

ACCOUNTABILITY AND PERCEPTION OF PROSOCIAL BEHAVIOR IN VILLAGE FUND MANAGEMENT

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Abstract

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This study examines organizational commitment and competency in Indonesia as a moderator of prosocial behavior toward village fund management accountability. Transparency and accountability are essential in the village government's role as the custodian of public funds (Taufiqi & Ariani, 2022). Central and local governments implemented public accountability to improve governance (Suwanda & Suryana, 2021). Prosocial conduct and accountability in the management of village funds are the focus of this study. The data were collected through the distribution of questionnaires to each and every village throughout Indonesia. The sample was obtained using a simple random sampling technique from all village officials throughout Indonesia, with a total of 689 people responding to the survey. The data for this analysis were analyzed using the SmartPLS. Prosocial behavior affects village fund management accountability, a study found. Organizational commitment has a moderating effect on the relationship between prosocial behaviour and accountability of village fund management, while village official's competence does not. This study shows that the variable competence of the village official is feasible to be used as a moderating variable in the relationship between prosocial behavior and accountability, so the researchers recommend this variable be used to moderate it with other variables that may affect accountability.

Keywords: Indonesia, Prosocial Behavior, Organizational Commitment, Village Official, Competence, Accountability

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1. INTRODUCTION

There has been a shift toward placing a greater emphasis on accountability in the public sector, prompting municipal and federal governments to adopt a variety of new accountability (Mazzoleni &

Paredi, 2022). There has been a widespread movement toward significant organizational, management, and accounting reforms in public administration in a number of different countries since the 1980s. One of the many reforms that are related to the new public management (NPM) is the reform of

the accounting system used in the public sector. The public administration has been exposed to modifications in order to improve the effectiveness and accountability of its public service delivery. The goal of these changes is to boost the efficiency of public administration. The accrual system of accounting has served as an inspiration to other nations as they embark on reform efforts. mechanisms (Rixon, 2012). Additionally, there is some beginning evidence of accountability in a number of countries. When the United States Agency for International Development (USAID) supported the Chemonics International Program — *Pamoja Twajenga* in Tanzania, it was used as a standard for measuring the accountability of local government authorities in public procurement (www.usaid.gov). Using the Benchmarking Framework of Compliance Standards and Performance Indicators in Public Procurement (FCSPIPP), which includes questions about procurement compliance standards such as initiation, the bidding process, contracts, and payment compliance, this study's findings reveal that public institutions' procurement practices can be held accountable for their procurement practices. For example, in a study by Hochwarter et al. (2014) entitled "Examining the Interactive Effects of Accountability, Politics, and Voice" among undergraduate alumni and insurance employees in Florida, the authors found that accountability is affected by inherent environmental uncertainty, as well as perceptions of organization politics. Employees' proactive voice in job satisfaction, job tension, and performance can control environmental and political uncertainty. Employee accountability can only be improved through a proactive voice in the form of improved performance, job satisfaction, and job tension, all of which are affected by a country's political conditions and uncertainty. This means that the only way employees can control their level of accountability is through self-control. When it comes to state agencies, performance measurement systems can help improve their accountability (Akbar et al., 2015). The financial and non-financial performance of local governments is a measure of accountability. To ensure that the organization is managed in the best interests of all stakeholders, these indicators are expected to play an essential role in managerial or internal control. Each country has its own unique accountability features, with varied types of measurement adapted to each country's assessment.

According to research by Nalukenge et al. (2021), the quality of internal audits has an impact on accountability in Ugandan legal businesses. Analysis of factors affecting accountability and transparency in regional financial information through websites using a sample of local government districts and cities in Indonesia (Wilopo, 2017) states the importance of the website of a high level of community welfare. Siriwardhane and Taylor (2017) discuss other aspects of accountability. Evidence supports the idea that different stakeholder demands and needs, such as responsiveness to the public, transparency in systems, service quality, and performance indicators, affect the perception of accountability for local government infrastructure assets.

According to Budiarto et al. (2020), the criteria that prove the competence of village officials, community participation, and internal control

mechanisms affect the accountability of money management. Bantul Regency Village Heads, Secretaries, and Village Treasurers were included in this study's population and sample. Village officials' competency is evaluated based on the characteristics of knowledge, talents, and attitudes. Community participation in the decision-making process, budget development, and implementation of programs sponsored by village finances is defined as community involvement. Finally, the internal control system is evaluated using indicators of the control environment, risk assessment, control actions, information and communication, and monitoring. Also supporting the findings of this investigation is the study of 44 village officials in Tulungagung Regency (Aziiz & Prastiti, 2019). The study found that village officials' competence, technology utilization, and government internal control systems all had an impact on village fund management's accountability. Using information technology in government aids in the efficiency and effectiveness of financial management. To ensure that village fund management is held to a higher standard of accountability, the findings of these two studies suggest that the government invests more in training village officials and enhancing their access to technology and the village fund management's accountability. Technology utilization, and government internal control systems all had an impact on village fund management's accountability.

Mahayani (2017) conducted research with a sample of 48 village government officials in Karangasem Regency and discovered new information about village officials' responsibility for their conduct. Village officials that are genuinely concerned about the community's well-being are an analogy for prosocial conduct. The findings of this study show that if prosocial behavior is high, community participation is high, and accountability is also high, then the results of this study prove it. Sincerity in serving as a village official can lead to more community participation in the management of village money, increasing the level of accountability.

Based on the explanation and consideration of the development of previous research, which is still diverse and limited, the researchers suspect that there are contingency factors that affect the relationship between the competence of the village official on the accountability of village fund management. In order to reconcile conflicting results, a contingency approach is needed to identify other variables that act as moderators or mediators in the research model. Research studies have proven that conditional factors are able to moderate the relationship between the independent variable and the dependent variable. There are four classifications of conditional factors: cultural, organizational (organizational commitment), interpersonal (prosocial behavior), and individual (Brownell, 1982). In this study, the researchers tried to test the effect of prosocial behavior on the accountability of village fund management by moderating the competence of the village official and organizational commitment.

The problem of accountability in the management of village funds can be caused by several other factors, namely the weak commitment of the village government organization to achieving

its goals and the low competence of the village official. The organizational equipment of the village government needs to have organizational commitment as a form of accountability to the village communities in order to achieve organizational goals and establish accountability for a better direction (Muhrayani et al., 2021).

The stewardship theory is a theory that describes a situation in which managers are not motivated by individual goals but are more focused on their main outcome goals for the benefit of the organization (Donaldson & Davis, 1991). As a result, the stewardship theory is motivated to act in accordance with the wishes of the principal, and in addition, steward behavior will not leave the organization because the stewards are trying to achieve the organization's goals. The concept of stewardship theory rests on trust in the village official, where the official is seen as capable of carrying out work with full responsibility if they have the competence and commitment to work well together so that they can apply budget targets clearly and specifically in a village (Mariska et al., 2018). The organizational commitment of village government officials will strengthen the relationship between human resource competence and accountability in managing village funds. Humans have an obligation to maintain the balance of the universe, among others in the form of prosocial behavior (Martin & Costanzo, 1982). Human resource factor by strengthening village fund accountability program. In managing village funds, a village official that has the ability and is responsible for managing these funds is needed. A person's level of expertise can be inferred by the degree to which they follow all applicable rules and conventions. The concept of compliance refers to a person's propensity to act in accordance with pre-existing rules and regulations. The output will be decided based on the level of skill or competency of the agent. Compliance theory is used by village governments in the process of enforcing village regulations, beginning with the stage of planning and moving on to the stage of management, it must comply with established rules, so that village governments can realize good governance. Factors that hinder village financial management are the limited capacity of the village official and the weak performance of village financial management.

This research was conducted in all regions of Indonesia. Because Indonesia is a very large area and the villages are spread across several islands, from the data of Indonesia Corruption Watch (ICW) it was found that the prosecution case corruption most cases by law enforcement officers (APH) occurred in the village fund budget sector, which was 154 cases in 2021 with a potential state loss of IDR233 billion. The establishment of regional autonomy, in which the central government gives the regional governments the authority to manage their own governmental affairs under their own authority, is one method of realizing regional autonomy. This entails giving local governments the ability to exercise authority, which includes the authority to manage regional financial resources as one of those areas of jurisdiction. A significant amount of fraudulent activity happened during the process of implementing financial management in local governments across Indonesia (Din et al., 2022).

Corruption is a type of fraudulent activity that takes place in Indonesia. Corruption in the village fund budget has even tended to increase since 2015. At that time, corruption in the village fund budget only amounted to 17 cases with a loss of IDR40.1 billion (antikorupsi.org). Based on the background that has been described, the purpose of this study is to obtain empirical evidence regarding the effect of prosocial behavior on village fund management accountability, to obtain empirical evidence of the ability of organizational commitment to moderate the effect of prosocial behavior on village fund management accountability and to obtain empirical evidence of competency capabilities. Competence of village official in moderating the influence of prosocial behavior on village fund management accountability.

The remainder of this paper is structured as follows. The literature review and conceptual frameworks are the primary topics covered in Section 2. Section 3 comes next, it displays a sample of the study, measurement, and proxy variables, in addition to inferred equations for analysis. The findings and subsequent discussion are presented in Section 4. Conclusions, limitations, and suggestions for further research are presented in Section 5 along with some recommendations.

2. LITERATURE REVIEW

2.1. Accountability

Accountability is more complex than the formal financial accounting process carried out in the organization. It includes compliance with environmental, societal, and government regulations (Patton, 1992). The split between ownership and management in a company makes these kinds of connections and the question of who is accountable for what is more difficult to navigate in the business world (Elshahoubi et al., 2019). Being accountable to all who have committed one with their depend, faith, and resources, as well as conducting oneself in a transparent manner that is in compliance with the appropriate process, and providing one with feedback, are all aspects of accountability (Dzomira, 2017). Accounting as a means of accountability pays attention to funding management and the environment's social and natural impacts. It is formed by societal, economic, political, and social cultures. The primary source of financial accountability is a good record management system. The public sector embraces professional-client and social communal relationships (Siriwardhane & Taylor, 2017). Accountability is a social control concept that involves openness and transparency and the presentation of an account or report that justifies actions taken on behalf of others (Sian & Smyth, 2022). According to the State Administration Agency (LAN & BPKP, 2020), there are 3 types of accountability. First, financial accountability refers to monetary integrity, disclosure, and regulatory compliance responsibilities. Secondly, benefit accountability is concerned with the outcomes of government activities. Thirdly, procedural accountability refers to whether morality, ethics, legal certainty, and adherence to political decisions were taken into account before implementing certain policies to realize set objectives. The support

of an adequate accounting information system necessitates respect to reporting, financial accountability necessitate (www.bpk.go.id). An inadequate one leads to unreliable and inaccurate regional reports. Financial statements accessible to the public depicting a responsible mandate holder and define accountability (Nalukenge et al., 2021). The local government financial reports are an important component of creating an accountable financial management system (Triyono et al., 2019). Accounting is the process of recording, measuring, classifying, summarizing, and interpreting transactions and monetary events. It also involves the presentation of financial statements, according to the Government Accounting Standards, as well as directs their attention to the existence of a reporting system, regarded as a form of accessing the relationship between a principal and an agent (Marini et al., 2017). Savitri et al. (2019) and Bawono et al. (2020) carried out studies related to the accountability of village fund management. However, this research focuses on its implementation using qualitative methods. The local governments have to demonstrate the village fund allocations (ADD) management's accountability by presenting financial statements. The better the reports, the higher the level of accountability. This study examines the local government's ability to manage the village fund allocation in terms of competent officials, the applicable internal control system, and the quality of financial statement presentation. However, supposing these factors are empirically tested, it needs to be optimized by the local governments to improve ADD management accountability. In this study, village fund allocation management accountability refers to an effort to achieve good governance, including planning, implementation, and accountability processes. In addition, the planning process has to be carried out openly and transparently through deliberations that accommodate everyone, rather than village meetings.

2.2. Prosocial behavior

In everyday life, there are various kinds of behavior, one of which is *prosocial behavior*. Prosocial behavior can be understood as behavior that benefits the recipient but has no clear advantage for the perpetrator. However, only certain personality traits seem to be responsible for the trigger of that kind of social behavior, such as agreeableness and extroversion. Prosocial behavior is described as voluntary actions to help others even if they are not actually related to them (Patitsa et al., 2022). Extroversion and agreeableness are two examples of these personality traits. Social behavior theory explains prosocial behavior as the behavior of helping others without expecting a reward as a sense of responsibility in socializing with the community. Prosocial behavior occurs at the level of closeness between individuals. Village government officials generally come from their own village. A person's

formal position in an organization or community affects a person's generosity towards members of a group. A person in various cultures is more likely to help others who belong to the group (in-group) than someone who is not from the group (outgroup) (Brewer & Brown, 1998). Prosocial behavior possessed by village government officials will strengthen the relationship between human resource competence and accountability in managing village funds.

2.3. Village official competence

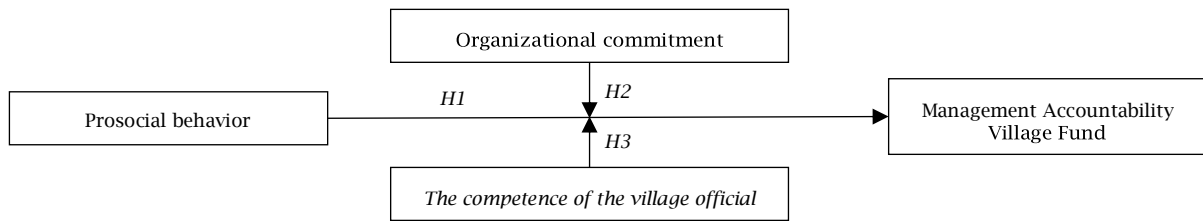
The most important element in an organization is human resources because they are responsible for organizing and executing virtually all activities related to an economic entity. Competence is the ability to execute or perform a job or task that is based on skills and knowledge and is backed by the work attitude that is required by the job (Muhrayani et al., 2021). Employees' ability to properly execute the inspection process is measured by their proficiency, educational background, and requirements to be met during the examination, training, and socialization activities. The level of responsibility is used to evaluate the performance and quality of human resources. This is outlined in the job description, and it serves as the basis for the proper execution of these tasks. In contrast, the educational background, training, and skills demonstrate the quality of human resources (Yasin et al., 2021). Based on the definitions of competence presented above, we can say that competence is the sum of all the factors relating to an individual's knowledge and skills that manifest as his traits and enable him to fulfill the duties and obligations to which he has been called (Aidil & Kusumawardhani, 2022).

2.4. Commitment of the organization

Organizational commitment depicts the extent to which employees side with a particular firm, its objectives, and the intent to maintain its membership (Pradita et al., 2019). An individual with a high level of organizational commitment is more devoted to their company, as seen by their readiness to devote their time, energy, beliefs, and ideas to the success of the organization (Mahfouz et al., 2022). This is one factor that affects the management because it causes every individual to take actions that positively influence the establishment. Therefore, it is expected that when the village head is highly committed, the fund management is accountable and the performance of the village official is also indirectly improved (Rulyanti et al., 2017).

Based on the literature review and the descriptions that have been presented, the conceptual framework of this research is presented in Figure 1 below.

Figure 1. Conceptual framework



Source: Research data, 2022.

3. RESEARCH METHODOLOGY

The population of this research is all village officials in Indonesia. The sampling technique in this study is a simple random sampling method. The sample used in this study is village officials involved in managing village funds as described in the Regulation of the Minister of Home Affairs Number 20 of 2018. Those are village government officials who occupy the following positions: 1) Village Head; 2) Village Secretary; 3) Head of Administrative and General Affairs; 4) Head of Planning Affairs; 5) Head of Government Section; 6) Head of Welfare Section; 7) Head of Service Section; and 8) Financial Accountant. The sample population in this study was 689 people throughout Indonesia. The type of

data in this study is quantitative data. The source of data used in this study is primary data using the questionnaire method. A questionnaire is a type of research instrument that can take the shape of a series of questions or other forms of prompts designed to elicit information from a respondent. The primary purpose of a questionnaire is to collect data. A research questionnaire is a mix of close-ended questions and open-ended questions.

The variables in this study are *prosocial behavior* as the independent variable, *competence of the village official* and *organizational commitment* as the moderating variables, and *accountability* as the dependent variable. Instrumentation measurement items used in the proposed model at the quantitative stage in this study are as follows:

Table 1. Variable measurement

| Variable | Variable function | Indicator | Source |
|------------------------------------|----------------------|---------------------|-------------------------|
| Accountability | Dependent variable | Physical output | Nalukenge et al. (2021) |
| | | Financial reporting | |
| | | Record keeping | |
| Prosocial behaviour | Moderating variable | Help | Mahayani (2017) |
| | | Share and donate | |
| | | Collaborate | |
| | | Honestry | |
| Competency of the village official | Independent variable | Knowledge | Yasin (2021) |
| | | Ability (skill) | |
| | | Attitude | |
| Organizational commitment | Independent variable | Affective | Yasin (2021) |
| | | Sustainability | |
| | | Normative | |

The questionnaire in this study was prepared using a Likert scale of 1 to 5, namely the respondent's answer will be given a score with a scale of 5 for the highest score and a scale of 1 for the lowest score. The data was then analyzed by structural equation modeling based on variants or components, namely partial least squares (PLS). The model was analyzed with SmartPLS software at a significance level of 5 percent PLS is capable of testing both the measurement model and the structural model at the same time. In assessing the measurement model, this study wisely followed the advice of Hair, Ringle, et al. (2014), Hair, Hult, et al. (2014), Hair et al. (2011), and Henseler et al. (2014) which involves determining individual items, internal breaking, content validity, convergent validity, and discriminant validity. Testing the validity and reliability of the measurement model is done with the structural model, while testing the causality

of the relationships between variables is done with the measurement model (using predictive models to test hypotheses). After obtaining the research results, the results are interpreted to answer the problem formulation in this study so that a research conclusion can be obtained.

4. RESULTS AND DISCUSSION

4.1. Results

Characteristics of respondents are respondent data collected to determine the profile of research respondents. Characteristics of respondents in this study, there were 689 village officials throughout Indonesia. The criteria for respondents based on gender, last education, and length of work can be described as presented in Table 2.

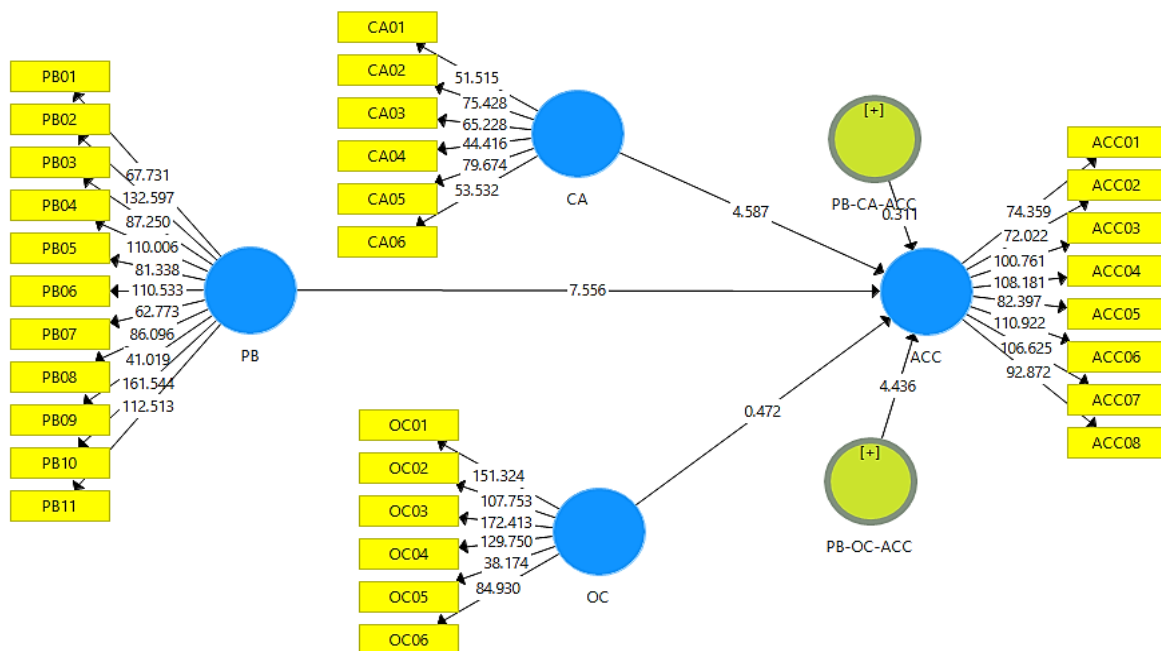
Table 2. Characteristics of respondents

| Characteristics | No. | Percentage |
|---------------------------|-----|------------|
| <i>Gender</i> | | |
| Male | 511 | 74% |
| Female | 178 | 26% |
| Total | 689 | 100% |
| <i>Age</i> | | |
| 21-30 | 110 | 16% |
| 31-40 | 198 | 29% |
| 41-50 | 178 | 26% |
| > 50 | 203 | 29% |
| Total | 689 | 100% |
| <i>Level of education</i> | | |
| Junior High School | 13 | 1.9% |
| Senior High School | 345 | 50.1% |
| Diploma | 63 | 9.1% |
| Bachelor | 246 | 35.7% |
| Master | 22 | 3.2% |
| Doctoral | 0 | 0.0% |
| Total | 689 | 100% |
| <i>Years of service</i> | | |
| < 2 | 83 | 12% |
| 2-5 | 220 | 32% |
| 6-10 | 138 | 20% |
| 11-15 | 102 | 15% |
| > 15 | 146 | 21% |
| Total | 689 | 100% |

Source: Research data, 2021.

Testing the hypothesis of this study is conducted using path analysis, using SEM SmartPLS. The results of the PLS bootstrapping analysis can be seen in Figure 2 below.

Figure 2. An empirical model of PLS bootstrapping



Source: Research data, 2022.

Testing the direct influence between variables can also be seen from the results of the path coefficient validation test on each path for the direct effect in Table 3.

Table 3. Path coefficients

| Connection | Original sample (O) | Sample mean (M) | Std. dev. (STDEV) | T-statistics ((O/STDEV)) | P-value |
|------------------------|---------------------|-----------------|-------------------|--------------------------|---------|
| CA → ACC | 0.248 | 0.249 | 0.054 | 4,587 | 0.000 |
| OC → ACC | -0.049 | -0.052 | 0.104 | 0.472 | 0.637 |
| PB → ACC | 0.798 | 0.800 | 0.106 | 7.556 | 0.000 |
| PB-OC-ACC → ACC (X.Z1) | 0.211 | 0.213 | 0.048 | 4.436 | 0.000 |
| PB-CA-ACC → ACC (X.Z2) | 0.017 | 0.014 | 0.055 | 0.311 | 0.756 |

Source: Data processed, 2022.

Hypothesis *H1* predicts a significant relationship between prosocial behaviour and accountability. The results in Table 3 show a significant positive relationship between prosocial behaviour (*PB*) and accountability (*ACC*) ($\beta = 0,793$, $t = 7.556$, $p < 0.01$), supporting *H1*.

Hypothesis *H2* suggests that organizational commitment will moderate the relationship between prosocial behaviour and accountability. The results in Table 3 show that the relation between prosocial behaviour and accountability as mediated by organizational commitment is significant ($\beta = 0.211$, $t = 4.436$, $p < 0.01$), supporting *H2*.

Hypothesis *H3* suggests that the competence of the village official will moderate the relationship between prosocial behaviour and accountability. The results in Table 3 show that the relation between prosocial behaviour and accountability as mediated by competence of village officials is not significant ($\beta = 0.017$, $t = 0,311$, $p > 0.01$), not supporting *H3*.

4.2. Discussion

The results of the study show that prosocial behavior has a significant influence on the accountability of village fund management resulting in a correlation coefficient value (original sample) of 0.798. The value of t-statistics is 7.556 ($> t$ -critical of 1.96), then the effect of prosocial behavior on village fund management accountability is positive and significant. Thus, the first hypothesis (*H1*), which states that prosocial behavior has an effect on accountability, is accepted. This is in line with the research of Wadi and Furkan (2020), which states that prosocial behavior has a positive effect on accountability. The results of this study indicate that the higher the prosocial behavior of the village official in Indonesia, the higher the accountability of village fund management. These results indicate that village officials in Indonesia have quite good empathy in cooperating with one another in terms of goodness so as to increase accountability in managing village funds.

Hypothesis testing on the effect of organizational commitment on village fund management accountability resulted in a correlation coefficient of -0.049. The value of t-statistics is 0.472 ($< t$ -critical of 1.96), then the effect of organizational commitment on village fund management accountability is negative and not significant. While the influence of independent variables and interaction variables on the dependent variable (accountability for village fund management) has a coefficient value that is in the same direction, which produces a correlation coefficient of 0.211. The value of t-statistics obtained is 4.436 ($> t$ -critical of 1.96), meaning that organizational commitment strengthens or can be said to have a moderating effect on prosocial behavior and accountability of village fund management, so the second hypothesis (*H2*) is accepted. The results of this study are in accordance with the stewardship theory which states that the party who is trusted in the accountability of village fund management is the village official. Village officials who have high organizational commitment will be responsible for all activities carried out in the organization to realize good services to the public and can achieve effective

budget management. So that with high organizational commitment, village officials can always act carefully and have a positive impact on the village. Organizational commitment is the attitude or readiness of every individual who is in an organization/government agency and is interested in the culture, goals, and objectives of the organization according to the vision and mission, where the individual still wants to be in an organization (Rulyanti et al., 2017). The organizational commitment of village government officials will strengthen the relationship between prosocial behavior and accountability for village fund management.

Hypothesis testing on the influence of village official competence on accountability village fund management produces a correlation coefficient value (original sample) of 0.248. The value of t-statistics is 4.587 ($> t$ -critical of 1.96), then the influence of the competence of village official on village fund management accountability is positive and significant. Meanwhile, the effect of the interaction variable prosocial behavior with the competence of the village official (*X.Z2*) on the accountability of village fund management produces a correlation coefficient value (original sample) of 0.017, with a t-statistics value obtained of 0.311 ($< t$ -critical of 1.96), then the influence of the influence of the competence of village official with prosocial behavior (*X.Z2*) on village fund management accountability is positive or not significant. Because the influence of the independent variable and the interaction variable on the dependent variable (accountability of village fund management) has a statistical t-value of < 1.96 , then the third hypothesis (*H3*), which states that the competence of village official has a moderating effect between the influence of prosocial behavior on the accountability of village fund management, is rejected.

The results of this study are in accordance with the quality theory which states that in order to comply with the standard, a product or service must be carried out by people who have high skills (competence) and good behavior. Human resources are the most important factor in an organization. Village officials as human resources are an important factor in increasing productivity or organizational progress. This study supports the results of Mahayani's (2017) research explain that human resource competence has a positive effect on village fund management accountability. Aziiz and Prastiti (2019) explain that the competence of village officials affects the accountability of village funds so that the behavioral factor of village government officials plays an important role in the success of village financial management.

The results of hypothesis testing in this study found that organizational commitment is statistically able to moderate the effect of prosocial behavior on village fund management accountability so this variable can be maintained as a moderating variable while the competence of the village official statistically does not moderate the effect of prosocial behavior on village fund management accountability so that the variable still needs to be tested to be maintained as a moderating variable.

This research has implications for village officials in Indonesia as a consideration and knowledge of village financial management

accountability and the factors that influence it. Village officials in Indonesia can evaluate the competence of the village official, organizational commitment, and prosocial behavior because these can affect the increasing accountability of village fund management.

5. CONCLUSION

The conclusions in this study are: 1) prosocial behavior has a positive and significant effect on village fund management accountability so that the first hypothesis is accepted; 2) organizational commitment to be able to moderate the influence of prosocial behavior on village fund management accountability is accepted (the second hypothesis); 3) the competence of village official does not moderate the effect of prosocial behavior on village fund management accountability so that the third hypothesis is rejected.

This study provides methodological implication and practical implications for village officials in Indonesia. For methodological implication, the results of this study demonstrate that the variable measuring organizational commitment can successfully be utilized in research as a moderating variable. For practical implications for village officials in Indonesia as material for consideration and knowledge about village financial management accountability and the factors that

influence it, — village officials in Indonesia can evaluate the competence of village official, organizational commitment, and prosocial behavior because these can affect the increase in accountability of village fund management.

Based on the respondents in this study there are limitations, namely, there were only 689 village officials studied in Indonesia. It is recommended for further researchers to also involve village supervisory bodies and community leaders as research respondents. Based on the indicators used in the village fund management accountability questionnaire, in this study, there are limitations where the indicators on the village fund management accountability questionnaire that have been distributed have not used the indicators determined by the Ministry of Villages. The number of components that were explored in this study is limited, the technique of sampling that was utilized was simple random sampling, and there was a total number of respondents that met a particular threshold. As a direct consequence of this, the dissemination of respondent information was not uniformly dispersed due to the limitations imposed by both time and expense. In the future, it can be recommended that research be carried out using a purposive sampling method that is more in-depth in order to assess the characteristics of respondents and ensure that the data is distributed proportionally throughout Indonesia.

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