrument Test Results

Before conducting further analysis of the village financial accountability model with community participation as a moderating variable, the research instruments were first tested to ensure that the collected data met the requirements of being valid and reliable

measurement tools. The validity test was conducted using corrected item-total correlation, in which an item was considered valid if its correlation value exceeded the r-table value (with N = 312, r-table = 0.113). Meanwhile, reliability testing was measured using the Cronbach's alpha coefficient, with the criterion that an instrument is considered reliable if the alpha value is greater than 0.60. The results of testing the six main variables in this study—namely Internal Control, Transparency, Integrity, Commitment, Community Participation, and Accountability, are presented in Tables 2 and 3 below.

Table 2. Validity Test Results

No	Variable	Number of Items	Corrected Item-Total Correlation		R Tabel	Information
			Lowest	Highest		
1	Internal Control	32	0.167	0.546	0.113	Valid
2	Transparency	8	0.456	0.667	0.113	Valid
3	Integrity	12	0.678	0.889	0.113	Valid
4	Commitment	6	0.494	0.727	0.113	Valid
5	Community Participation	8	0.461	0.698	0.113	Valid
6	Accountability	6	0.588	0.759	0.113	Valid

Source: SPSS Data Processing (2025)

Table 3. Reliability Test Results

No	Variable	Cronbuch Alpha	Information
1	Internal Control	0.835	Reliable
2	Transparency	0.718	Reliable
3	Integrity	0.955	Reliable
4	Commitment	0.712	Reliable
5	Community Participation	0.741	Reliable
6	Accountability	0.756	Reliable

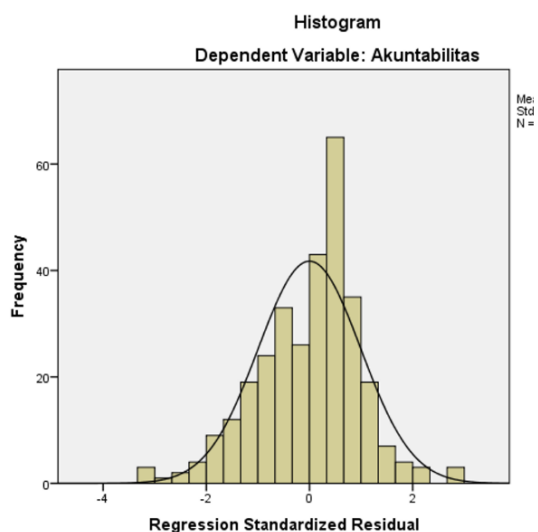
Source: SPSS Data Processing (2025)

Based on the results of the validity and reliability tests conducted on the six research variables (Internal Control, Transparency, Integrity, Commitment, Community Participation, and Accountability), all instruments were declared valid and reliable. In the validity test, the lowest corrected item-total correlation values ranged from 0.167 to 0.678, all of which exceeded the r-table value (0.113), thereby meeting the validity criteria. Meanwhile, in the reliability test, the Cronbach's alpha values for each variable ranged from 0.712 to 0.955, all of which were above the minimum threshold of 0.60, indicating that the instruments were reliable and consistent. Therefore, the six variables in the study entitled “*Village Financial Accountability Model with Community Participation as a Moderating Variable in Village Governments in the Province of South Sumatra*” have met the requirements for use in the subsequent stage of data analysis.

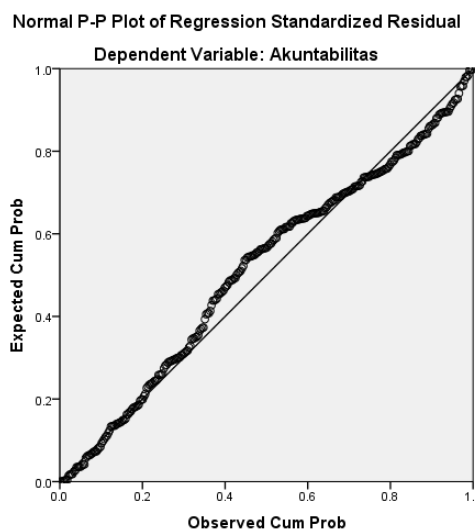
Classical Assumption Test Results

Before conducting hypothesis testing, the author first performed classical assumption tests. These tests were carried out to determine whether the data distribution used in the study was normal and free from symptoms of multicollinearity and heteroscedasticity. The results of these three tests are described individually as follows.

a. Normality Test Results



Source: SPSS for Windows output (2025)
Figure 1. Histogram Graph



Source: SPSS for Windows output (2025)
Figure 2. Kurva PP-Plots

Based on the histogram graph presented in Figure 1, it can be concluded that the data are normally distributed. This can be observed from the data distribution following the diagonal line and forming a bell-shaped pattern centered in the middle. Furthermore, based on the PP-Plot curve shown in Figure 52, it can also be concluded that the data are normally distributed. This is indicated by the points on the normal PP-Plot curve spreading closely along the diagonal line.

b. Multicollinearity Test Results

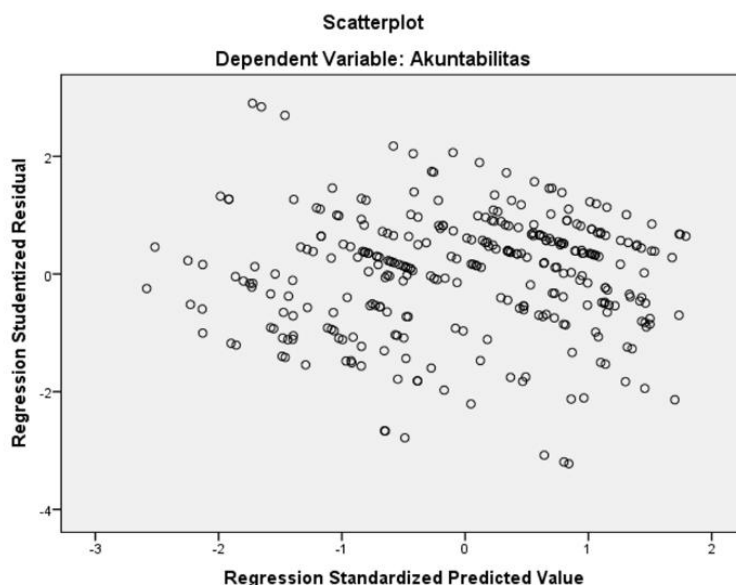
Table 4. Multicollinearity Test Results

Model	Collinearity Statistics		Information
	Tolerance	VIF	
Internal Control	.493	2.028	Free from Multicollinearity
Transparency	.674	1.484	Free from Multicollinearity
Integrity	.901	1.110	Free from Multicollinearity
Commitment	.588	1.702	Free from Multicollinearity

Source: SPSS for Windows output (2025)

From the test results above, the tolerance number of all independent variables is > 0.10 and the VIF is < 10 . This indicates that there is no multicollinearity among the independent variables in the regression model in this study.

c. Heteroskedasticities Test Result



Source: SPSS for Windows output (2025)
Figure 3. Heteroscedasticity Test Results

The scatterplot above shows that the points are randomly distributed and do not form any pattern. This indicates that there is no heteroscedasticity in the regression model, making it suitable for use.

Model Testing

Model testing was conducted using a moderating analysis using an interaction test approach. The results of the interaction test equation in this study can be seen in Table 5.

Table 5. Moderating Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-14.561	7.692		-1.893	.059
Internal Control	.493	.126	1.579	3.922	.000
Transparency	-.172	.345	-.192	-.499	.618
Integrity	-.195	.110	-.489	-1.784	.075
Commitment	.253	.421	.242	.600	.549
Community Participation	.725	.363	.830	1.996	.047
X1Z	-.014	.005	-2.161	-2.780	.006
X2Z	.005	.011	.264	.430	.668
X3Z	.010	.004	.695	2.185	.030
X4Z	-.004	.016	-.139	-.230	.818

Source: SPSS for Windows output (2025)

The table above can show the Moderated Regression Analysis (MRA) equation and interaction test, namely:

$$Y = -14.561 + 0.493(X_1) - 0.172(X_2) - 0.195(X_3) + 0.253(X_4) + 0.725(M) - 0.014(X_1.Z) + 0.005(X_2.Z) + 0.010(X_3.Z) - 0.004(X_4.Z)$$

Based on the results of the moderating test as presented in Table 5 above, community participation demonstrates a selective moderating role, namely by strengthening the influence

of integrity, while weakening the influence of internal control, and not moderating the relationships between transparency and commitment toward accountability. These findings emphasize that the effectiveness of community participation in enhancing accountability is highly dependent on the context of the relationships among the variables involved in village financial governance.

Coefficient of Determination

The purpose of the coefficient of determination statistical test in this study was to determine the model's ability to explain variations in the dependent variable. The coefficient of determination statistical test can be seen in Table 6 below:

Table 6. Coefficient of Determination

R	R Square	Adjusted R Square	Std. Error of the Estimate
.608 ^a	.369	.359	291.720


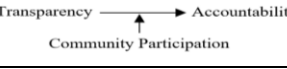
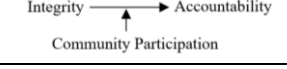
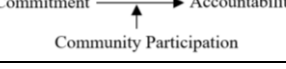
Source: SPSS for Windows output (2025)

The Adjusted R Square value of 0.359, or 35.9%, indicates that the independent variables consisting of Internal Control, Transparency, Integrity, Commitment, and Community Participation can explain 35.9% of the variation in Accountability, while the remaining 64.1% is explained by other variables outside the scope of this research model. This finding demonstrates that the accountability of village officials is a complex and multidimensional concept, influenced not only by the variables examined in this study, but also by other factors such as officials' competence (Martini et al., 2019; Aulia et al., 2023), leadership (Sharon et al., 2022), external control or supervisory systems (Leonhard Dobusch & Stefan Heimstädt, 2020/2021), and the utilization of information technology (Stefan Heimstädt & Leonhard Dobusch, 2020/2021). Therefore, the remaining 64.1% in this study can be understood as the contribution of various other variables that were not included in the model, but which remain theoretically and empirically relevant in explaining accountability.

Hypothesis Testing

The results of the t-statistic test (partial test) on Internal Control, Transparency, Integrity and Commitment have a significant effect on Accountability and can be seen in Table 7 below.

Table 7. t-Statistic Test Results – Hypothesis

No	Variable	T _{count}	T _{table}	Sig.	Information
1	Internal control Accountability	3.922	1,384	.000	Significant Positive Impact
2	Transparency Accountability	-.499	1,384	.618	No Significant Impact
3	Integrity Accountability	-1.784	1,384	.075	No Significant Impact
4	Commitment Accountability	.600	1,384	.549	No Significant Impact
5		-2.780	1,384	.006	Significant Positive Impact
6		.430	1,384	.668	No Significant Impact
7		2.185	1,384	.030	Significant Positive Impact
8		-.230	1,384	.818	No Significant Impact

Source: SPSS for Windows output (2025)

Discussion

1. The Influence of Internal Control on Village Financial Accountability

The results of the study indicate that internal control has a positive and significant effect on village financial accountability. This means that the better the internal control system implemented by the village government, the higher the quality of accountability in village financial management. Internal control assists village governments in supervising budget utilization, preventing irregularities, and ensuring that financial management is carried out in accordance with applicable regulations.

From the perspective of Agency Theory, internal control functions to reduce conflicts of interest between the village government as the agent and the community as the principal (Jensen & Meckling, 1976). In addition, Stewardship Theory explains that village officials who possess a strong sense of responsibility toward the organization will implement internal control as a form of trust and accountability to the community (Donaldson & Davis, 1991).

The findings of this study are consistent with the studies conducted by Martini et al. (2019), Triyono et al. (2019), and Pahlawan et al. (2020), which found that the internal control system has a significant effect on the accountability of village fund management. These findings indicate that internal control is an important factor in creating accountable village financial governance.

2. The Influence of Transparency on Village Financial Accountability

The results of the study indicate that transparency does not have a significant effect on village financial accountability. These findings suggest that the disclosure of information carried out by village governments has not been able to directly improve accountability in village financial management.

Theoretically, transparency is an essential component of good governance because the public has the right to know how public budgets are utilized (Heald, 2006). However, in practice, the information disclosed by village governments is often merely administrative formalities. Although information is publicly disclosed, communities do not necessarily understand the content and utilization of the budget in depth.

The findings of this study differ from those of Sugiarti and Yudianto (2017) and Pahlawan et al. (2020), which found that transparency has a positive effect on accountability. However, the results of this study support the findings of Setyoningsih (2023), which state that transparency does not have a significant effect on accountability.

The insignificant effect of transparency may be caused by the low level of public literacy regarding village financial management, the lack of public oversight, and a social culture that still places the village head in a dominant position, resulting in supervision that is not conducted critically. These conditions prevent transparency from creating effective social control over the management of village funds.

3. The Influence of Integrity on Village Financial Accountability

The results of the study indicate that integrity does not have a significant effect on village financial accountability. This finding suggests that the values of honesty and ethics among village officials have not been able to directly improve the quality of village financial management. Theoretically, integrity is an essential foundation for creating clean and accountable governance (Huberts, 2018). However, in practice, individual integrity is often influenced by organizational culture, political pressure, and weak supervisory systems.

The findings of this study differ from those of Alam et al. (2019), which found that integrity influences accountability in the public sector. The insignificant effect of integrity in this study may be attributed to the fact that integrity is an aspect that is difficult to measure objectively. In addition, village officials with strong integrity may still face pressure from the organizational environment and local elites. These findings indicate that integrity alone is insufficient to create accountability. Support from internal control systems, supervision, and

organizational regulations is still required to ensure that accountable behavior can function effectively.

4. The Influence of Organizational Commitment on Village Financial Accountability

The results of the study indicate that organizational commitment does not have a significant effect on village financial accountability. This means that the loyalty and attachment of village officials to the organization have not been able to improve accountability in village financial management. According to Meyer and Allen (1991), organizational commitment reflects the degree of an individual's attachment to organizational goals. Officials with high organizational commitment are expected to work more responsibly in carrying out organizational duties.

However, the findings of this study are consistent with those of Sholikhah et al. (2023), Hardiningsih et al. (2020), Budiana et al. (2019), and Hendaris & Romli (2021), which found that organizational commitment does not significantly affect accountability. This may occur because village officials are more oriented toward loyalty to leaders rather than toward the implementation of organizational governance principles. In addition, the low competence of village officials and weak organizational supervision have caused organizational commitment to be insufficient in generating accountable behavior in village financial management.

5. The Role of Community Participation in Moderating the Relationship between Internal Control and Accountability

The results of the study indicate that community participation weakens the relationship between internal control and village financial accountability. These findings suggest that community involvement has not fully supported the effectiveness of the village government's internal control system. According to Sherry Arnstein (1969), community participation can strengthen social control over government. However, in practice, community participation in villages still tends to be informal and lacks adequate understanding of village financial governance. As a result, community oversight has not functioned effectively and may even interfere with the implementation of internal control procedures. These findings indicate that community participation needs to be supported by capacity building and public education to contribute more effectively to village governance.

Internal control fundamentally plays an important role in ensuring effectiveness, efficiency, reporting reliability, and public accountability. Dewi (2022) demonstrated that internal control affects accountability when community participation operates in alignment with the principles of good governance. Hardiningsih et al. (2020) found that weak coordination with the community can reduce the effectiveness of control systems. Savitri and Diyanto (2023) explained that unstructured public participation may disrupt the implementation of formally established internal supervisory functions. Wigunawati and Ariani (2023) also stated that collaboration between the community and government officials must be regulated proportionally to avoid overlapping authority. This indicates that the effectiveness of internal control is determined not only by the existence of supervisory systems, but also by how community participation is implemented in governance practices.

6. The Role of Public Participation in Moderating the Relationship between Transparency and Accountability

The results of the study indicate that community participation is unable to moderate the relationship between transparency and village financial accountability. This finding suggests that community involvement has not been able to strengthen the influence of information disclosure on the accountability of village fund management. This may occur because communities still tend to be passive in supervising the use of village funds. In addition, village financial information is generally technical in nature, making it difficult for the public to understand. As a result, transparency has not yet developed into an effective mechanism of social control.

Theoretically, these findings can be explained through the perspective of Participation Theory proposed by Sherry Arnstein (1969), which emphasizes that not all forms of community participation possess the same quality. Participation at the level of tokenism—such as mere information sharing, consultation, or formalities—does not provide real power to influence decision-making processes or policy outcomes.

These findings are also consistent with recent empirical studies showing that transparency is not always directly proportional to accountability when it is not accompanied by high-quality community participation. Studies by Sofyani et al. (2020) and Heimstädt & Dobusch (2020) emphasize that public information disclosure does not automatically improve accountability without the community's capacity to understand, access, and utilize such information in supervisory processes. Furthermore, the results of this study are consistent with those of Damayanti & Nasution (2025), Wigunawati & Ariani (2023), and Purnamasari et al. (2024), which found that community participation does not significantly strengthen the relationship between transparency and accountability.

This study differs from the findings of Dewi (2022) and Hardiningsih et al. (2020), which found that community participation was able to strengthen the effect of transparency on accountability. These differences may be influenced by the level of public awareness, information literacy, and the social characteristics of rural communities. In many villages in South Sumatra, transparency has generally been implemented through the installation of banners or village budget information boards (APBDes), the presentation of activity reports during village deliberation forums, and the publication of village development activities. However, such information disclosure has not been fully accompanied by active community involvement in understanding, evaluating, and utilizing the information as a means of public oversight. Many community members still face limitations in understanding village financial reports, causing the disclosed information to be received merely as a form of information dissemination without being followed by social control actions.

7. The Role of Community Participation in Moderating the Relationship between Integrity and Accountability

The results of the study indicate that community participation strengthens the relationship between integrity and village financial accountability. These findings suggest that the integrity of village officials becomes more effective in improving accountability when the community is actively involved in supervision. According to Participation Theory proposed by Sherry Arnstein (1969), community involvement can create social control over government. In this context, community participation encourages village officials to be more cautious and responsible in managing village funds. These findings indicate that community oversight can strengthen the implementation of honesty and ethical values among village officials in village financial management.

From the perspective of Stewardship Theory, government officials are viewed as actors who possess a collective orientation and moral commitment to act in the public interest, such that their behavior tends to be based on the values of honesty, responsibility, and integrity (Davis et al., 1997; Donaldson & Davis, 1991). Within this framework, integrity becomes a key element that encourages officials to carry out their duties in a transparent and accountable manner. However, the effectiveness of integrity in generating accountability is determined not only by the internal factors of officials, but also by external factors, one of which is community participation. Community involvement functions both as a form of trust and as a mechanism of social control that strengthens the behavior of stewards in carrying out public responsibilities (Fung, 2015; Nabatchi & Amsler, 2014). Thus, community participation not only broadens the legitimacy of government actions but also strengthens the internalization of integrity values within public accountability practices. Therefore, although Stewardship

Theory emphasizes the importance of officials' integrity as the foundation of accountability, participation theory is needed to explain how community involvement strengthens and validates the implementation of these values in governance practices.

8. The Role of Community Participation in Moderating the Relationship between Organizational Commitment and Accountability

The results of the study indicate that community participation is unable to moderate the relationship between organizational commitment and village financial accountability. This finding suggests that community involvement has not been able to strengthen the influence of village officials' loyalty on village financial management. This condition occurs because organizational commitment is more internal in nature and difficult for the public to observe directly. In addition, communities tend to focus more on evaluating the outcomes of village development rather than assessing the loyalty of officials toward the organization. These findings indicate that strengthening organizational commitment requires more internal organizational development than community supervision.

Officials with high organizational commitment tend to be more responsible, disciplined, and consistent in carrying out governmental duties. Dewi (2022) demonstrated that commitment has a positive effect on accountability, particularly when supported by organizational and social environments that encourage public responsibility. Hardiningsih et al. (2020) also emphasized that officials' commitment is one of the important factors in supporting the creation of accountable governance. Therefore, commitment represents an important internal resource in achieving accountability in village governance.

CONCLUSION

Based on the results of the research conducted, it can be concluded that:

1. Internal control has a significant effect on the accountability of village governments. The effective implementation of internal control can improve transparency, the accuracy of financial reports, and the efficiency of village budget utilization.
2. Transparency does not have a significant effect on the accountability of village governments. Although transparency is considered a fundamental principle, its formal implementation has not been proven sufficient to improve the accountability of village governments.
3. Integrity does not have a significant effect on the accountability of village governments. The integrity values personally upheld by village government officials have not been statistically proven to be transformed into real and measurable accountability practices.
4. Commitment does not have a significant effect on the accountability of village governments. The level of commitment among village officials, without support from other contributing factors, has not been able to make a tangible contribution to improving village government accountability.
5. Community participation significantly moderates the relationship between internal control and accountability, but in a negative direction. Excessive or poorly directed public participation may weaken the effectiveness of internal control in creating accountability because it can lead to interventions that hinder the operation of formal supervisory systems.
6. Community participation is unable to moderate the relationship between transparency and accountability. Passive or symbolic forms of community participation are unable to strengthen or weaken the influence of transparency on accountability. As a result, existing transparency cannot be transformed into substantive accountability practices, and public trust is not optimally established.
7. Community participation can significantly and positively moderate the influence of integrity on accountability. Active, transparent, and constructive public participation

functions as an external reinforcement that safeguards the integrity of officials, thereby making its impact on accountability more evident.

8. Community participation does not moderate the influence of commitment on accountability. Suboptimal community involvement is unable to strengthen or weaken the relationship between officials' commitment and the level of accountability achieved. As a result, the commitment values held by officials are not effectively implemented in governance practices and do not produce a significant increase in public trust.

This study still has several limitations that need to be considered. First, the research was conducted only within village governments in South Sumatra, so the findings cannot yet be broadly generalized to all regions of Indonesia, which possess different social, cultural, and village governance characteristics. Second, this study employed a quantitative approach using questionnaire instruments, meaning that the data obtained were highly dependent on respondents' perceptions. This condition may allow for subjectivity bias in respondents' answers, particularly regarding variables related to integrity and organizational commitment. Third, this study examined only several variables in explaining village financial accountability. Meanwhile, there are still other factors that are suspected to influence the accountability of village fund management, such as the competence of village officials, the utilization of information technology, organizational culture, leadership style, and the quality of external supervision, which were not analyzed in this study.

Based on the findings of this study, village governments need to strengthen the implementation of internal control systems throughout all stages of village financial management, ranging from planning and implementation to reporting and budget evaluation. Strengthening internal control can be achieved through enhanced supervision, the implementation of stricter work procedures, and the improvement of village officials' capacity in financial management. In addition, village governments need to improve the quality of transparency and community participation by providing financial information that is more open, easier to understand, and more accessible to the public. Public education regarding village fund management also needs to be enhanced so that communities can perform supervisory functions more actively and constructively.

For future researchers, it is recommended to expand this study by incorporating other relevant variables and employing a mixed methods research approach to provide a deeper understanding of the factors influencing village financial accountability. Future studies may also be conducted in broader regions to generate more comprehensive findings with a higher level of generalizability.

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