



## Organizational commitment or community participation? Identifying the stronger driver of village SDGS achievement in Indonesia



 Bestari Dwi Handayani<sup>1\*</sup>

 Priantana Riha Dedi<sup>2</sup>

 Raudhatul Hidayah<sup>3</sup>

 Edy Suryanto<sup>4</sup>

<sup>1</sup>Department of Accounting, Faculty of Economics and Business, Universitas Negeri Semarang, Semarang, Indonesia.

<sup>1</sup>Email: [bestarihandayani@mail.unnes.ac.id](mailto:bestarihandayani@mail.unnes.ac.id)

<sup>2</sup>Department of Accounting, Faculty of Economics and Business, Universitas Syiah Kuala, Banda Aceh, Indonesia.

<sup>2</sup>Email: [rihadedi@usk.ac.id](mailto:rihadedi@usk.ac.id)

<sup>3</sup>Department of Accounting, Faculty of Economics and Business, Universitas Andalas, Padang, Indonesia.

<sup>3</sup>Email: [lovelyraudha@yahoo.com](mailto:lovelyraudha@yahoo.com)

<sup>4</sup>Department of Economics Education, Faculty of Teacher Training and Education, Universitas Lambung Mangkurat, Indonesia.

<sup>4</sup>Email: [edysuryanto@ulm.ac.id](mailto:edysuryanto@ulm.ac.id)



(+ Corresponding author)

### ABSTRACT

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The achievement of Village Sustainable Development Goals (SDGs) is a national priority in Indonesia; however, challenges such as corruption and limited transparency in village fund management continue to impede progress. This study examines the influence of community participation and organizational commitment as contingency variables on Village SDG achievement in Poncowarno District, Central Java. Using purposive sampling, 44 respondents participated in the study, with data collected through questionnaires and analyzed using multiple regression and moderation regression analysis (MRA) in SPSS. The results reveal that accountability in village financial management has a significant positive effect on Village SDG achievement ( $\beta = 0.744$ ; sig. = 0.000). Community participation shows a negative but insignificant effect ( $\beta = -0.012$ ; sig. = 0.526), while organizational commitment significantly strengthens the relationship ( $\beta = 0.030$ ; sig. = 0.006). The model's R Square of 0.725 indicates that 72.5% of the variation in Village SDG achievement is explained by the independent and moderating variables. These findings underscore the vital role of organizational commitment in fostering Village SDG outcomes. Strengthening commitment through capacity-building, leadership development, and institutional incentives is crucial for improving governance and accelerating sustainable development in Indonesian villages.

**Contribution/ Originality:** This research contributes to understanding that community participation is not as important as organizational commitment when it comes to enhancing accountability and sustainability, thereby contributing to the understanding of Village SDGs. It helps to fill the gap by offering practical suggestions for policymakers on how to improve internal governance systems to realize the developmental targets at the grassroots level.

## 1. INTRODUCTION

Village development has become one of the priorities in development agendas across many countries worldwide. The Indonesian government's commitment to achieving the welfare of rural communities is outlined in the National Medium-Term Development Plan (RPJMN) 2020–2024. The welfare of village communities is one of the implementations of the Indonesian government's Sustainable Development Goals (SDGs). Village governance in Indonesia has undergone significant changes since the enactment of Law Number 6 of 2014 concerning Village

Governance. The central government has made efforts to provide assistance of approximately IDR 1 billion per year, directly transferred to village governments. According to this policy, the goals of the village fund program include addressing poverty and inequality, encouraging rural infrastructure development, and increasing village and community income by stimulating local economic institutions. Thanks to this law, village governments are now granted autonomy to manage and regulate local affairs and community interests. The regulation explicitly affirms that the central government grants autonomy to village governments to manage the budget in order to develop the potential and assets of the village, aiming to improve community welfare and ultimately achieve better village-level SDGs.

However, several studies have shown that the government's role in achieving the SDGs has lacked evidence of strategic action disclosures to comprehensively plan, account for, and report SDG achievements (Muskanan, Tilt, Rao, & Whait, 2025). It appears that achieving the SDGs in Indonesia, particularly in rural areas, faces significant challenges due to poor compliance with transparency and accountability practices. Although the allocation of village funds by the Indonesian government is intended to promote community empowerment and sustainable development, in reality, corruption practices involving village officials have become a major obstacle to achieving these goals. In 2022, there were 155 recorded cases of village-level corruption, resulting in state losses exceeding IDR 381 billion, while bribery and illegal levies amounted to IDR 2.7 billion. According to a 2023 report from Indonesia Corruption Watch (ICW), village fund corruption dominated with a total of 187 corruption cases (KPK, 2023).

Indonesia, as a developing country, has implemented neoliberal reforms in hopes of curbing corruption more effectively (Umam, 2021). However, corruption remains one of the main issues not only in Indonesia's economy but also across all branches of government (Yustia & Arifin, 2023). In practice, individuals or groups in power often abuse their authority and seek financial discrepancies for unlawful gain (Putri, Argilés-Bosch, & Ravenda, 2024). In general, corruption not only causes financial losses for the state but also has widespread negative impacts on society. Furthermore, most corruption cases involving village funds often include village officials and government apparatus responsible for overseeing the planning and disbursement of village budgets.

This condition indicates that the village sector is among the most vulnerable to corruption. Ensuring effective governance and accountability in rural development initiatives worldwide remains complex (Permatasari et al., 2021). Accountability in village management is increasingly being questioned, especially when compared to the limited benefits felt by the community. Despite legal mandates requiring village governments to disclose and deliver information quickly to meet transparency standards (Putri et al., 2024), there is a need for research that explores how meaningful actions can contribute to the progress of national and global SDGs.

Research and literature on village fund governance remain limited, highlighting the need to examine how village fund management affects community welfare and sustainable development as part of priority spending. This study specifically focuses on the impact of accountability in managing village funds on the achievement of Village Sustainable Development Goals (SDGs). Most prior studies on village fund management have primarily employed qualitative approaches (Andari, 2021; Khoiriah & Perbawati, 2023; Saputra, Atmadja, Koswara, & Tama, 2021), leaving a gap in empirical evidence regarding its broader developmental impact. Furthermore, the relationship between accountability in village fund management and Village SDG achievement has not been thoroughly explored. Limited literature directly addresses this link, indicating that it has not received sufficient attention from the academic community. Some studies, such as those by Alkadafi, Wasistiono, Susanti, and Broto (2025); Diansari, Musah, and Binti Othman (2023), and Permatasari et al. (2021), argue that accountability in managing village funds does not significantly affect SDG outcomes, as the funds tend to focus heavily on infrastructure projects while overlooking other critical aspects of rural development. Conversely, research by Prasetyo, Putrini, and Hartanto (2021) and Rojak and Issalillah (2022) finds that accountability practices significantly enhance SDG achievements, particularly in improving local economic conditions and public service quality. Given these inconsistent findings, this study introduces community participation and organizational commitment as moderating variables, with the expectation

that they will clarify and potentially strengthen the relationship between village fund accountability and the achievement of Village SDGs.

Organizational commitment has been shown to enhance motivation and positive behaviors that contribute to achieving the SDGs (Gupta, Bakhrui, & Shankar, 2024; Listiawati et al., 2025). Several studies suggest that the quality of village governance is influenced not only by accountability systems but also by internal organizational factors such as the commitment of village officials (Gupta et al., 2024). Research in the local government sector shows that organizational commitment plays an important role in driving financial management activities and public services; however, it has not explicitly linked this to the achievement of Village SDGs. On the other hand, in the business context, it has been found that organizational commitment, specifically employees' commitment to organizational values, positively contributes to achieving sustainable integration agendas (Sani, Aziz, & Ibrahim, 2023). Although relevant, these findings have not been widely adopted in contextual studies at the village level, particularly in examining the role of organizational commitment as a variable that strengthens the relationship between village fund accountability and the achievement of Village SDGs.

This research aims to examine the influence of accountability in village fund management using a quantitative approach and hypothesis testing. The objective of this study is to evaluate the interaction of two moderating variables, community participation and organizational commitment, which we refer to as contingency variables, in determining the impact of financial accountability on Village SDGs. The findings of this research will offer insights, particularly concerning the role of community participation and organizational commitment in moderating the relationship between financial accountability and SDGs in villages. These two factors can act as drivers that strengthen the achievement of SDGs. From a theoretical standpoint, this study expands the discussion of stewardship theory, particularly in nonprofit public sector organizations, by analyzing the practices carried out by village governments in serving their communities. Explicitly, this research aims to uncover the impact of community participation and organizational commitment as variables that strengthen the accountability of financial management in villages in relation to achieving the SDGs. Furthermore, this study contributes to the theoretical discourse on stewardship theory in the public sector, especially in explaining the relationship between village financial management accountability and the SDGs.

## 2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### 2.1. Stewardship Theory as the Foundation of Research

This research is grounded in Stewardship Theory to understand the vital role of village officials in managing village funds with accountability. Stewardship Theory posits that management in the public sector is not driven by self-interest but by a sense of responsibility to serve the collective interests of the organization (Beshi & Kaur, 2020). In the context of village governance, village officials are positioned as stewards and managers committed to acting with honesty, transparency, and accountability in implementing development programs funded by village funds. Thus, their primary focus is on achieving the village's collectively agreed-upon goals, rather than personal gain.

As the main actors in public service, village governments are expected to be accountable for every decision and use of village funds to the community, which acts as the principal. Stewardship Theory explains that the success of village officials as stewards is reflected in their efforts to meet public expectations through effective, efficient, and transparent budget management (Muhammad, Mohd Hasnu, Ibrahim, Abdul Hamid, & Mohd Hanefah, 2022). This responsibility is not only administrative but also embodies noble values such as loyalty to the organization, commitment to service, and integrity in carrying out duties. Therefore, this theory provides a strong normative foundation to explain how accountability in village fund management is formed through the ethical behavior and moral responsibility of village officials.

Stewardship Theory serves as a robust conceptual foundation linking accountability in village fund management with the achievement of Village Sustainable Development Goals (Village SDGs). When village officials manage funds

responsibly and uphold values of trust and commitment to village advancement, the development process becomes more focused, inclusive, and sustainable (Schneider & Samkin, 2008). With high accountability, every allocation and use of village funds can be transparently accounted for to the community, ensuring that development programs address the real needs of the villagers and directly contribute to achieving the Village SDGs indicators. In this framework, Stewardship Theory not only explains organizational behavior but also acts as a driver for transforming village governance towards a more effective and sustainable direction.

### *2.2. Village Sustainable Development Goals (SDGs)*

The Sustainable Development Goals (SDGs) have become a globally adopted agenda by countries worldwide, including Indonesia, following the adoption of the 2030 Agenda by the United Nations General Assembly in 2015. Comprising 17 main goals and 169 specific targets, the SDGs aim to address global challenges such as poverty, social inequality, climate change, and environmental degradation. The Indonesian government responded to this commitment through concrete policies, including Presidential Regulation No. 59 of 2017, Bappenas Regulation No. 7 of 2018, and OJK Regulation No. 51/POJK.03/2017, which structurally encourage the integration of sustainability principles into national and regional development planning systems.

At the local level, villages are positioned as key actors playing an essential role in achieving the SDGs. This aligns with the fact that village governments are the closest governmental entities to the community and have the best understanding of local characteristics, challenges, and potentials. To accelerate development at the grassroots level, the government established Village SDGs as a strategic development guideline through Minister of Villages Regulation No. 13 of 2020 regarding the priority use of village funds in 2021. That year, a village fund allocation of IDR 72 trillion was directed toward supporting sustainable development indicators through concrete programs based on community participation.

Village SDGs are an adaptation of global development targets, tailored to the specific characteristics and needs of rural areas in Indonesia. This initiative encompasses various important dimensions such as poverty and hunger alleviation, equitable growth of the local economy, improved access to education and health services, environmental conservation, and the empowerment of women and child protection. Village SDGs are not merely administrative policy instruments but participatory development movements with tangible impacts, aiming to improve the welfare of rural communities and accelerate the achievement of national sustainable development goals.

### *2.3. Accountability in Village Fund Management (AVFM)*

Accountability is a critical element in financial management practices, especially when it directly impacts public welfare. McGrath and Whitty (2018) view accountability as an individual's responsibility for actions, task performance, or outcomes, and the obligation to report openly, particularly in managing and using public funds or assets. In this framework, an accountable individual must be able to explain and justify decisions and demonstrate transparency in resource management. Accountability is not just a control mechanism but also an ethical principle that upholds public trust in managing institutions. Even in the private sector, accountability has become a key concern to demonstrate internal commitment for the benefit of all stakeholders through sustainability reporting (Handayani, Widyaningsih, Supriyono, & Pamungkas, 2024). Furthermore, accountability is not only viewed from an individual behavioral perspective but also as part of institutional arrangements that require public actors to be answerable to specific forums. Mark (2010) explains that accountability is an institutional relationship designed to ensure effective oversight mechanisms in governmental duties. In the context of village fund management, accountability is assessed through institutional approaches that refer to applicable regulations. This approach emphasizes not only administrative compliance but also how village officials perform in accordance with good governance principles (Wibowo & Murwaningsari, 2024). A solid understanding of accounting is crucial in producing high-quality financial reports (Handayani, Ismiyati, & Astuti, 2023).

Accountability in village fund management plays a strategic role in promoting the achievement of Village SDGs. The quality of the institution in providing financial report explanations is a determining factor in achieving optimal accountability (Handayani, Rohman, Chariri, & Dapit Pamungkas, 2020). In this framework, Law No. 33 of 2004 (Undang, 2004) on the financial balance between the central and regional governments requires national financial information support for various studies. The transparency and accountability of village financial management must be justifiable and supported by legal and factual evidence (Muhammad et al., 2022). When village officials carry out their responsibilities in an accountable manner in terms of reporting, decision-making, and budget usage, this fosters governance that is transparent, responsive, and results-oriented. Accountable management enables communities to receive tangible benefits from village funds, including improved basic services and infrastructure development, as well as local economic empowerment, all of which align with SDG indicators. Therefore, the higher the level of accountability, the greater the opportunity for villages to achieve their Village SDGs.

*H<sub>1</sub>: Accountability in Village Fund Management (AVFM) has an impact on the achievement of Village Sustainable Development Goals (Village SDGs).*

#### 2.4. Community Participation (CP)

Community participation has long been a central tenet in development discourse and policy (Eversole, 2012), emphasizing the need to involve citizens meaningfully in addressing local issues (Khan & Haupt, 2006). The participatory paradigm encourages two primary approaches: (1) direct involvement in selecting, designing, and implementing development initiatives; and (2) integrating community feedback to ensure that programs are responsive and sustainable. However, participatory planning in Indonesia often remains symbolic and insufficiently responsive to local needs (Damayanti & Syarifuddin, 2020).

Although various studies have highlighted the importance of community participation in village development and the achievement of the SDGs, the findings are often inconsistent and do not provide a comprehensive picture of the role of social mechanisms in strengthening this relationship. Some studies have found that participatory-based development tends to be more sustainable and well-targeted (Dulkiah, Zainuri, & Azizah, 2023; Riera, Soto, & Molina, 2023). However, most of these studies still position community participation as an independent variable, rather than as a mediating variable that bridges the influence of other independent variables. Therefore, this study aims to fill that gap by positioning community participation as a mediating variable to provide both theoretical and practical contributions to inclusive and sustainable village development governance.

Despite these limitations, evidence shows that community involvement significantly improves the outcomes of development programs, including natural resource management and rural development. Effective participation must be seen as an ongoing process rather than a procedural formality, and its success depends on collaborative mechanisms free from political or bureaucratic interference (Ananga, Naiga, Agong', Njoh, & Vickers, 2021). Participation is both a right and a responsibility, enabling citizens to influence decisions that affect their lives (Cohen & Uphoff, 1980; United Nations Development Programme (UNDP), 1993). In village contexts, such participation enhances the effectiveness of sustainable development initiatives and empowers communities through village fund management (Sakdiyah, Rani, & Bharata, 2023).

Moreover, community involvement functions as a social oversight mechanism, promoting transparency and accountability in financial governance. Active participation not only supports planning and implementation but also safeguards the proper use of village funds for empowerment purposes (Sofia & Fitriyah, 2022). In this regard, community participation is proposed as a moderating variable that strengthens the relationship between accountable village fund management and the achievement of Village Sustainable Development Goals (Village SDGs).

*H<sub>2</sub>: Community Participation (CP) moderates the relationship between Accountability in Village Fund Management (AVFM) and the achievement of Village Sustainable Development Goals (Village SDGs).*

2.5. Organizational Commitment (CO)

Organizational commitment represents the psychological attachment of village officials to their institution, reflected in their willingness to uphold organizational goals, values, and responsibilities (Yoga & Wirawati, 2020). High organizational commitment motivates officials to work professionally, contribute meaningfully, and remain aligned with the village's mission, thereby improving public service delivery and fund management (Diansari et al., 2023).

Such commitment is especially crucial in promoting transparency and accountability in the use of village funds. Common challenges such as inadequate reporting systems and lack of documentation can hinder evaluations of fund effectiveness. Officials with strong commitment are more likely to mitigate these issues by ensuring responsible financial practices aligned with sustainable rural development goals (Ando, Sato, & Tanaka, 2024).

Therefore, organizational commitment is not only a personal value but also a structural asset that enhances accountable fund management. When officials are committed, they are more likely to document, report, and communicate fund usage transparently and ethically, thereby contributing to the achievement of Village SDGs (Savitri, Andreas, Diyanto, & Gumanti, 2020). Thus, organizational commitment is proposed as a moderating variable that reinforces the effect of accountable fund management on SDG achievement at the village level.

H3: Organizational Commitment (OC) moderates the relationship between Accountability in Village Fund Management (AVFM) and the achievement of Village Sustainable Development Goals (Village SDGs).

In this study, the proposed framework integrates Accountability in Village Fund Management (AVFM) with the achievement of Village Sustainable Development Goals (Village SDGs), incorporating Community Participation (CP) and Organizational Commitment (OC) as moderating variables. This approach offers a novel perspective that has not been widely explored in previous research, particularly in the context of village fund governance in Indonesia. The integration aims to provide a more comprehensive understanding of how accountability in managing village funds can effectively drive the achievement of sustainable development goals at the village level, taking into account the strategic roles of community participation and organizational commitment. The conceptual framework is illustrated in Figure 1.

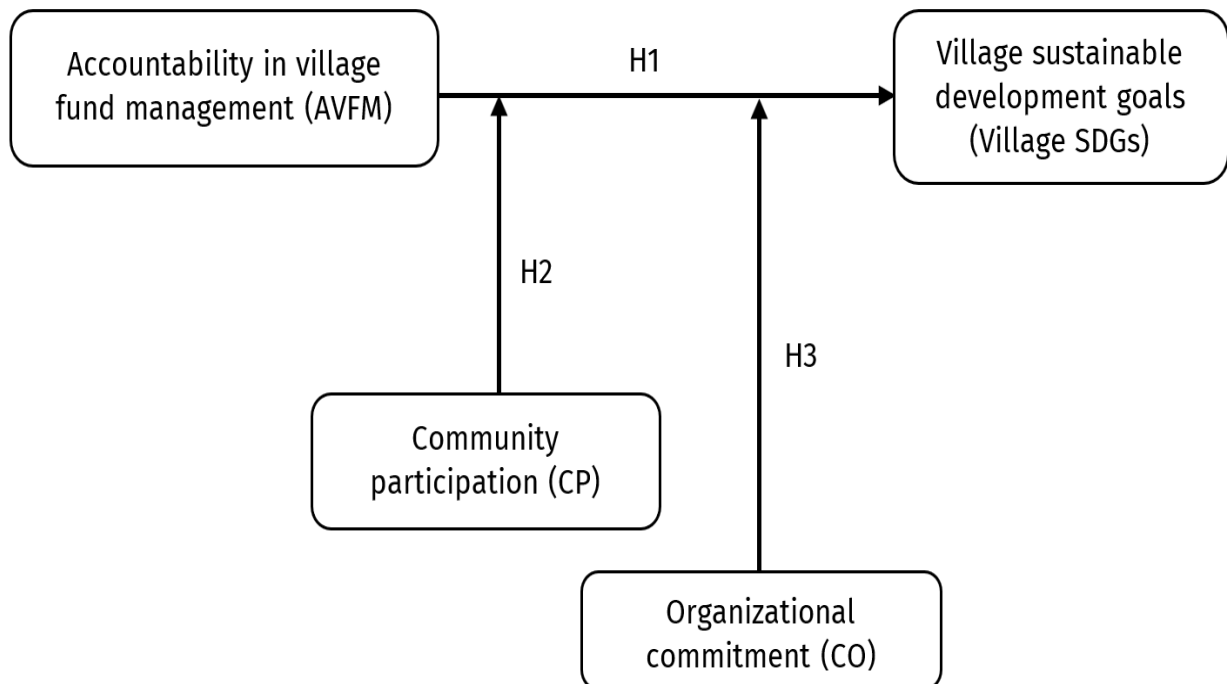


Figure 1. Research framework.

### 3. METHOD

#### 3.1. Population, Sample, and Data Collection Technique

The population in this study consists of all village fund management officials in the Village Head Office of Poncowarno Subdistrict, Kebumen Regency, encompassing a total of 11 villages. The research sample includes 44 village officials selected from these villages. A purposive sampling technique was employed to determine the sample, based on the following criteria: (1) the respondent must serve in the role of village head, village secretary, head of financial affairs, or head of welfare affairs; (2) the respondent must have at least one year of work experience; and (3) the respondent must hold a minimum educational qualification of junior high school or its equivalent.

This research involving human subjects has received prior ethical approval from the Ethics Committee of all respondents in this research. The study adheres to the ethical guidelines and protocols outlined by the committee, ensuring the protection of the rights and well-being of the participants involved. This study was approved by the Institutional Review Board of Universitas Negeri Semarang, Indonesia, under protocol number B/6963/UN37.1.7/PT.01.09/2025, dated May 9th, 2025. All participants provided informed consent prior to participation. Written consent was obtained for all adult participants. For minors, consent was secured from their legal guardians, with verbal assent obtained from the children. Verbal assent was used to ensure comfort and comprehension in younger participants.

Primary data were utilized in this study, obtained directly from the field by the researcher. Data collection was conducted through a structured questionnaire employing a five-point Likert scale, ranging from 1 (Strongly disagree) to 5 (Strongly agree). The research instrument was tested for both validity and reliability to ensure the accuracy and consistency of the data.

The SDGs Village variable was measured based on the indicators outlined in the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration (Permendes PDTT) No. 13 of 2020, which sets the priority for the use of village funds in 2021. This regulation identifies 18 goals and targets for village-level Sustainable Development Goals (SDGs), including: no poverty, zero hunger, healthy and prosperous villages, quality village education, gender equality, clean water and sanitation, clean and renewable energy, decent work and economic growth, sustainable village infrastructure and innovation, environmentally conscious consumption and production, climate action, village marine and terrestrial ecosystems, peace and justice, partnerships for village development, and dynamic village institutions and adaptive village culture.

#### 3.2. Variables, Measurement, and Data Analysis Technique

This study examines three main independent and moderating variables: accountability in village fund management, community participation, and organizational commitment, to assess their influence on the dependent variable, namely the achievement of Village Sustainable Development Goals (Village SDGs).

The accountability variable was measured using an instrument developed by Yunita and Christianingrum (2018), which includes indicators such as accuracy, transparency, validity, relevance, and reliability of information. The community participation variable was assessed using the scale proposed by Sakdiyah et al. (2023) with indicators including participation in decision-making processes related to village programs, involvement in budget planning, participation in monitoring and reporting, and engagement in evaluating budget implementation. Meanwhile, organizational commitment was measured using an instrument adapted from Diansari et al. (2023), which categorizes commitment into three dimensions: affective commitment (emotional attachment to the organization), continuance commitment (based on the perceived cost of leaving the organization), and normative commitment (a sense of obligation to remain in the organization). All variables were measured using Likert-scale-based items ranging from 1 (strongly disagree) to 5 (strongly agree). Instrument validity and reliability tests were conducted to ensure robustness in measurement.

The data analysis technique employed in this study included descriptive statistical analysis, classical assumption testing, and hypothesis testing using both multiple linear regression and moderated regression analysis (MRA). The regression model used to examine the direct effect of accountability on SDGs achievement is formulated as follows:

$$Y = a + b_1X_1 + e \quad (1)$$

Where:

Y = Achievement of Village Sustainable Development Goals (Village SDGs).

a = Constant value.

X<sub>1</sub> = Accountability in Village Fund Management.

e = Standard error.

The results, including the constant value and the beta coefficients for each variable, are obtained after the data is input and processed using SPSS. Additionally, the moderating effects of organizational commitment and community participation are tested using the Moderated Regression Analysis (MRA) model with the following equation:

$$Y = a + b_1X_1 + b_2M_1 + b_3M_2 + b_4X_1M_1 + b_5X_1M_2 + e \quad (2)$$

Where:

Y = Achievement of Village Sustainable Development Goals (Village SDGs).

a = Constant value.

X<sub>1</sub> = Accountability in Village Fund Management.

M<sub>1</sub> = Community Participation.

M<sub>2</sub> = Organizational Commitment.

b<sub>1</sub> = Regression Coefficient of the Independent Variable.

b<sub>2</sub>-b<sub>3</sub>=Regression Coefficients of the Moderating Variables.

b<sub>4</sub>-b<sub>5</sub>= Regression Coefficients for the Interaction of X<sub>1</sub> with M<sub>1</sub> and M<sub>2</sub>.

e = Error term.

## 4. EMPIRICAL RESULTS

### 4.1. Description of the Poncowarno Sub-District

Poncowarno Subdistrict is an administrative region in Kebumen Regency, Central Java Province, covering an area of approximately 27.35 km<sup>2</sup> and consisting of 11 villages. Figure 2 illustrates the division of village areas within the Poncowarno Subdistrict. Geographically, Poncowarno is bordered by Alian District to the north, Padureso to the east, Kutowinangun to the south, and Kebumen District to the west.

The area has a relatively flat to hilly terrain, predominantly used for productive agricultural land. Kebapangan Village is the largest village, with a total area of 3.53 km<sup>2</sup>. Land use variation in this area is quite significant, including over 1,000 hectares of rice fields, as well as areas for plantations, fields, and community-managed forests, which are sustainably utilized by the local population.

In terms of population, Poncowarno is home to more than 19,600 people, with a sex ratio of approximately 104 males for every 100 females. Soka Village has the highest population, with over 3,300 residents. The majority of the population adheres to Islam, and the primary livelihood sectors are agriculture and entrepreneurship. This reflects the characteristics of a rural area still dependent on natural resources, while also showing significant potential in the agricultural and agroindustry sectors.





Figure 2. Map of Poncowarno sub-district.

Social conditions indicate an increasing awareness of the importance of education. More than 6,500 people in the area have completed primary education (SD), and about 447 individuals have completed higher education. Although basic education facilities are available in almost all villages, the limited availability of secondary and tertiary education facilities remains a challenge. In terms of healthcare, Poncowarno is served by several community health posts (Posyandu) and active Family Planning (KB) programs, contributing to improvements in maternal and child health.

In the context of development and village governance, the Village Fund allocation plays a significant role in strengthening village institutional capacity and improving community welfare. For instance, in 2023, Soka Village received a Village Fund allocation of over IDR 1.1 billion. This fund was used to finance various priority programs, ranging from infrastructure development to community empowerment. According to (Permatasari et al., 2021), the Village Fund is a crucial foundation in realizing village independence, aligned with the achievement of Sustainable Development Goals (SDGs) at the local level. With its demographic, geographic, and socio-economic potential, Kecamatan Poncowarno represents an important rural area that is continuously developing and transforming toward an independent and sustainable village.

The selection of Poncowarno District as the research site is based on strategic considerations and the unique characteristics of the area in the context of village fund management and the achievement of Village SDGs. Poncowarno is one of the recipients of village funds in Kebumen Regency, Central Java, with notable variation in fund allocation across its villages. Notably, one of its villages receives the smallest amount of village fund assistance

in the entire regency, highlighting disparities in resource distribution. This condition provides an opportunity to closely examine how limited funding affects management strategies, accountability, community participation, and organizational commitment in striving to achieve sustainable development goals. Therefore, Poncowarno offers a relevant and representative context for analyzing the dynamics of Village SDG achievement amid fiscal constraints and local governance challenges.

#### 4.2. Respondent Profile

The respondents in this study were village officials from all 11 villages in Kecamatan Poncowarno who met the criteria, namely the village head, village secretary, head of finance affairs, and head of planning affairs. The selection of respondents refers to the Ministry of Home Affairs Regulation No. 20 of 2018, where the village head is responsible for managing village finances, the village secretary coordinates the implementation of financial management, the head of finance affairs is responsible for managing the village treasury, and the head of planning affairs is in charge of budget implementation activities. The village head is also responsible for managing the village treasury.

The total number of respondents in this study was 44, with 4 respondents from each village in the survey. Table 1 provides information regarding the distribution and return of questionnaires. Table 1 shows that the response rate was 100% for all questionnaires distributed to the respondents. Additionally, since all collected questionnaires were completed correctly by the respondents, all the collected questionnaires were used in the next stage, which is the data processing stage of the research.

**Table 1.** Distributed and returned questionnaire details.

Questionnaire	Total	Percentage
Distributed questionnaires	44	100%
Unreturned questionnaires	0	0%
Unreturned questionnaires (Actual)	44	100%
The questionnaire used	44	100%
Response rate	44/44 x 100%	100%
Usable response rate	44/44 x 100%	100%

Additionally, based on the 44 questionnaires used in this study, the respondent demographics can be explained by variables such as age, highest education level, and years of work experience. Table 2 provides the following information regarding the demographics of the respondents in this study.

**Table 2.** Distributed and returned questionnaire details.

No.	Variable	Classification	Total	Percentage (%)
1	Age	20 – 35 years old	8	18.2
		36 – 50 years old	23	52.2
		> 50 years old	13	29.6
		Total	44	100
2	Last education	Senior High School	26	59
		D1	3	6.9
		D2	1	2.3
		D3	4	9.1
		S1	10	22.7
		Total	44	100
3	Length of employment	< 1 year	3	6.8
		1 – 5 years	27	61.4
		> 5 years	14	31.8
		Total	44	100

Table 2 shows there are 8 respondents aged 20-35 years, or 18.2%, 23 respondents aged 36-50 years, or 52.2%, and 13 respondents aged over 50 years, or 29.6%. It can be concluded that the majority of respondents in this survey are between the ages of 36 and 50. Village officials in this age group are considered to be in a stage of career and cognitive maturity, enabling them to address issues faced during the budget implementation process and ensure accountability in managing village funds to achieve sustainable development and community welfare.

According to Table 2, there are 26 respondents with the highest education level being high school (59.0%), 3 respondents with a D1 diploma (6.9%), 1 respondent with a D2 diploma (2.3%), 4 respondents with a D3 diploma (9.1%), and 10 respondents with a bachelor's degree (22.7%). It can be concluded that the majority of village officials have completed high school. With their educational background and a desire to participate in village fund management training, these village officials are able to effectively manage village funds during their duties. This allows them to ensure accountability in managing village funds to achieve sustainable development and community welfare (Ando et al., 2024).

Table 2 shows that there are 3 respondents with less than 1 year of service (6.8%), 27 respondents with 1 to 5 years of service (61.4%), and 14 respondents with more than 5 years of service (31.8%). In conclusion, the respondents in this study have an average length of service of between 1 and 5 years. This work experience reflects how effectively village officials perform their functions. Over time, village officials will gain experience that enhances their ability to perform their duties. Therefore, a combination of experience and the willingness to continue learning will further strengthen their technical knowledge and work skills, facilitating the village institution's task of managing village funds for the benefit of community welfare and sustainable development.

#### 4.3. Descriptive Statistics

The Pearson correlation test was used to assess the validity of the instruments in this study with the assistance of Statistical Product and Service Solution (SPSS) software. Based on the findings from the instrument validity test, it was found that all the question items in the questionnaire (research instrument) had Pearson correlation values greater than 0.3, indicating that the items in the questionnaire used were valid.

The Cronbach's alpha ( $\alpha$ ) method was used to measure the reliability of the test in this study, utilizing the Statistical Product and Service Solution (SPSS) program. If the alpha coefficient is greater than 0.6, the instrument is considered reliable (Zeng, Liu, Gong, Hertogh, & König, 2021). The results of the reliability test indicated that the research instrument was considered reliable because the Cronbach's alpha value was greater than 0.6. Specifically, Community Participation (CP) obtained a reliability score of 0.87, Organizational Commitment (OC) scored 0.89, and the Achievement of Village Sustainable Development Goals (Village SDGs) scored 0.83. The reliability test confirmed that the research instrument was reliable because the Cronbach's alpha value exceeded 0.6.

Table 3. Descriptive statistic.

Variables	N	Min.	Max.	Mean	Std. deviation
Community participation (CP)	44	29	29	34.6	3.767
Organizational commitment (CO)	44	23	23	28.68	2.781
Achievement of village sustainable development goals (Village SDGs)	44	37	55	47.57	4.957
Valid N (Listwise)	44	-	-	-	-

Table 3 shows descriptive statistics for each variable. Community participation has values between 29 and 45, with an average of 34.60 and a standard deviation of 3.767, indicating moderate variability in the data. Organizational commitment ranges from 23 to 35, with an average of 28.68 and a standard deviation of 2.781, showing a relatively consistent distribution. Finally, accountability in the management of village funds ranges from 37 to 55, with an average of 47.57 and a standard deviation of 4.957, showing a moderate spread of the data. The normality test, conducted using the 1-Sample Kolmogorov-Smirnov technique, yielded a significance value of 0.200, indicating that

the variables pass the normality test as the result is greater than 0.05. Furthermore, the multicollinearity test showed that the Variance Inflation Factor (VIF) for all variables (X1, M1, and M2) was below 10, indicating no multicollinearity. The heteroscedasticity test also demonstrated that all variables passed, as their significance values were above 0.05, indicating that the data is free from heteroscedasticity.

#### 4.4. Hypothesis Testing Results

Before interacting with the moderating variables, the hypothesis testing results were used to evaluate the first alternative hypothesis (H1). The findings are presented in Table 4. According to Table 4, the effect of the village fund management accountability variable on the village SDGs has a significance value of 0.000, which is less than the alpha value of 0.05 ( $0.000 < 0.05$ ). This indicates that H1 is accepted, suggesting that village fund management accountability has a direct impact on the village SDGs. The beta coefficient for village fund management accountability is 0.744, indicating a positive effect.

**Table 4.** Results of the direct effect test on the achievement of village sustainable development goals (Village SDGs).

Variables	Beta coefficient value (B)	Significance	Information value
Achievement of village sustainable development goals (Village SDGs)	0.744	0.000	Accepted

Table 4 shows the hypothesis test regarding the effect of village fund management accountability with two moderating variables, namely community participation and organizational commitment, on the village SDGs, conducted using the Moderated Regression Analysis (MRA) technique. Table 5 presents the results of the MRA test. According to Table 5, one of the two interactions between the moderating variables and the village fund management accountability variable (X1), specifically, the interaction between village fund management accountability and organizational commitment (X1\*M2) has a significant impact. Table 4 also shows the direction of the influence of these two moderating variable interactions, where X1\_M1 has a negative value, indicating that this moderating interaction weakens the effect, and X1\_M2 has a positive value, indicating that this moderating interaction strengthens the effect of village fund management accountability on the village SDGs.

**Table 5.** Test results for the interaction effect of achievement of village sustainable development goals (Village SDGs) and moderation variables.

Variable	Beta coefficient value	Significance	Information value
Constant	67.027	-	-
Management accountability village fund (X1)	0.738	0.048	-
Community participation (M1)	1.16	0.269	-
Organizational commitment (M2)	1.23	0.037	-
Moderation interaction X1*M1	-0.012	0.526**	Rejected
Moderation interaction X1*M2	0.030	0.006	Accepted

**Note:** \* Indicates the interaction between the moderation variables and management accountability (X1), specifically X1M1 and X1M2. The statistical results show that the interaction X1M1 is rejected (not significant), while the interaction X1M2 is accepted (significant\*\*).

Table 5 presents the test results for the interaction effect between the achievement of Village Sustainable Development Goals (Village SDGs) and the moderation variables. Based on the results of the moderated regression analysis (MRA), the obtained model is as follows:

$$Y = 67.027 + 0.738 X1 + 1.160 M1 + 1.230 M2 - 0.012 X1 * M1 + 0.030 X1 * M2$$

In addition to evaluating the alternative hypotheses, Table 6 and 7 provide the correlation coefficient test, the determination test, and the model feasibility test (F-test). Based on Table 6, the correlation coefficient (R) is 0.851, which is greater than 0.50, indicating that the relationship between the independent and moderating variables and the dependent variable is quite strong in this study.

**Table 6.** Test results for the coefficient of determination.

R	R square
0.851	0.725

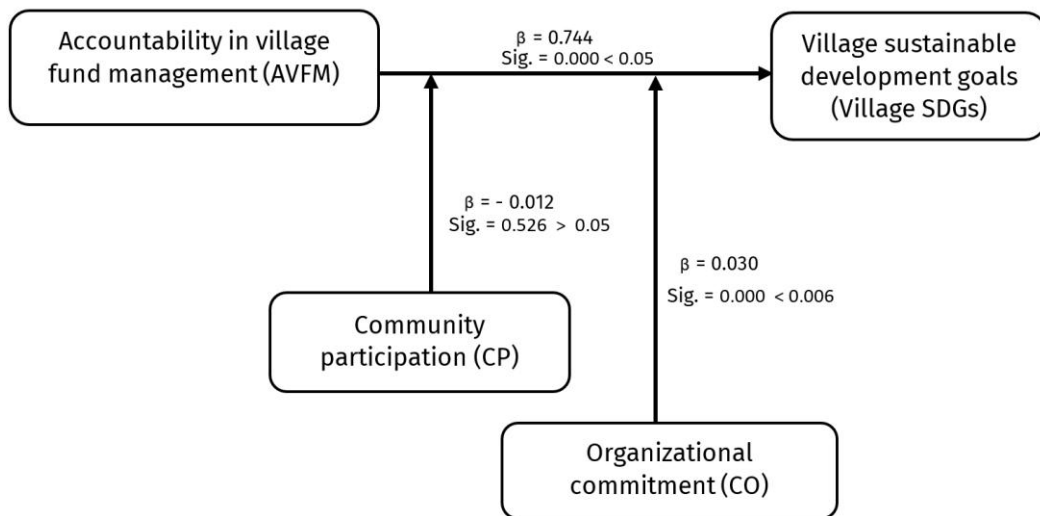
Based on Table 6, the data obtained for the F value is 60.009, with a significance value of 0.000, which is smaller than alpha (0.05). Therefore, it can be concluded that the model is feasible for use in the study.

**Table 7.** F Model feasibility test results.

F	Significance value
60.009	0.000

Table 7 presents findings indicating that the accountability of village fund management has a positive and significant impact on the achievement of Village SDGs. The magnitude of this effect is represented by a beta coefficient of 0.744, which supports H1. Overall, the results of the research model test, shown in Figure 1, reveal several key findings regarding the influence of the variables in the research framework on the village SDGs. The hypothesis test was conducted to examine the relationship between village fund management accountability (X1), community participation (M1), and organizational commitment (M2) in achieving the village SDGs.

Figure 3 presents the results of the hypothesis testing, showing that the coefficient of determination (R Square) is 0.725, as shown in Table 6. This indicates that 72.5% of the variance in the dependent variable can be explained by the independent and moderating variables included in this study, while the remaining 27.5% is attributed to other factors not captured by the research model.



**Figure 3.** Results of the hypothesis testing.

## 5. DISCUSSION

The achievement of Village Sustainable Development Goals (Village SDGs) has become an important agenda in strengthening the independence and welfare of rural communities by the Indonesian government. Within the framework of the Sustainable Development Goals (SDGs), villages play a strategic role as the front line in achieving inclusive, participatory, and sustainable development. Rural areas hold a crucial position in achieving the SDGs, making it essential to evaluate the transition process toward sustainability in these areas (Liu et al., 2024). However, the weakening of village capacity in effectively implementing autonomy and maintaining integrity against corruption practices remains a major challenge that must be addressed to achieve sustainable rural development.

The Indonesian government has allocated Village Funds as a key policy instrument to support this transformation. However, the effectiveness of Village Fund management heavily depends on the quality of

governance, including accountability, community participation, and organizational commitment at the village government level, which has not been widely studied in previous research. This study offers a conceptual framework to evaluate how community participation and organizational commitment contribute to achieving the SDGs at the village level, influenced by the accountability of village fund management. The framework establishes a conceptual connection between accountability in managing village funds and the success of achieving the SDGs, moderated by the level of community participation and organizational commitment in its implementation.

The findings of this study demonstrate that accountability in village fund management (X1) exerts a positive and significant influence on the achievement of the Village Sustainable Development Goals (Village SDGs), with a beta coefficient of 0.738 and a significance level of 0.048, supporting H1. The findings of this study demonstrate that accountability in village fund management (X1) exerts a positive and significant influence on the achievement of the Village Sustainable Development Goals (Village SDGs), with a beta coefficient of 0.738 and a significance level of 0.048, supporting H1. The study's results confirming the positive influence of accountability on village SDGs align with the thoughts of [McGrath and Whitty \(2018\)](#), who emphasize the importance of responsibility in public financial management. This reflects how accountability not only serves as a control tool but also as an ethical principle underlying public trust in government institutions. Village authorities, considered competent in carrying out their duties, along with full dedication in managing village finances, positively contribute to the achievement of broader sustainable development goals, such as improving infrastructure, basic services, and local economic empowerment, which are part of the Village SDGs.

This finding is also consistent with previous studies that show a positive relationship between accountability in managing village funds and the achievement of Village SDGs. Research by [Sakdiyah et al. \(2023\)](#) and [Diansari et al. \(2023\)](#) supports the findings of this study, indicating that higher accountability allows village officials to manage finances transparently, responsively, and result-oriented. The application of good governance principles at the village level, driven by clear and effective accountability mechanisms, is a key factor in improving the quality of village fund management and ultimately supporting the optimal achievement of Village SDGs.

[Table 5](#) shows that the interaction of the community participation moderating variable does not strengthen the positive influence of village financial accountability on the achievement of Village SDGs. The beta coefficient is also negative, -0.012, with significance greater than 5%. This means that the second alternative hypothesis (H2) is rejected. This finding is in line with recent studies by [Nafsiah and Diana \(2020\)](#) and [Yustikasari, Gemiharto, and Ayuningtyas \(2021\)](#), which revealed that community participation does not influence the achievement of Village SDGs. [Akbar, Flacke, Martinez, and van Maarseveen \(2020\)](#) found that community participation in Musrenbang activities (community development planning meetings) for discussions and decision-making regarding SDGs achievement only involves certain stakeholders, and even elite groups can control who participates, while marginalized groups, such as people with disabilities and the poor, are excluded. [Damayanti and Syarifuddin \(2020\)](#) found that village planning forums do not involve the community inclusively, as communities are only represented by village leaders who generally have close ties to the government. Therefore, rural development processes in Indonesia have not been able to translate and address the needs of the community. [Kenny, Farmer, Dickson-Swift, and Hyett \(2015\)](#) emphasize that although policymakers often recommend community participation as a good approach for rural development, the implementation of such policies must go beyond formal symbolism that does not align with the actual conditions of the community.

The failure of the community participation moderating variable to strengthen the positive influence of village financial accountability on the achievement of Village SDGs may be due to the fact that the community has not yet been fully engaged in the planning, allocation, and realization of expenditures sourced from Village Funds to support SDG targets. One possible cause is the gap between community needs and the indicators set in the SDGs. This gap can result in programs or activities funded by Village Funds that are not aligned with SDG achievement indicators, thus reducing the effectiveness of Village Funds in supporting sustainable development goals.

According to the findings in [Table 5](#), the interaction of the organizational commitment moderating variable strengthens the positive influence of village financial accountability on the achievement of Village SDGs. The beta coefficient is positive at 0.030 and significant at 0.006, indicating that organizational commitment enhances the positive impact of village financial accountability on the achievement of Village SDGs. This finding supports the third alternative hypothesis (H3) and confirms the Stewardship Theory, which asserts that a civil servant, in this case, a village official, must have a strong organizational commitment to improve the welfare of their village community and focus on achieving Village SDGs. One strategy to improve services is to recognize and enhance the quality of work programs developed for the benefit of the village community. This is also a way for village officials to provide accountability to the community for the Village Funds allocated by the central government.

This finding supports previous research by [Atiningsih \(2020\)](#), [\(Dermawan, Erlina, & Abdhy, 2022\)](#), and [Savitri, Andreas, and Diyanto \(2019\)](#). Organizational commitment is defined as an individual's attitude aligned with the goals of the organization because the individual feels they are part of the organization ([Ando et al., 2024](#)). A village official with a strong organizational commitment will certainly work hard to promote sustainable development and improve the welfare of rural communities.

The results of the coefficient of determination test in [Table 6](#) show an R value of 0.851 and an R Square of 0.725, indicating that 72.5% of the variation in Village SDG achievement can be explained by the model, which includes X1 (accountability), M1 (community participation), M2 (organizational commitment), and their interaction terms. The remaining 27.5% is influenced by factors outside the scope of this study. Furthermore, the F-test results in [Table 7](#) show an F value of 60.009 with a significance level of 0.000, confirming that the regression model is statistically valid and reliable. These findings reinforce the critical role of accountability and organizational commitment in village fund management as key drivers of sustainable development at the village level. While community participation remains important, it did not show a statistically significant moderating effect in this context. Notably, the significant interaction between organizational commitment and financial accountability aligns with the principles of Stewardship Theory, which asserts that public officials, including village leaders, are stewards of entrusted resources and must prioritize the community's welfare. A strong sense of organizational commitment ensures that village officials fulfill their duties with integrity, manage funds transparently, and remain focused on long-term development objectives. In this regard, organizational commitment emerges as a vital reinforcing factor that enhances the impact of accountability and facilitates the successful achievement of Village SDGs.

Stewardship Theory further supports the notion that when village officials exhibit high levels of organizational commitment, they are more likely to work diligently toward the development of their communities, focusing on actions that will benefit the village as a whole. This is evident in the study's findings, where the commitment of village officials positively influences the management of village funds, ensuring that resources are allocated efficiently for projects that align with the SDG indicators. By applying Stewardship Theory, this study underscores the importance of cultivating a sense of responsibility and commitment within village leaders, which is essential for driving meaningful progress in rural development and achieving the SDGs.

## 6. CONCLUSIONS, IMPLICATIONS AND RECOMMENDATIONS

### 6.1. Conclusion

This study demonstrates a significant positive effect of financial accountability in village fund management on the achievement of village fund goals. These findings confirm the relevance of Stewardship Theory, which suggests that good accountability in village fund management accelerates sustainable development and enhances public service in villages. However, the positive effect of financial accountability on the achievement of SDGs (Sustainable Development Goals) at the village level is not moderated (strengthened) by community participation. This is due to the low level of community participation in Poncowarno District in supervising, criticizing, and providing recommendations for improvements in village fund management. On the other hand, the positive effect of financial

accountability on achieving village SDGs is moderated (strengthened) by organizational commitment. This finding supports Stewardship Theory, which argues that village officials will strive to ensure accountable management of village funds in order to ensure sustainable village development through strong organizational commitment.

It should be emphasized that community participation does not moderate the impact of financial accountability on the achievement of SDGs in the villages. This is due to the low level of active participation in Poncowarno District in the supervision, evaluation, and feedback processes related to the management of the village funds. Without participatory monitoring, the level of community engagement in enhancing financial accountability is greatly restricted. On the other hand, organizational commitment does moderate the relationship, implying that village officials' strong commitment to their roles and responsibilities accentuates the impact financial accountability has on SDGs. This reinforces part of Stewardship Theory, which Koplitz described, claiming that village officials show strong internal motivation, which results in the responsible exercise of governance in the administration of the village's sustainable development goals.

While these findings are compelling, there are critical shortcomings that directly impact the scope of the results. The investigation was performed in a particular local government unit, the Poncowarno District, which might not represent the rest of the rural area's governance, sociocultural dynamics, and institutional strengths. The low levels of community participation documented in this study may not be typical of regions where there are higher levels of civic participation. In addition, other possible moderating or mediating factors, for instance, the political leader's level of activity in the region, the governing education level, or the social capital of the community, are not part of this study, which could impact the effectiveness of financial accountability frameworks.

## 6.2. Implications

The implications of these findings are highly relevant for the central government, provincial government, and particularly the government of Poncowarno District. It is essential to conduct regular training and workshops to maintain and improve accountability in village fund management. Additionally, the government of Poncowarno District should encourage greater community participation in overseeing village fund management. With increased community participation, the potential for abuse or mismanagement by village officials can be minimized. Furthermore, providing rewards and recognition to village officials who demonstrate a strong commitment to accountability in village fund management is crucial for promoting sustainable village development. This study also highlights the importance of considering other variables, such as organizational culture and institutional frameworks, that could contribute to or hinder accountability in village fund management.

As a strategic policy implication, efforts to accelerate the achievement of Village SDGs across Indonesia should focus on institutionalizing organizational commitment by implementing comprehensive capacity-building initiatives, fostering adaptive leadership development, and establishing performance-based incentive mechanisms that align individual and organizational goals with sustainable development priorities.

## 6.3. Recommendations for Future Research

The findings of this study highlight the critical importance of organizational commitment as a key factor in enhancing accountability and achieving Village SDGs, indicating that future research should focus on strengthening internal governance mechanisms that support increased commitment among village officials such as leadership training, incentive systems, digital reporting, and integrity-based performance evaluations. Further studies should also be conducted across more diverse and broader regions to produce more representative findings and explore the barriers to meaningful community participation through qualitative approaches. These recommendations are highly urgent and should serve as a strategic foundation for policy development by the Ministry of Villages and local governments, emphasizing interventions that go beyond symbolic community involvement and instead build robust, measurable, and sustainability-oriented internal systems for grassroots-level village development.



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**Transparency:** The authors state that the manuscript is honest, truthful, and transparent, that no key aspects of the investigation have been omitted, and that any differences from the study as planned have been clarified. This study followed all writing ethics.

**Data Availability Statement:** Upon a reasonable request, the supporting data of this study can be provided by the corresponding author.

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