



DOI: <https://doi.org/10.38035/dijemss>.  
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## Building Village Financial Accountability through Transparency: The Role of Serial Mediators in Commitment and Integrity of Village Government Apparatus in South Sumatra Province

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**Abstract:** This study aims to analyze the effect of transparency on village financial accountability through the serial mediating roles of commitment and integrity of village government officials in South Sumatra Province. This study employs a quantitative approach, with a population of 312 village government officials involved in village financial management in South Sumatra Province. Data were collected through distributing questionnaires to respondents. Data analysis was performed using path analysis with the assistance of the Statistical Package for the Social Sciences (SPSS) program. This study shows that transparency has a significant effect on the commitment and integrity of village government officials in South Sumatra Province. Furthermore, the commitment and integrity of village government officials are also proven to have a significant effect on village financial accountability. However, transparency does not have a direct significant effect on village financial accountability. The results also indicate that the commitment of village government officials is able to mediate the effect of transparency on village financial accountability. Meanwhile, the integrity of village government officials is not able to significantly mediate the effect of transparency on village financial accountability. Thus, the commitment of government officials is an important factor in improving village financial accountability.

**Keywords:** Transparency, Financial Accountability, Commitment, Integrity.

### INTRODUCTION

Village financial accountability has become a crucial issue in village governance in Indonesia since the government began allocating substantial village funds through fiscal decentralization policies (Brandsma & Schillemans, 2013; Asmawati & Basuki, 2019; Wiguna & Dwilingga, 2020). The substantial amount of village funds requires village governments to manage their finances transparently, effectively, and responsibly, so that all budget expenditures can be accounted for to the community. In practice, village financial management still faces various problems, such as weak financial administration, delays in accountability reports, low public information disclosure, and irregularities in the use of village funds. These

conditions indicate that village financial accountability remains a serious challenge in achieving good village governance. Accountability in the public sector itself is viewed as the government's obligation to explain and be accountable for all actions and the use of public resources to the community as the primary stakeholders (Romzek & Dubnick, 1987; Bovens, 2007).

In achieving village financial accountability, transparency is one of the main factors that plays an important role in village governance (Meijer, 2013; Ngakil & Kaukab, 2020). Transparency enables the community to gain access to information regarding the planning, implementation, and financial reporting processes of village finances, thereby increasing public oversight of the use of village funds. The more open the village government is in disclosing financial information, the greater the opportunity to create accountable governance that is trusted by the community (Tahir et al., 2020). Research conducted by Grimmelikhuijsen et al. (2013) shows that transparency can increase public trust in government through the disclosure of public information. Furthermore, Cucciniello et al. (2017) explain that transparency is an important instrument for improving governance quality, encouraging public oversight, and strengthening the legitimacy of government organizations.

Nevertheless, transparency does not always automatically produce optimal accountability. In many cases, transparency is often merely administrative and formalistic, not followed by the conduct of officials who demonstrate responsibility and earnestness in carrying out governmental duties (Hood, 2016). This suggests that the success of transparency in creating accountability is also influenced by internal organizational factors, one of which is the commitment of village government officials (Zulkifli et al., 2021; Rizki & Maryono, 2022). Organizational commitment reflects the level of loyalty, attachment, and willingness of individuals to work towards achieving organizational goals. Village government officials with high commitment tend to manage village finances more responsibly and in accordance with applicable regulations. Meyer and Allen (1991) explain that organizational commitment is an individual's psychological attachment to the organization that influences work behavior and the willingness to maintain membership in the organization. Meanwhile, research by Mwesigwa et al. (2021) shows that organizational commitment has a significant influence on improving performance and the quality of public sector governance.

In addition to commitment, the integrity of village government officials is also an important factor in building village financial accountability (Rofoqoh, 2023; Dwi Indria Safitri, 2020). Integrity reflects the values of honesty, ethics, moral consistency, and adherence to rules in carrying out governmental duties. Officials with high integrity will be more careful in managing village finances and avoid irregularities that could harm the community or the village government itself. Huberts (2018) explains that integrity is the main foundation of good governance because it determines the moral and ethical quality of public officials in discharging their responsibilities. Strong integrity will encourage village government officials to work professionally, honestly, and responsibly, thereby improving the quality of village financial accountability.

Previous empirical studies have generally focused more on the direct effect of transparency on public sector accountability without considering the organizational behavior mechanisms that occur within village governments. Several studies have only positioned organizational commitment or integrity as independent variables standing alone in influencing accountability (Mahmood, 2021). In fact, conceptually, transparency can build the commitment of village government officials to carry out financial management responsibly. This commitment can then strengthen the integrity of officials, resulting in more professional and accountable work behavior. Thus, there remains a research gap regarding how transparency can build village financial accountability through the serial mediation mechanism of commitment and integrity of village government officials, particularly in the context of village governments in South Sumatra Province.

This research is important because it seeks to develop a model of village financial accountability that not only focuses on governance aspects but also integrates the organizational behavior aspects of village government officials. In addition to providing a theoretical contribution to the development of the literature on good governance and public sector accountability, this study also has practical relevance for village governments in improving the quality of village financial management through strengthening transparency, commitment, and integrity of village government officials. Therefore, this study aims to analyze the effect of transparency on village financial accountability through the serial mediating roles of commitment and integrity of village government officials in South Sumatra Province.

**METHOD**

This study employs a quantitative approach with an explanatory research design. The quantitative approach was chosen because this study aims to examine causal relationships between variables, specifically the effect of transparency on village financial accountability through the serial mediating roles of commitment and integrity of village government officials. Explanatory research aims to explain relationships between variables through hypothesis testing formulated based on theory and previous research findings (Creswell & Creswell, 2018). This approach is considered appropriate because the study not only describes phenomena but also analyzes both direct and indirect effects among research variables.

The population of this study consists of all village government officials involved in village financial management in South Sumatra Province, totaling 312 individuals. These village government officials include village heads, village secretaries, financial affairs officers, planning affairs officers, village treasurers, and other officials directly involved in the planning, implementation, administration, and reporting of village finances. This study employs a census or total sampling technique, meaning all population members are used as research respondents. The census technique is used when the population size is relatively manageable, allowing the entire population to serve as the research sample to obtain a better level of data representation (Sugiyono, 2022).

Data collection techniques are carried out by distributing questionnaires to research respondents. The research instrument is developed using a five-point Likert scale. The use of the Likert scale aims to measure respondents' perceptions of the indicators of each research variable in a structured and quantitative manner (Sekaran & Bougie, 2019). The variables observed in this study consist of four variables: one independent variable (Transparency), one dependent variable (Accountability), and two intervening variables (Commitment and Integrity)."

**Table 1. Operational Variables**

Variable	Measurement	Indicator
Y_Accountability	Government Image	1. Legitimacy for policymakers 2. Adequate moral standards. 3. Sensitivity
	Government Issues	4. Openness 5. Optimal utilization of resources. 6. Efforts to increase efficiency and effectiveness
X_Transparency <i>Source: Mackey &amp; Cuomo (2020), Permendagri No 13 tahun 2014</i>	Availability and accessibility of budget documents	1. Village Financial Accountability Policy 2. Public Access to the Village Budget
	Regulatory framework that ensures transparency	3. Transparency Regulatory Framework 4. Support for Government Governance
	Transparency of Process	5. Transparency of Financial Management Information 6. Village Website as an Information Medium
	Clarity and completeness of information	7. Participatory Work Planning 8. Budget Integration with Community Needs
Will		1. Commitment to Development Oversight

Variable	Measurement	Indicator	
M1_ Commitment <i>Source: Lubis &amp; Jaya (2019)</i>	Faithfulness	2. Commitment to Financial Management 3. Loyalty to Leadership and Trust 4. Loyalty to Position	
	Pride	5. Pride in Duties 6. Pride in Alignment with the Village Vision and Mission	
M2_ Integrity	Integrity Behavior	1. Implementation Based on Origins and Customs. 2. Compliance with Regulations	
	Department Culture	3. Culture of High Responsibility. 4. Loyalty and Work Enthusiasm	
	Policies and Guidelines	5. Socialization of Institutional Structure Guidelines. 6. Preparation of Village Regulations	
	Ethics Consultation Process	7. Recommendations on Village Issues. 8. Confidentiality of Information	
	Promoting Transparency	9. Clarity of Duties and Accountability 10. Emotional Attachment to the Community	
	Support		11. Understanding of Community Expectations 12. Collaboration with the Community in Development

The data analysis technique used in this study is path analysis, with the assistance of the Statistical Package for the Social Sciences (SPSS) program. Path analysis is employed to examine both direct and indirect effects among research variables through serial mediation relationships. According to Ghozali (2021), path analysis is an extension of multiple linear regression analysis used to analyze causal relationships among variables that have been established based on theory. In this study, path analysis is used to determine the effect of transparency on village financial accountability, both directly and through the mediation of commitment and integrity of village government officials.

Hypothesis testing is conducted by examining path coefficients using the t-test and a significance level of 5% (0.05). Additionally, mediation testing is performed to determine the ability of commitment and integrity variables to mediate the relationship between transparency and village financial accountability. The results of the analysis are then interpreted to explain the relationships among research variables in accordance with the established research objectives.

## RESULTS AND DISCUSSION

### Respondent Characteristics

To understand the context of respondents' perceptions and evaluations of the village financial accountability model and the role of community participation as a moderating variable, the profile of the respondents who are the subjects of this study will first be described. The respondents consist of village government officials in South Sumatra Province who are directly involved in financial management, administration, and public services. Based on the primary data analysis obtained in 2025 from 312 respondents, their characteristics are grouped into five main categories: gender, age range, education level, work unit, and length of service. A complete summary of the respondent profiles is presented in Table 1.

**Table 1. Respondent Characteristics**

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

Source: Processed Primary Data (2026)

**Research Instrument Test Results**

Before analyzing the village financial accountability model through transparency mediated by the commitment and integrity of village officials, the researcher first tested the research instruments. This testing aimed to ensure that the data obtained were valid and reliable. Validity testing used the corrected item-total correlation. An item is declared valid if its correlation value is greater than the r-table value (with N = 312, r-table = 0.113). Reliability was measured using Cronbach's Alpha coefficient, where an instrument is considered reliable if the alpha value > 0.60. The results of the tests on the six main variables (Internal Control, Transparency, Integrity, Commitment, Community Participation, and Accountability) are presented in Tables 2 and 3.

**Table 2. Validity Test Results**

No	Variable	Number of Items	Corrected Item-Total Correlation		R Tabel	Information
			Lowest	Highest		
1	Accountability	6	0.588	0.759	0.113	Valid
2	Transparency	8	0.456	0.667	0.113	Valid
3	Commitment	6	0.494	0.727	0.113	Valid
4	Integrity	12	0.678	0.889	0.113	Valid

Source: SPSS Data Processing (2025)

**Table 3. Reliability Test Results**

No	Variable	Cronbuch Alpha	Information
1	Accountability	0.756	Reliable
2	Transparency	0.718	Reliable
3	Commitment	0.712	Reliable
4	Integrity	0.955	Reliable

Source: SPSS Data Processing (2026)

Based on Table 2, the validity test results for the four main variables—Accountability, Transparency, Commitment, and Integrity—indicate that all statement items for each variable are declared valid. This validity indicator is based on the lowest and highest Corrected Item-Total Correlation values for each variable, all of which are above the r-table value of 0.113. Thus, all items in the research instrument are able to accurately measure what is intended to be measured.

Furthermore, Table 3 presents the reliability test results. All four variables show Cronbach's Alpha values above the established minimum threshold (0.60). The Accountability variable has a value of 0.756, Transparency 0.718, Commitment 0.712, and Integrity 0.955. This indicates that all research instruments have a high level of internal consistency and are declared reliable.

**Normality Test Results**

In principle, normality testing using graphs can be misleading if not done carefully; the data may appear visually normal, whereas statistically, the opposite could be true. Therefore, normality testing in this study was performed using the One-Sample Kolmogorov–Smirnov method as follows:

**Table 4. Normality Test Results  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		312
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.74037375
Most Extreme Differences	Absolute	.056
	Positive	.033
	Negative	-.056
Test Statistic		.056
Asymp. Sig. (2-tailed)		.091 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS for Windows output (2026)

From the statistical normality test, the 2-tailed Asymp. Sig. value was greater than 0.05 (0.091 > 0.05), so it can be concluded that the data in this study are normally distributed.

### Coefficient of Determination R Square

The R-Square analysis aims to assess the quality of the research model being constructed. The results of the R-Square test are presented in the following table.

**Table 5. R-Square Test Results**

	R Square	R Square Adjusted
<b>M1 Commitment</b>	0.148	0.145
<b>M2 Integrity</b>	0.021	0.018
<b>Y Accountability</b>	0.200	0.192

Source: SPSS for Windows output (2026)

Based on the R-Square test results in Table 5, it is known that the R-Square value for the commitment variable is 0.148. This indicates that transparency can explain the effect on the commitment of village government officials by 14.8%, while the remaining percentage is influenced by other factors outside the study. Thus, transparency contributes to improving the commitment of village government officials in village financial management.

Furthermore, the integrity variable has an R-Square value of 0.021. This result indicates that transparency and commitment can only explain the integrity of village government officials by 2.1%, while the vast majority is influenced by other factors not examined in this study. This suggests that the integrity of village government officials is also influenced by various other factors beyond transparency and commitment.

Meanwhile, the village financial accountability variable has an R-Square value of 0.200. This means that transparency, commitment, and integrity together can explain village financial accountability by 20.0%, while the remaining percentage is influenced by other variables outside the research model. These results indicate that these three variables contribute to improving village financial accountability in South Sumatra Province.

### Path Analysis

Path analysis in this study was used to examine the direct and indirect influences between research variables. The test was conducted to determine whether the relationship was positive (unidirectional) or negative (inverse). Further information on the path coefficients in this study is summarized in the following table.

**Table 6. Path Coefficients**

	Original Sample (O)
<b>X Transparency -&gt; M1 Commitment</b>	0.384
<b>X Transparency -&gt; M2 Integrity</b>	0.147
<b>X Transparency -&gt; Y Accountability</b>	0.087
<b>M1 Commitment -&gt; Y Accountability</b>	0.325
<b>M2 Integrity -&gt; Y Y Accountability</b>	0.211

Source: SPSS for Windows output (2026)

Based on Table 6, the direct effect of Transparency (X) on Commitment (M1) shows a path coefficient value of 0.384. This indicates that an increase in transparency contributes positively to an increase in commitment. In contrast, the effect of Transparency on Integrity (M2) yields a negative value of -0.147, which means that higher transparency is also followed by an increase in integrity. Meanwhile, the direct effect of Transparency on Accountability (Y) has a coefficient value of 0.087, indicating a positive relationship but with a weak effect. Furthermore, both Commitment (M1) and Integrity (M2) each have a positive effect on Accountability (Y), with path coefficient values of 0.325 for Commitment and 0.211 for Integrity. These findings indicate that an increase in commitment contributes more to accountability than an increase in integrity.

### Hypothesis Testing

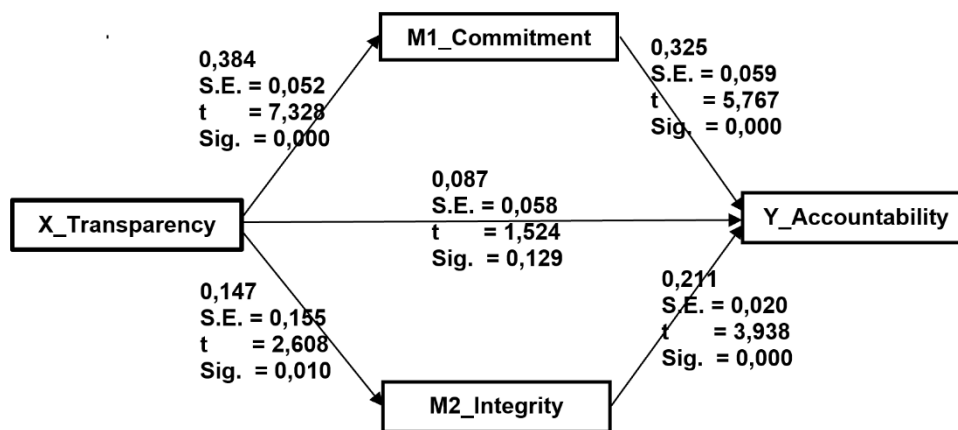
Hypothesis testing was conducted through three substructures of regression equation models, which were run three times to answer all research objectives, namely to examine both direct and indirect effects using the Sobel test. Hypothesis testing was performed by examining the path coefficient values, t-values, and a significance level of 5% (0.05). If the significance value is less than 0.05, the research hypothesis is declared accepted.

**Table 7. Hypothesis Testing**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Conclusion
	B	Std. Error	Beta			
X → M1	0.379	0.052	0.384	7.328	0	Hypothesis Accepted
X → M2	0.405	0.155	0.147	2.608	0.01	Hypothesis Accepted
X → Y	0.088	0.058	0.087	1.524	0.129	Hypothesis Rejected
M1 → Y	0.337	0.059	0.325	5.676	0	Hypothesis Accepted
M2 → Y	0.078	0.02	0.211	3.938	0	Hypothesis Accepted

Source: SPSS for Windows output (2026)

The output of the path analysis above can also be seen in the structural equation image as follows:



**Figure 1. Path Analysis Results**

Based on the hypothesis testing results for the five hypotheses, as presented in Table 7 and Figure 1 above, it is found that one hypothesis has a significance value greater than 5%, namely the hypothesis of X\_Transparency on Y\_Accountability, with a significance value of 0.129 (0.129 > 0.05). Based on this result, it can be concluded that there is no effect of transparency on accountability. Meanwhile, the other four hypotheses have significance values lower than 5%; thus, it can be concluded that the other four hypotheses are accepted. This means that there is an effect of X\_Transparency on M1\_Commitment and M2\_Integrity. Furthermore, M1\_Commitment and M2\_Integrity also have a positive and significant effect on Y\_Accountability.

Meanwhile, to determine the indirect effects, the Sobel test was conducted with the following steps:

a. The Influence of Transparency Through Commitment to Accountability.

To find out whether the commitment variable is able to mediate the transparency variable towards accountability, the steps are as follows.

The direct impact of transparency on accountability

$$= P_{yx} (p1)$$

$$= 0,087$$

The indirect effect of transparency on accountability =  $P_{m1x} (p2) \times P_{ym1} (p3)$

$$= 0,384 \times 0,325 = 0,1248$$

Total influence (transparency to accountability)

$$= p1 + (p2 \times p3)$$

$$= 0,087 + 0,1248 = 0,2118.$$

To determine whether the mediation effect is indicated by the coefficient multiplication ( $p2 \times p3$ ) of 0.1248, whether it is significant or not, it is tested using the Sobel test as follows:

Calculate the standard error of the indirect effect coefficient ( $Sp2p3$ )

$$Sp2p3 = \sqrt{p3^2 Sp2^2 + p2^2 Sp3^2 + Sp2^2 Sp3^2}$$

$$Sp2p3 = \sqrt{(0,325)^2(0,052)^2 + (0,384)^2(0,059)^2 + (0,052)^2(0,059)^2}$$

$$Sp2p3 = \sqrt{(0,105625)(0,002704) + (0,147456)(0,003481) + (0,002704)(0,003481)}$$

$$Sp2p3 = \sqrt{0,00028561 + 0,000513294336 + 0,000009412624}$$

$$Sp2p3 = \sqrt{0,00080831696} = 0,028$$

Based on the results of  $Sp2p3$ , we can calculate the statistical t value of the mediation effect using the following formula:

$$t = \frac{p2p3}{Sp2p3} = \frac{0,1248}{0,028} = 4,457$$

Because the calculated t value = 4.457 is greater than the t table value with a significance level of 0.05, namely 1.967, it can be concluded that the mediation coefficient of 0.1248 is significant, which means there is a mediation effect.

b. The Influence of Transparency Through Integrity on Accountability.

To find out whether the integrity variable is able to mediate the transparency variable towards accountability, the steps are as follows.

The direct effect of transparency on accountability

$$= P_{yx} (p1)$$

$$= 0,087$$

The indirect effect of transparency on accountability

$$= P_{m2x} (p2) \times P_{yx} (p3)$$

$$= 0,147 \times 0,211 = 0,031017$$

Total pengaruh (transparansi terhadap akuntabilitas)

$$= p1 + (p2 \times p3)$$

$$= 0,147 + 0,031017 = 0,178017.$$

To determine whether the mediation effect is indicated by the coefficient multiplication ( $p2 \times p3$ ) of 0.178017, whether it is significant or not, it is tested using the Sobel test as follows:

Calculate the error standard of the indirect effect coefficient ( $Sp2p3$ )

$$Sp2p3 = \sqrt{p3^2 Sp2^2 + p2^2 Sp3^2 + Sp2^2 Sp3^2}$$

$$Sp2p3 = \sqrt{(0,211)^2(0,155)^2 + (0,147)^2(0,020)^2 + (0,155)^2(0,020)^2}$$

$$Sp2p3 = \sqrt{(0,044521)(0,024025) + (0,021609)(0,0004) + (0,024025)(0,0004)}$$

$$Sp2p3 = \sqrt{0,001069617025 + 0,0000086436 + 0,00000961}$$

$$Sp2p3 = \sqrt{0,001087870625} = 0,033$$

Based on the results of  $Sp_{2p3}$ , we can calculate the statistical  $t$  value of the mediation effect using the following formula:

$$t = \frac{p_{2p3}}{Sp_{2p3}} = \frac{0.031017}{0.033} = 0.640$$

Because the calculated  $t$  value = 0.640 is smaller than the  $t$  table value with a significance level of 0.05, namely 1.967, it can be concluded that the mediation coefficient of 0.031017 is not significant, which means there is no mediation effect.

## Discussion

### The Influence of Transparency on the Commitment of Village Government Village Apparatus

Transparency has a significant effect on the commitment of village government officials. This result indicates that the better the transparency implemented in village governance, the higher the commitment of village government officials in carrying out their duties and responsibilities. Transparency in this study relates to information disclosure, clarity of village financial management, and ease of access to information for stakeholders. Such openness is able to create a more open work environment and encourages village officials to work more responsibly toward the organization.

The findings of this study align with the theory of organizational commitment proposed by Meyer and Allen (1991), which explains that organizational commitment is a form of an individual's psychological attachment to the organization, reflected through loyalty, involvement, and the desire to achieve organizational goals. This study also supports the view of Cucciniello et al. (2017), who stated that transparency plays an important role in improving the quality of public organization governance through information disclosure and increasing internal organizational trust.

Furthermore, the results of this study are consistent with the research of Mwesigwa et al. (2021), which shows that a good organizational environment can increase the commitment of public sector officials. This study also supports the perspective of Mahmood (2021), who explains that transparency is one of the main principles of good governance that can improve the quality of government administration. A transparent government not only gains public trust but is also able to build a more positive organizational culture within the internal government environment. In village governance, disclosure of information related to financial management and village policies can increase officials' sense of responsibility and strengthen their commitment to organizational duties.

### The Influence of Transparency on the Integrity of Village Government Apparatus

Transparency has a significant effect on the integrity of village government officials. This result indicates that the better the transparency implemented in village governance, the higher the integrity of village government officials in carrying out their duties and responsibilities. Transparency in village governance is reflected through information disclosure, clarity of financial management procedures, and ease of access to information for the community and related parties. Such openness can encourage village government officials to work more honestly, responsibly, and in accordance with applicable regulations, thereby fostering better integrity among officials.

The findings of this study align with the theory of good governance, which places transparency as one of the main principles in creating a clean and integrity-driven government. Cucciniello et al. (2017) explain that transparency can improve the quality of governance through information disclosure and strengthening public oversight. When the village government implements transparency properly, every village financial management activity can be known and monitored by the community, thus encouraging village government officials to work more carefully and uphold honesty in carrying out their duties.

This study also supports the view of Huberts (2018), who explains that integrity is an important foundation in public organizations because it relates to moral values, ethics, and consistency in the behavior of government officials. Furthermore, the results of this study are consistent with the research of Grimmelikhuijsen et al. (2013), which shows that government transparency can increase public trust in government institutions through public information disclosure. This study also supports the perspective of Mahmood (2021), who states that transparency and integrity are essential elements in achieving good governance. A transparent government will more easily build an organizational culture that upholds ethical values and responsibility. Conversely, low transparency can open opportunities for unethical behavior, abuse of authority, and weak integrity among government officials.

### **The Influence of Transparency on Village Financial Accountability**

Transparency does not have a significant effect on village financial accountability. This result indicates that the information disclosure carried out by village governments has not been fully capable of improving accountability in village financial management in South Sumatra Province. This condition suggests that even though village governments have implemented transparency by conveying financial information to the community, such transparency is not necessarily followed by an improvement in the quality of accountability in village financial management.

Theoretically, transparency is indeed one of the main principles in achieving good governance and public sector accountability. Bovens (2007) explains that accountability relates to the government's obligation to account for its actions and the use of public resources to the community. In this context, transparency serves as a means to open public access to information so that community oversight can function properly. However, the results of this study indicate that information disclosure alone is insufficient to create accountability if not supported by other factors such as commitment, integrity, or the capacity of village government officials.

The results of this study are not in line with the research of Grimmelikhuijsen et al. (2013), which states that transparency can increase public trust in government through public information disclosure. Furthermore, Cucciniello et al. (2017) also explain that transparency plays an important role in strengthening governance quality and public oversight of government organizations. However, in the context of this study, the transparency implemented may still be administrative and formalistic in nature, thus unable to drive a real increase in accountability.

The insignificant effect of transparency on village financial accountability is also due to the low utilization of information by the community in monitoring village fund management. The information published by village governments may not be fully understood by the community or may not be communicated effectively, so public oversight of village financial management remains relatively low. Mahmood (2021) explains that transparency will be effective in improving accountability only if accompanied by community involvement and official behavior that supports good governance.

Furthermore, the results of this study indicate that village financial accountability is not only influenced by transparency but also by internal organizational factors such as the commitment and integrity of village government officials. Officials with high commitment and integrity will be more responsible in village financial management even if the organization's level of transparency is not optimal. Conversely, if officials do not possess good commitment and integrity, information disclosure alone is insufficient to create maximum accountability.

### **The Influence of Apparatus Commitment on Village Financial Accountability**

The commitment of village government officials has a significant effect on village financial accountability. This result indicates that the higher the commitment of village government officials, the better the accountability in village financial management. Officials' commitment is reflected through their earnestness, loyalty, and responsibility in carrying out

village financial management duties in accordance with organizational rules and goals. Officials with high commitment tend to work more diligently, responsibly, and strive to maintain the quality of village financial management, thereby improving accountability.

The findings of this study align with the theory of organizational commitment proposed by Meyer and Allen (1991), which explains that organizational commitment is an individual's psychological attachment to the organization that encourages the individual to remain loyal and strive to achieve organizational goals. In the context of village governance, officials with high commitment will endeavor to carry out village financial management responsibly because they feel a moral responsibility to the organization and the community. Thus, officials' commitment becomes one of the important factors in supporting the creation of village financial accountability.

This study also supports the view of Mwesigwa et al. (2021), who state that organizational commitment has a positive effect on improving public sector performance. Officials with high commitment will demonstrate seriousness in carrying out their duties and complying with organizational rules, thereby improving the quality of governance. Furthermore, the results of this study are consistent with research conducted by Tolbert & Hall (2009), which explains that the commitment of government officials plays an important role in improving the effectiveness of public organizations through increased work responsibility and compliance with organizational policies. Village government officials with high commitment will be more careful in managing village funds because they realize that village financial management must be accountable to the community.

### **The Influence of Integrity on Village Financial Accountability**

The integrity of village government officials has a significant effect on village financial accountability. This result indicates that the higher the integrity of village government officials, the better the accountability in village financial management. Officials' integrity is reflected through honest, consistent, responsible, and rule-abiding attitudes in carrying out village financial management duties. Officials with high integrity will strive to implement financial management transparently and in accordance with applicable regulations, thereby improving the quality of village financial accountability.

The findings of this study align with the theory proposed by Huberts (2018), which explains that integrity is the main foundation of good governance because integrity relates to the moral values, honesty, and ethics of public officials in carrying out their duties. This study also supports the view of Prabowo et al. (2022), who state that integrity has a positive effect on public sector accountability. Integrity is able to shape professional and responsible behavior among officials, thereby improving the quality of governance.

Furthermore, the results of this study are consistent with the perspective of Mahmood (2021), who explains that public sector accountability is influenced not only by administrative systems and regulations but also by the behavior of government officials in carrying out their duties. This study also reinforces the research of Grimmelikhuijsen et al. (2013), which explains that honest and open behavior by government officials can increase public trust in government. In village financial management, the integrity of officials is one of the factors determining public trust in the village government. When village officials demonstrate honest, responsible, and consistent attitudes in carrying out financial management, the community will have greater trust in the quality of the village government's accountability.

### **The Influence of Transparency Through Commitment to Village Financial Accountability**

This finding indicates that commitment serves as a mediating variable connecting transparency with village financial accountability. In other words, increased transparency in village financial management will encourage the formation of strong commitment among village officials, which ultimately contributes to improved accountability.

Theoretically, transparency is one of the main principles of good governance related to information disclosure in government administration. Cucciniello et al. (2017) explain that transparency can improve the quality of public organization governance through information disclosure and strengthening public oversight. The results of this study align with the theory of organizational commitment proposed by Meyer and Allen (1991), which explains that organizational commitment is an individual's psychological attachment to the organization, demonstrated through loyalty, a sense of belonging, and willingness to work towards achieving organizational goals. In the context of village governance, transparency implemented in village financial management can create a more open work environment and increase officials' trust in the organization. This condition encourages village government officials to work more diligently and responsibly in carrying out village financial management, thereby improving accountability.

This finding is also consistent with the research results of Samsuri et al. (2025), which confirm that organizational commitment functions as an important mechanism that translates good governance principles, including transparency, into tangible improvements in performance and accountability. Furthermore, Agustina & Gunawan (2025), in their research on the effectiveness of village fund management, also found that transparency in village fund management has a positive effect on the effectiveness of village fund management, which includes aspects of accountability. This finding reinforces the argument that transparency in village financial information is an important foundation for achieving accountable governance.

### **The Impact of Transparency Through Integrity on Village Financial Accountability**

Transparency through the integrity of village government officials does not have a significant effect on village financial accountability. This result indicates that the integrity of village government officials has not been able to optimally mediate the relationship between transparency and village financial accountability. In other words, the information disclosure carried out by village governments has not been fully capable of fostering the integrity of officials that would have a direct impact on improving accountability in village financial management.

Theoretically, the insignificant direct effect of transparency on accountability can be explained through the perspective of principal-agent theory and the ethical approach to public governance (Hanifa et al., 2026). Hanifa et al. (2026) explain that transparency alone is insufficient to produce accountability; integrity rooted in strong ethical values is required. The absence of a mediating role of integrity in this study indicates that increased transparency is not automatically followed by strengthened integrity among village officials. Transparency is procedural and informational, while integrity is personal and cultural. As expressed by Hidayat et al. (2025), accountability in village fund management encompasses three main dimensions: transparency, obligation, and responsiveness. These three dimensions must operate simultaneously and be supported by strong ethical commitment from village officials.

The inability of integrity to serve as a strong link between transparency and village financial accountability may occur because the integrity of village government officials is not only influenced by information disclosure but is also affected by other factors such as organizational culture, leadership, internal oversight, and organizational control systems. Even though village governments have implemented transparency in financial management, this does not necessarily directly shape the high-integrity behavior of officials in carrying out village financial management duties.

The results of this study indicate that village financial accountability is more influenced by other organizational behavior factors, such as the commitment of village government officials. Officials with high integrity may not necessarily be able to improve accountability if not supported by work commitment, adherence to rules, and a good organizational culture.

Therefore, the integrity of officials in this study has not been able to significantly mediate the relationship between transparency and village financial accountability.

## CONCLUSION

This study shows that transparency has a significant effect on the commitment and integrity of village government officials in South Sumatra Province. Furthermore, the commitment and integrity of village government officials are also proven to have a significant effect on village financial accountability. However, transparency does not have a significant direct effect on village financial accountability. The results also indicate that the commitment of village government officials is able to mediate the effect of transparency on village financial accountability. Meanwhile, the integrity of village government officials is not able to significantly mediate the effect of transparency on village financial accountability. Thus, the commitment of officials is an important factor in improving village financial accountability.

This study still has several limitations that need to be considered. First, the study was conducted only on village government officials in South Sumatra Province, so the results cannot be broadly generalized to all village governments in Indonesia. Second, this study only used the variables of transparency, commitment, integrity, and village financial accountability, meaning there are still other factors that may influence village financial accountability but have not been included in the research model, such as official competence, internal control, organizational culture, and community participation. Furthermore, the analytical technique used is still limited to path analysis with the assistance of SPSS, so the relationships among variables have not been analyzed more deeply using a more complex structural modeling approach.

Based on the research findings, village governments in South Sumatra Province need to improve the quality of transparency in village financial management by providing information that is more open, clear, and easily accessible to the community. Good transparency can strengthen the commitment of village government officials in carrying out responsible financial management. Furthermore, village governments also need to strengthen officials' commitment through enhanced organizational development, work supervision, and reinforcement of officials' sense of responsibility toward organizational duties and goals. These efforts are important because officials' commitment has been proven to play a significant role in improving village financial accountability.

Village governments are also advised to enhance officials' integrity through ethics education, strengthening organizational culture, and implementing more effective internal oversight to minimize potential irregularities in village financial management. For future researchers, it is recommended to add other variables related to village financial accountability, expand the research area, and use more comprehensive analytical methods such as Structural Equation Modeling (SEM) so that research results can provide a deeper understanding of the factors influencing village financial accountability.

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