

Strengthening Village Officers' Accountability: The Effect of Competence, Commitment and Community Participation

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Abstract

This study explores the factors that influence how transparently and responsibly village officials manage their duties, particularly in handling village fund allocations. As these officials hold significant responsibility for public resources, ensuring accountability is essential for effective local governance. The research focuses on three key areas: the professional skills of the staff, their loyalty to the organization, and the level of involvement from the local community. Data analysis was carried out using the Multiple Linear Regression Analysis method to test the influence of independent variables on the dependent variable both partially and simultaneously. The findings reveal that the professional competence and expertise of village officials are the most critical factors in ensuring high-quality public service and reliable management. When officials possess the necessary knowledge and technical abilities, the overall standards of accountability improve significantly. Interestingly, the study found that internal commitment to the office and social oversight from residents do not yet play a major role in driving these standards at the local level. These results suggest that to achieve more professional and trustworthy village administration, the primary focus should be on enhancing the practical training and human resource development of the officials. By prioritizing skill-building, local governments can ensure that public funds are managed more effectively for the benefit of the community. Data analysis was carried out using the Multiple Linear Regression Analysis method to test the influence of independent variables on the dependent variable both partially and simultaneously.

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1. Introduction

The implementation of good governance at the village or sub-district level has become a pivotal issue, particularly as smaller administrative structures now manage substantial budget allocations directly (Hahury, 2020; Setyabudi, 2026). Public accountability stands as the primary pillar ensuring that every cent of community and state funds is utilized transparently and responsibly (Nurhalizal et al., 2024). Fundamentally, accountability represents an agent's obligation to report and disclose all activities under their responsibility to the authorized parties (Setyabudi, 2026). At the sub-district level, high performance reflects the apparatus's ability to execute governance tasks and community empowerment transparently. In Bendo District, Magetan Regency, the demand for official accountability continues to rise alongside the increasing complexity of public services and the critical expectations of the community. However, in practice, obstacles remain in the open dissemination of work program information, suggesting that the accountability system has not yet reached its full potential. The situation in Bendo District reveals specific hurdles, such as weak communication between officials and the public, which hinders transparent information flow.

Theoretically, accountability is shaped by both institutional capacity and stakeholder engagement (Androniceanu, 2021; Ridwan, 2003; Ruhayat et al., 2025). Thus, it can be argued that accountability is heavily influenced by the internal capacity of the individuals running the organization, namely their professional competence. Officials possessing adequate regulatory knowledge and technical skills tend to be more compliant with standard operating procedures. Prior studies (Farida & Dewi, 2018; Hariyani & Sudrajat, 2016; Saputra et al., 2019; Suryani & Suprasto, 2021) are consistently demonstrate that competence is a fundamental prerequisite for enhancing the performance and accountability of government agencies. However, technical proficiency alone is insufficient without psychological dimensions such as organizational commitment. A strong sense of commitment ensures that officials maintain integrity even when formal supervision is limited. The importance of competence as a primary determinant of accountability aligns with the findings of Sawitri & Gayatri (2021) and Suryani & Suprasto (2021), who emphasize that village officials with a deep understanding of reporting systems and financial regulations tend to produce more accountable fund management. Competence is not merely an individual attribute but an organizational instrument to mitigate the risk of administrative errors. This is further supported by Arifah et al., (2022), who link competence to managerial performance, where competent officials are able to transform responsibilities into measurable and transparent outcomes.

Within the dimension of organizational psychology, commitment acts as the engine of integrity for public officials (Agustina et al., 2021; Pradesa et al., 2021). Suryani & Suprasto (2021) provide empirical evidence that organizational commitment strengthens the relationship between compliance and accountability. Nevertheless, an interesting debate exists in the literature; Widajantie (2021) found contrasting results, suggesting that institutional commitment sometimes fails to exert a significant partial influence on regional financial management obligations if it is not supported by other environmental factors. This research gap provides an opportunity for the current study to re-examine the extent to which organizational commitment functions within the local government ecosystem in the Magetan region.

The discourse regarding public sector accountability at the village and sub-district levels shows inconsistent dynamics, particularly concerning internal determinants like competence and commitment. On one hand, Hasibuan & Chaidir (2022) and Kurniawan et al., (2024) provide robust empirical evidence that apparatus competence and organizational commitment are crucial factors consistently enhancing financial management accountability. These findings reaffirm that technical capability, paired with organizational loyalty, is the key to minimizing budget deviations. On the other hand, this perspective is challenged by Bilung et al., (2023), whose findings indicate that in certain contexts, organizational commitment does not significantly influence the accountability of village fund management, pointing toward other more dominant situational factors.

Inconsistencies are also strikingly evident regarding the variable of community participation. In a study by Hasibuan & Chaidir (2022), community participation is positioned as an effective pillar of social control to drive accountability. Conversely, Bilung et al., (2023) discovered that community participation had no impact on accountability in village fund management. This contradiction is further complicated by Fitra et al., (2024), who noted that while competence, commitment, and community participation showed positive directions, their effects were not significant in the context of Agam Regency. Such varying results suggest that the role of the community in safeguarding budget transparency remains highly dependent on the social structures and political cultures of each respective region.

Furthermore, recent literature has begun to explore these variables not merely as direct influences, but as critical contingency factors. A study by Jati et al., (2023) presented unique and somewhat counterintuitive findings, suggesting that community participation might actually weaken the impact of official competence on the accountability of village fund management. This anomaly suggests that high levels of public engagement, if not balanced with adequate governance literacy, can potentially hinder the operational effectiveness of competent officials. Conversely, organizational commitment consistently serves as a reinforcing factor for the relationship between competence and accountability, creating a dualistic dynamic between supportive internal drivers and fluctuating external forces.

Previous research continues to show inconsistent results, creating a significant research gap; while several studies identify a significant link between competence and village accountability, others fail to do so. Moreover, findings suggesting that community participation is either non-influential (Asrori et al., 2024; Bilung et al., 2023) or even detrimental (Aurelia et al., 2023; Jati et al., 2023) create a pressing urgency to re-examine this model in different locales, such as Bendo Sub-district. By taking these contradictions into account, this research aims to validate the roles of competence, commitment, and community participation within the sub-district government ecosystem to determine whether these factors are universal or deeply tied to specific local characteristics and bureaucratic structures.

The need for clean and responsible village governance has emerged as a major issue in the development of the region. This development emerges in line with the substantial mandate and financial support under the direct administration of village officials in ensuring the welfare of the people in their respective areas. However, the success of transparency does not entirely depend on the competence of the village officials. There is a human and social aspect in which the skills of the people are related to their loyalty to the organization, and the extent of public involvement in every process of decision-making. Without a balance between the internal organization and the public, the risk of mismanagement in resource allocation is high.

This study is essential for identifying the simultaneous relationship between these three factors in a semi-urban sub-district context. Literature on public sector accountability reveals a shift in focus from mere administrative compliance toward the inclusion of external elements, specifically community participation. Previous studies (Førsund, 2017; Sultan & Azeem, 2023) have begun exploring how public literacy and engagement serve as effective social control instruments. Nonetheless, a research gap persists where the link between community involvement and accountability often yields mixed results depending on local regional characteristics. This highlights the need for a more profound study that integrates internal aspects (competence and commitment) with external aspects (participation) within a single research model.

However, a very important aspect that is emphasized by this research is the importance of a strategic approach to community participation. Community participation is not just a mere formality that has to be observed by a research project like this; it is a necessity that must be fulfilled if a natural system of social control is to be achieved. Community participation is important because it acts as a reflection for village officials to see if the policies that are being implemented are indeed addressing the real needs of the people. By allowing the people to participate actively in a research project like this, a sense of ownership is achieved that directly promotes a sense of diligence and discipline by the officials as they become more aware of their social responsibility to the people that they are supposed to serve.

The conceptual model tested in this study is built on the premise that accountability is not a static organizational output, but rather the result of a dynamic interaction between the internal capacity of the apparatus and external supervisory pressures. The primary focus of this research is placed specifically on the accountability of village officials as the central "stewards" within the sub-district bureaucracy, rather than on general institutional accountability. This emphasis is crucial because the behavior and integrity of individual officials in executing standard procedures, responding to sanctions, and producing measurable work outputs are the primary determinants of clean governance success. Accordingly, this model positions the apparatus at the center of analysis, where professional responsibility is influenced by both technical and psychological dimensions.

Structurally, this model integrates competence, organizational commitment, and community participation as independent variables predicted to drive improvements in individual accountability standards. Competence is positioned as the foundational capability that enables officials to work in accordance with regulations, while organizational commitment acts as a moral bond ensuring loyalty to the values of honesty in the workplace. Complementing these internal drivers, community participation is included in the model as an external force providing social control for village officials. By testing this model, the research seeks to demonstrate that when an official possesses sufficient proficiency, high dedication to the organization, and a sense of being

monitored by their constituents, their level of personal accountability in managing sub-district duties will reach an optimal point.

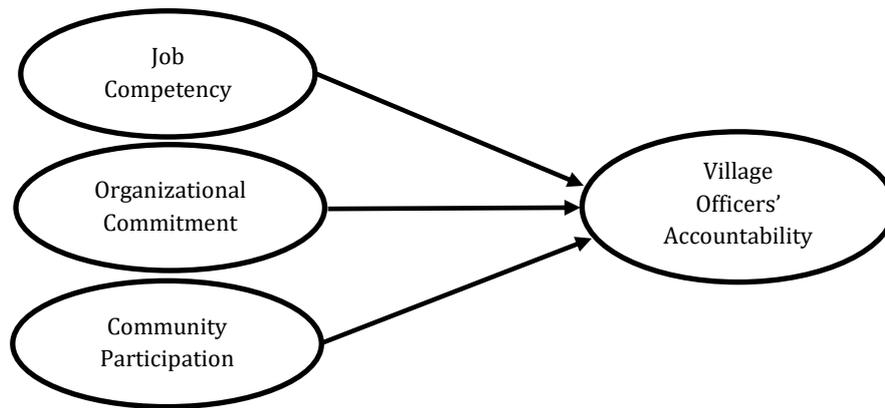


Figure 1. Conceptual Framework
Source : Developed in this study (2025).

This research is expected to provide a theoretical contribution regarding how these three determinants synergize in shaping accountable behavior among village officials in Bendo District. By understanding the causal relationships in this conceptual model, it is hoped that a new understanding will emerge that to improve the quality of reporting and transparency at the village level, interventions must be carried out directly by strengthening the capacity and integrity of individual officials. This synthesis of capability, commitment, and public control is the main essence of the proposed model to address the challenges of financial governance and public services at the level of government closest to the community.

2. Methods

This study employs an explanatory quantitative design to examine the causal relationships between variables within a sub-district government ecosystem. The decision to use a saturated sampling technique (census sampling) for all officials in Bendo Sub-district, Bendo District, is based on the rationale that while the available population is relatively small, it holds a strategically homogenous role in budget management. The sample consists of 60 stakeholders from Bendo Sub-district, Magetan Regency, comprising Civil Servants (ASN), non-ASN staff, members of the Community Empowerment Institution (LPM), and neighborhood heads (RT/RW). Specifically, the respondents include 28 RT heads, 24 RW heads, 3 LPM members, and 5 sub-district officials. By involving every element of the apparatus without exception, the study's internal validity is preserved, as the gathered data represents the full reality of the population. Data collection was conducted through structured questionnaires developed from operational indicators of competence, commitment, and participation. Each instrument item was designed to accurately capture the subjects' perceptions, preceded by a pilot test to ensure that Cronbach's Alpha and validity coefficients met rigorous academic reliability standards.

The operationalization of concepts in this study was meticulously designed to transform theoretical constructs into empirically measurable dimensions, ensuring data accuracy. The dependent variable is Apparatus Accountability (Y), which conceptually refers to the principle of official responsibility in achieving established work results (Asrori et al., 2024; Hariyani & Sudrajat, 2016). Operationally, this is measured through three primary indicators: the alignment of task execution with standard operating procedures, the existence of sanctions for errors or negligence, and the availability of measurable outputs and outcomes from every governmental activity. This emphasis on measurable results is crucial to ensure that accountability is not merely an administrative formality but a tangible manifestation of public service.

Regarding the independent variables, Competence (X_1) is defined as the individual characteristics that drive effective performance in specific work situations. Drawing on previous

empirical studies (Jati et al., 2023; Widajantie, 2021), competence is viewed not only through technical aspects but also psychological dimensions, encompassing knowledge, skills, and self-concept. Furthermore, Organizational Commitment (X_2) is operationalized as a psychological state reflecting an official's loyalty and attachment to their institution. Based on the perspective from previous studies (Apriliawati & Hutnaleontina, 2025; Larossa et al., 2026; Putranto et al., 2022), this variable is measured through affective commitment (emotional attachment), continuance commitment (the perceived cost of leaving the organization), and normative commitment (a moral obligation to remain faithful to one's duties).

Community Participation (X_3) is viewed as the active engagement of citizens within the development ecosystem at the sub-district level. Referring to (Hasibuan & Chaidir, 2022; Larossa et al., 2026) concept, participation is measured through four critical stages of the public program cycle: involvement in decision-making, the implementation of planned programs, monitoring and evaluation, and the utilization of development outcomes by the residents. All indicators for these four variables were integrated into a Likert-scale questionnaire, allowing the researcher to capture the gradations of respondents' perceptions precisely and objectively for further regression analysis.

The data collection protocol was executed systematically using a field approach that prioritizes research ethics and objectivity. The researcher provided direct assistance during the survey process to minimize interpretative bias regarding questions on accountability and organizational commitment. The rationale for using a questionnaire is its ability to quantify behavioral phenomena and perceptions into objective numerical data. Once gathered, the data underwent rigorous cleaning and coding before undergoing classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests. This stage is vital to ensure that the resulting regression model is the Best Linear Unbiased Estimator (BLUE), preventing misleading interpretations.

Final data analysis was conducted using multiple linear regression techniques to measure the partial and simultaneous contributions of each variable. This technique was selected to identify the most dominant influence, which is essential for determining managerial policy priorities at the sub-district level. The analysis protocol continued with hypothesis testing using T-tests and F-tests to determine the significance of competence, commitment, and participation on accountability. Additionally, the coefficient of determination (R^2) was calculated to evaluate the model's capacity to explain the variance of accountability at the research site. All procedures were performed using statistical software to guarantee calculation precision and the accuracy of the data interpretation.

3. Results and Discussion

The analysis of the respondent profiles reveals that the Bendo Sub-district apparatus is dominated by personnel with extensive years of service and adequate educational backgrounds. This demographic composition serves as a fundamental asset for fostering a culture of accountability. Based on descriptive statistics, the competence variable (X_1) recorded the highest mean score of 4.40, indicating that the officials possess a profound understanding of their primary duties and functions. This result is closely aligned with the findings for organizational commitment (X_2) and community participation (X_3), which achieved average scores of 4.38 and 4.37, respectively. The high perception across these three independent variables correlates directly with the accountability value (Y), which falls into the "very high" category (4.38). This suggests that, in general, the accountability mechanisms at the research site are functioning in accordance with established standards.

The validity of the research instrument was tested by comparing the item correlation values (r) for each indicator. Data processing results confirm that all indicators for Job Competence (X_1), Organizational Commitment (X_2), Community Participation (X_3), and Village Apparatus Accountability (Y_1) are valid. This is evidenced by the positive r -values for every survey item, which exceed the minimum threshold for validity, thereby proving the instrument's accuracy in measuring the research variables. Regarding reliability, internal consistency tests using Cronbach's Alpha (α) demonstrate that all variables in this study are reliable. Community Participation (X_3) exhibits the highest reliability level with an α value of 0.812, followed by

Organizational Commitment (X2) at 0.790, and Job Competence (X1) at 0.777. Although the Village Apparatus Accountability variable (Y1) recorded the lowest α value of 0.630, it remains above the standard threshold of 0.60, confirming that all variables are dependable for subsequent statistical analysis.

Table 1. Validity and Reliability Result

Variable	Indicator	<i>r</i>	Remark	Mean
Job Competency X ₁ ($\alpha = 0.777$) Mean = 4.400	X _{1.1}	.488	Valid	4.35
	X _{1.2}	.328	Valid	4.43
	X _{1.3}	.602	Valid	4.42
	X _{1.4}	.544	Valid	4.38
	X _{1.5}	.636	Valid	4.42
	X _{1.6}	.564	Valid	4.40
Organizational Commitment X ₂ ($\alpha = 0.790$) Mean = 4.386	X _{2.1}	.415	Valid	4.38
	X _{2.2}	.643	Valid	4.37
	X _{2.3}	.673	Valid	4.35
	X _{2.4}	.563	Valid	4.33
	X _{2.5}	.659	Valid	4.35
	X _{2.6}	.303	Valid	4.53
Community Participation X ₃ ($\alpha = 0.812$) Mean = 4.396	X _{3.1}	.410	Valid	4.08
	X _{3.2}	.709	Valid	4.68
	X _{3.3}	.662	Valid	4.58
	X _{3.4}	.794	Valid	4.58
	X _{3.5}	.389	Valid	4.15
	X _{3.6}	.466	Valid	4.10
	X _{3.7}	.453	Valid	4.47
	X _{3.8}	.506	Valid	4.52
Village Officers' Accountability Y ₁ ($\alpha = 0.630$) Mean = 4.336	Y _{1.1}	.547	Valid	4.40
	Y _{1.2}	.666	Valid	4.33
	Y _{1.3}	.524	Valid	4.38
	Y _{1.4}	.603	Valid	4.37
	Y _{1.5}	.400	Valid	4.10
	Y _{1.6}	.332	Valid	4.43

Source: data analyzed (2025).

Descriptively, respondent perceptions of all variables are categorized as very high, as indicated by mean scores ranging from 4.33 to 4.40 on a 5-point scale. Job Competence (X1) obtained the highest mean score of 4.400, with indicator X1.2 (mean 4.43) standing out as a primary strength. Meanwhile, Village Apparatus Accountability (Y1) had the lowest mean of 4.336, where indicator Y1.5 showed the smallest average value of 4.10 compared to other indicators within the same construct. Overall, these data indicate that the research instrument has met the requirements for high-quality data. Respondents tended to provide very positive assessments regarding competence, commitment, participation, and accountability within the

village environment. This provides a solid foundation for proceeding to the regression analysis stage to examine the statistical influence between these variables.

Prior to hypothesis testing, the regression model was declared free from classical assumption violations. The normality test, conducted via P-Plot graphs, showed a data distribution that follows the diagonal line. Simultaneously, the multicollinearity test yielded Tolerance values above 0.10 and VIF values below 10 for all variables, indicating no problematic correlation between independent variables. The heteroscedasticity test further confirmed that there is no unequal variance in residuals across observations. Once the model was confirmed to meet the BLUE (Best Linear Unbiased Estimator) criteria, a multiple linear regression analysis was performed to determine the direction and magnitude of the influence of these variables, as presented in the following table:

Table 2. Multiple Regression Result

	β	t-statistics	p-values
Job Competency -> Village Officers' Accountability	.358	2.723	.009
Organizational Commitment -> Village Officers' Accountability	.067	.532	.597
Community Participation -> Village Officers' Accountability	.138	1.052	.297

Source: data analyzed (2025).

Based on the multiple regression analysis, the results reveal that Job Competency is the sole factor exerting a positive and significant influence on Village Officers' Accountability. This is substantiated by a path coefficient (β) of 0.358 and t-statistic of 2.723, which exceeds the critical threshold of 1.96. With a p-value of 0.009—well below the 0.05 significance level—it can be concluded that higher levels of expertise, knowledge, and skills possessed by village officials directly lead to a measurable improvement in the quality of their accountability in managing governmental functions.

Conversely, the Organizational Commitment variable presents a different outcome, as it shows no significant impact on Village Officers' Accountability. Although the relationship direction is positive with a coefficient (β) of 0.067, the resulting t-statistic is only 0.532 with a notably high p-value of 0.597 (far exceeding 0.05). This finding suggests that, within the context of this study, the sense of loyalty or emotional attachment of village officials toward their organization has not yet become a strong enough driver to foster a robust culture of accountability in their work environment.

A similar phenomenon was observed regarding Community Participation, where test results indicate a lack of significant influence on Village Officers' Accountability. Statistically, the coefficient (β) of 0.138, paired with a t-statistic of 1.052 and a p-value of 0.297, confirms that community involvement in development processes or village oversight has not yielded a meaningful impact on enhancing official accountability. This provides an illustration that social control mechanisms through citizen participation are not yet operating optimally to pressure or motivate village officials toward greater transparency and responsibility.

Finally, the collective contribution of all independent variables in explaining the phenomenon of accountability is reflected in the R-Square value. The R_2 value indicates the percentage or extent to which variations in Job Competency, Organizational Commitment, and Community Participation can simultaneously influence or explain the fluctuations in Village Officers' Accountability. With an R_2 value of 0.126, it means that these three variables account for only 12.6% of the variation in village officials' accountability. The remaining 87.4% is explained by other factors outside the scope of this research model, such as internal oversight systems, government regulations, or organizational culture.

The results of this research offer a more nuanced understanding of the various factors that inform accountability within village governance. Amongst the various factors that this research has sought to explore, it is evident that professional competence is the most important pillar upon which the integrity of a public service is built. The very close correlation between an individual's expertise and their level of responsibility suggests that accountability is not simply a function of

will; it is a function of capability. The fact that village officials are knowledgeable about various procedures that govern administration is a testament to the fact that it is only by investing in human capital that we are able to ensure that resources are utilized within acceptable parameters.

In contrast, there is an interesting dynamic that emerges in the study in terms of the impact that organizational commitment and community participation have on governance. While loyalty within an organization is considered an important attribute, it is clear from the study that emotional loyalty, while important, does not necessarily translate into good governance. This suggests that there is a need to move beyond internal loyalty and create an organizational culture that is results-based, not necessarily service-based.

Furthermore, the fact that community participation did not have any significant impact also underscores an important area of improvement in community social dynamics. While community participation is considered an important concept in social control, its impact in the case of the village was seemingly low. This might imply that community participation in the village was more procedural rather than instrumental. To truly harness the power of community oversight in social control, it is important that the community has channels through which it can express itself and that the administration of the village is willing to be supervised by the community. To enhance the quality of interaction between the community and the administration of the village—moving beyond mere presence in meetings to presence that truly influences—remains an important area of improvement.

The fact that the collective impact of these variables is relatively small suggests that the concept of village accountability is a complex one that is influenced by many factors beyond the scope of the proposed model. Clearly, factors such as the stringency of government regulations, the effectiveness of internal audits, and the prevailing political cultures likely play an important role. This research provides the starting point for the dialogue on the subject of governance and suggests that while improving the skills of the individual is important, it is also important to consider the broader and more integrated approach to the subject.

4. Conclusion

This study concludes that the accountability of village officials is significantly determined solely by job competency. These findings confirm that mastery of regulatory knowledge, technical skills in financial reporting, and a professional self-concept are the primary foundations enabling officials to carry out government functions transparently and responsibly. Conversely, organizational commitment and community participation did not significantly contribute to strengthening accountability in the study locations. This indicates that the internal loyalty of village officials and social oversight from residents have not yet been transformed into effective control forces. With a relatively low R-Square value, this study also indicates that accountability at the sub-district level is a complex issue that is much more influenced by other external factors, such as formal oversight systems from the central government or stricter regulatory pressures, than simply internal individual factors or voluntary public involvement.

Based on the limitations of these findings, future research is recommended to expand the scope of variables by exploring situational and structural factors, such as the effectiveness of the government's internal control system (SPIP), the role of the village head's leadership style, and the influence of more specific organizational culture. Given that the community participation variable showed no effect, it is recommended that future researchers use a qualitative or mixed methods approach to explore why citizen social control has not been optimal, whether it is caused by low budget literacy or the presence of structural barriers in the aspiration channels. Furthermore, future research needs to expand the population coverage and conduct comparisons between regions (villages vs. sub-districts) to see whether differences in administrative and sociological characteristics have different impacts on the accountability model developed, so that more general and comprehensive results can be obtained.

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