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Internal Control System, Transparency, and Village Financial Management Accountability: Evidence From One Village in Indonesia

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Abstract. This study aims to analyze the influence of internal control systems and transparency on the accountability of village financial management. This type of research is quantitative and descriptive, using primary and secondary data. Data were collected using questionnaires and literature studies. The population was the Tanjung Datuk community and village officials, Siak Kecil sub-district, Bengkalis district, Riau. The sampling technique used was accidental sampling, with Yamane sample measurements, so the number of samples obtained was 237 people. The data analysis technique used multiple linear regressions with validity, reliability, classical assumptions and hypothesis testing using SPSS software. The results of this study indicate that the internal control system has a positive effect on the accountability of village financial management. However, transparency does not affect the accountability of village financial management. This study provides theoretical implications, especially in completing the theory regarding the influence of the internal control system on accountability and support for the theory of stewardship and legitimacy. This study can then be a reference for the village government in maintaining and improving the accountability of village financial management in implementing the internal control system.

Keywords: internal control system; transparency; accountability; village finance; Stewardship Theory.

1. INTRODUCTION

The village fund program in Indonesia has been implemented since 2015, offering great potential in advancing villages to increase infrastructure development, the economy and the welfare of village communities. This certainly has a positive impact on many villages in Indonesia. However, in recent years, village financial management has been in the spotlight due to various problems and dynamics in financial management at the village level, both in terms of transparency and accountability (Permatasari et al., 2024). Based on the Indonesia Corruption Watch report, in 2022, there were 155 corruption cases related to village funds and village revenues, but in 2023, it increased to 187 corruption cases in villages (Aurindah & Arham, 2024; Saptohutomo, 2024). These cases occur due to the lack of accountability for village funds, so village funds become a fertile ground for corruption (Nugrahesthy & Chariri, 2022; Warf, 2019).

The accountability problem in village financial management can occur due to many factors, such as the village government not being fully transparent regarding the use of funds, so residents do not know how village funds are managed and used (Adhinata et al., 2020). Supervision from the central or regional government needs to be improved, allowing for deviations or errors in financial management (Mait et al., 2021). Human resources at the village level are still limited, and skills and knowledge in financial management are still lacking (Oktari et al., 2020). Lack of training for village officials in managing finances makes financial

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management less effective and accountable (Budiana et al., 2019). Inadequate recording and reporting systems can cause errors or chaos in financial reports (Sofyani et al., 2022). The existence of rules and regulations that often change needs to be clarified and make it difficult for village financial managers to follow existing rules (Harun et al., 2021). However, this needs to be proven empirically, especially from the internal control system and transparency factors influencing village financial management accountability.

Study on the influence of internal control systems on accountability in village financial management has been studied by Budiana et al. (2019); Hardiningsih et al. (2020); Afifi et al. (2021); Ardianti et al. (2022); Uyob et al. (2022); Gunitasari & Binawati (2023); Patty & Bell (2023); Susanti et al. (2024) who found that the internal control system has a positive effect on accountability in village financial management. This is different from a study conducted by Diansari et al. (2022); Santoso et al. (2022); Savitri et al. (2022), who found that the internal control system did not affect accountability in village financial management.

Study on the effect of transparency on accountability in village financial management has been studied by Suciningtyas & Suripto (2021); Indriasih & Sulistyowati (2022); Yunni et al. (2022); Maulana et al. (2023); Solikhah & Hossain (2024) who found that transparency has a positive effect on accountability in village financial management. In contrast to a study conducted by Norawati & Alkudri (2023); Wigunawati & Ariani (2023) found that transparency did not affect accountability in village financial management. A study on the effect of internal control systems and transparency on accountability in village financial management is familiar. However, with facts in the literature showing inconsistencies in the results, this study must be carried out again to fill the existing gap with different subjects. Therefore, this study aims to analyze the effect of internal control systems and transparency on accountability in village financial management.

2. THEORETICAL STUDY

Stewardship Theory

Stewardship theory delineates a scenario in which management's incentive structure is not driven by individualistic objectives but instead aligns with the overarching organizational goals for the betterment of the organization (Davis et al., 1997). This theory developed as experts advocated reconciling the differences between agency theory and stewardship, emphasizing the need for cohesion (Donaldson & Davis, 1991). Stewardship theory is often referred to as devotion or service theory (Mathias et al., 2017). Stewardship theory posits that there is a significant link between how successful an organization is and the level of satisfaction it achieves among the public (Davis et al., 1997). Stewards are committed to safeguarding and enhancing organizational wealth through optimizing operational performance to ensure maximum utility (Tosi et al., 2003).

Legitimacy Theory

Legitimacy theory is a social science concept positing that companies can uphold their legitimacy by aligning their operations and policies with the prevailing societal norms and values (Deegan, 2019). This theory centers on the interaction between corporations and society, emphasizing the presence of an inherent social agreement between corporations and the communities in which they operate (Campbell, 2000). This theory postulates that organizations must adhere to societal norms, operate within accepted societal boundaries, transparently disclose social responsibility information to cultivate an image of social responsibility and validate their conduct to various stakeholder groups (Moloi & Marwala, 2020; Reverte, 2009).

Institutional Theory

Institutional theory, within the domain of social sciences, constitutes an approach that scrutinizes the evolving nature of structures, regulations, norms, and customs within organizations and societies; it focuses on understanding the processes through which these entities take form and undergo transformation over time (Dacin et al., 2002). As mentioned earlier, the theory underscores the notion that organizations and individuals are subject to influence not solely by economic rationality but also by a plethora of social, cultural, and political pressures from the surrounding institutions (Carpenter & Feroz, 2001). This theory is frequently employed to comprehend organizational responses to environmental changes, the determinants of specific organizational behaviors, and the mechanisms underlying organizational innovation and change (Dacin et al., 2002).

Good Governance

Good governance encompasses the intricate framework of systems, procedures, and ethical standards in administrating a government, organization, or institution (Mansoor, 2021). Good governance entails the implementation of effective, transparent, participatory, and accountable management strategies aimed at realizing overarching objectives such as public welfare, sustainable development, and social justice (Abhayawansa et al., 2021). The incorporation of effective governance is deemed indispensable in establishing a government that is adept and dependable in the eyes of the public (Mansoor, 2021). Sound governance is also crucial in enhancing governmental quality, fostering sustainable development, and establishing political and societal equilibrium (Safdar et al., 2022). This is also often an indicator of the success of bureaucratic reform and development policies in various countries (Jindra & Vaz, 2019).

Accountability

Accountability pertains to the responsibility and duty of an entity to provide explanations and accept responsibility for its actions and decisions (Dillard & Vinnari, 2019). In the realm of governance, accountability entails maintaining transparency and facilitating open disclosure regarding the decision-making processes and allocation of resources (Rosidah et al., 2023). Accountability is fundamental for ensuring that all actions and decisions are executed with integrity and in compliance with relevant regulations (Ortega-Rodríguez et al., 2020). Accountability indicators include financial reports, regulatory compliance, risk management, performance evaluation, feedback and complaints (Grossi et al., 2019; Trisnawati, 2019).

Internal Control System

The internal control system comprises a set of procedures and policies established to safeguard assets from misappropriation and to ensure the accuracy and compliance of provided information with pertinent laws and regulations (Lartey et al., 2020; Noviani & Hendarsyah, 2020). Moreover, the internal control system is meticulously crafted and executed to furnish ample assurance concerning the efficient and effective attainment of organizational objectives (W. S. Putri & Hendarsyah, 2020). Implementing an internal control system is paramount in upholding operational integrity, enhancing efficiency, and ensuring compliance with legal and regulatory frameworks (Karmila & Hendarsyah, 2019). Internal control system indicators include the control environment, risk assessment, control activities, information and communication, and monitoring (Haryanti & Hendarsyah, 2021; Mirnawati et al., 2021; Presiden RI, 2008).

Transparency

Transparency is related to the openness of information and public access to data, decisions, or processes in an organization or government (Gil-Garcia et al., 2020). This principle supports that public institutions must provide relevant information honestly and openly so that it can be monitored by the public or stakeholders (Batubara et al., 2023; Mabillard & Zumofen, 2021). Transparency is essential in increasing public trust and ensuring that decisions are made in the public interest (Grimmelikhuijsen et al., 2021). Transparency aims to create a more accountable, efficient, and responsive government to public needs (Matheus et al., 2021). With transparency, the public can monitor and evaluate the actions and decisions taken by the government, thereby preventing abuse of authority, corruption, and other unethical practices (Vian, 2020). Transparency indicators include availability, regulatory framework, openness, and clarity (Batubara et al., 2023; Schnackenberg & Tomlinson, 2016).

Hypothesis Development

The internal control system is designed to provide reasonable assurance regarding achieving objectives regarding the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations (Adeyemi & Olarewaju, 2019). The internal control system supports stewardship theory by providing a structure that ensures management carries out its responsibilities ethically and effectively according to the organization's objectives. The internal control system is vital in supporting accountability because it creates a mechanism to ensure reliability in financial reporting and organizational operations (Alam et al., 2019). The internal control system helps oversee the process, detect deviations, and prevent abuse, which can reduce accountability (Chukwuogo & Obi, 2023). The organization will be more credible and ethical when the internal control system is robust, strengthening social legitimacy. Studies conducted by Hendaris & Siraz (2020); (Rosari & Manabulu, 2020); Saad et al. (2020); Hendaris & Romli (2021); Natsir et al. (2021); Ardianti et al. (2022); Uyob et al. (2022); Diansari et al. (2023); Sari et al. (2024) stated that the internal control system has a positive effect on accountability. The hypothesis can be formulated H_1: internal control system positively affects accountability in village financial management.

Transparency provides sufficient information to the public to understand how resources are managed, and decisions are made (Androniceanu, 2021). Transparency in the context of stewardship theory ensures that leaders are open about their decisions and actions to be trusted to maintain and manage resources well. Transparency also contributes to legitimacy by ensuring that institutional actions and decisions are visible and scrutinized by the public (Licht & Licht, 2020). Transparency helps ensure that rules and norms are transparent, open, and accessible to all parties, thereby strengthening the legitimacy and efficiency of institutions (Rodríguez-Navas et al., 2021). Transparency is one of the main pillars of good governance because it allows the public to access relevant information about decisions and policies and to assess whether these policies are implemented fairly and effectively (Androniceanu, 2021). With transparency, the accountability process becomes more accessible and effective because the information needed to assess responsibility is available and accessible. Then transparency can help build trust, prevent corruption, and ensure accountability (Koller et al., 2020). Studies conducted by Suciningtyas & Suripto (2021); Indriasih & Sulistyowati (2022); D. P. A. Putri & Widajantie (2022); Yunni et al. (2022); Maulana et al. (2023); Selpiy & Aira (2024) stated that transparency has a positive effect on accountability. The hypothesis can be formulated H_2: transparency positively affects accountability in village financial management.

3. RESEARCH METHODS

This research is included in descriptive quantitative research, which uses primary data in questionnaires and secondary data in the form of literature studies. The population of this study is the village apparatus of Bantan Tengah, Bengkalis sub-district, Bengkalis regency, Riau, totaling 27 people. The sampling technique used is saturated sampling so that the number of samples is the same as the number of populations. The research questionnaire uses a Likert scale with categories: very strongly agree (5), strongly agree (4), agree (3), disagree (2), and strongly disagree (1). The research variables consist of competence (12 items), internal control system (16 items), and accountability as independent variables, and the excess of budget calculation (10 items) as the dependent variable. The data analysis technique uses multiple linear regressions with validity, reliability, classical assumptions and hypothesis testing using SPSS software.

4. RESULTS AND DISCUSSION

Respondent Demographics

Respondent demographics are groupings of respondents based on the characteristics of the respondents who filled out the questionnaire, summarized in Table 1. The results show that male respondents were 52.33 percent, and female respondents were 47.67 percent. The age range of respondents was dominated by ages 31 to 40 years as much as 51.10 percent, 41 to 50 years 62 totaling 26.62 percent, and 21 to 30 years totaling 22.28 percent. The respondents' education level was dominated by high school graduates, as much as 70.46 percent, junior high school 13.50 percent, Diploma 11.39 per cent, and Bachelor 4.64 percent.

Table 1. Respondent Demographics.

Characteristics	Description	Amount	Percentage (%)
Gender	Male	124	52.33
	Female	113	47.67
Age Range	21-30 years	54	22.28
	31-40 years	121	51.10
	41-50 years	62	26.62
Education Level	Junior High School	32	13.50
	Senior High School	167	70.46
	Diploma	27	11.39
	Bachelor	11	4.64

Source: primary data

Validity and Reliability

This validity test is used to measure whether or not a questionnaire data is valid. Table 2 shows that the internal control system (ICS) has 15 statement items; the lowest r-value is 0.199, and the highest is 0.367. Transparency (TRP) has 10 statement items; the lowest r-value is 0.215, and the highest is 0.459. Accountability (ACT) has 9 statement items; the lowest r-value is 0.265, and the highest is 0.447. All variables show that the r-value > r-table (0.124) means the questionnaire data is valid. Reliability testing measures the consistency of the questionnaire data's measurement results and whether they are reliable. Table 2 shows that the internal control system (ICS) has a Cronbach's alpha value of 0.910, transparency (TRP) has a Cronbach's alpha value of 0.811, and Accountability (ACT) has a Cronbach's alpha value of 0.809. Cronbach's alpha value of all variables is> 0.6, meaning the questionnaire data is reliable.

Table 2. Validity and Reliability Results.

Variables	Items	Lowest R-Value	Highest R-Value	Cronbach's Alpha
ICS	15	0.199	0.367	0.910
TRP	10	0.215	0.459	0.811
ACT	9	0.265	0.447	0.809
R-Table		0.124		
Reliability		0.600		

Source: primary data, processed

Normality

Normality tests whether the data in the regression model is normally distributed. Based on the results of the Kolmogorov-Smirnov test, the asymp sig value is 0.196 > 0.05, meaning that the data is normally distributed. Then Figure 1 shows that the plot is spread along the diagonal line, meaning the data is normally distributed.

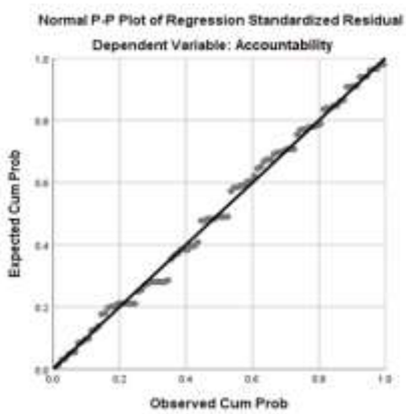

Figure 1. Normal P-P Plot.

Source: primary data, processed

Multicollinearity

Multicollinearity testing is used to determine whether there is a significant relationship between independent variables. Table 3 shows that the internal control system (ICS) has a tolerance value of 0.576 and a VIF of 6.145. Transparency (TRP) has a tolerance value of 0.667 and a VIF of 5.022. All independent variables have a tolerance value greater than 0.1 and a VIF value less than 10, meaning there is no multicollinearity problem.

Table 3. Multicollinearity Results.

Variables	Tolerance	VIF
ICS	0.576	6.145
TRP	0.667	5.022

Source: primary data, processed

Heteroscedasticity

Heteroscedasticity testing is used to test whether there is an inequality of residual variance in a regression model. Table 4 shows that the internal control system (ICS) has a sig value of 0.881, and Transparency (TRP) has a sig value of 0.499. All independent variables have sig values > 0.05, meaning this regression model has no heteroscedasticity problem.

Table 4. Heteroscedasticity Results**.**

Variables	Sig.
ICS	0.881
TRP	0.499

Source: primary data, processed

Hypothesis Results

Table 5. Hypothesis Results.

Hypothesis	Coefficient	T-Value	Sig.
H_1: ICS → ACT	0.174	2.508	0.013
H_2: TRP → ACT	0.009	0,135	0.893
F-Value		3.154	0.011
Adjusted R-Square		0.629	
T-Table		1.970	
F-Table		3.040	

Source: primary data, processed

Hypothesis testing is used to show the influence of independent variables on dependent variables. Table 5 shows that the internal control system (ICS) on accountability (ACT) has a coefficient value of 0.174, t-value 2.508> t-table 1.970, and sig 0.013 <0.05, meaning that the internal control system has a positive and significant effect on accountability of village financial management (H1 is accepted). Transparency (TRP) on accountability (ACT) has a coefficient value of 0.009, t-value 0.135 <t-table 1.970, and sig 0.893> 0.05, meaning that transparency (TRP) does not affect accountability of village financial management (H2 is rejected). The F-value has a value of 3.154 > f-table 3.040, sig 0.011 < 0.05 and adjusted r-square 0.629, meaning that simultaneously, the internal control system and transparency significantly affect the accountability of village financial management by 62.9%.

Influence of Internal Control Systems on Accountability

This study found that the internal control system has a positive and significant effect on the accountability of village financial management. This indicates that the better the implementation of the internal control system in the village government, the better the accountability of village financial management will be. Conversely, the accountability of village financial management will need improvement. This happens because the internal control system helps ensure financial management is carried out effectively and efficiently (Chang et al., 2019). A sound internal control system can detect and prevent deviations, misuse, or fraud in financial management; this helps maintain the integrity of the village financial management process (Rosari & Manabulu, 2020). The internal control system also allows for strict monitoring of the use of village funds (Eton et al., 2022). The internal control system also helps create accurate and reliable financial reports (Chang et al., 2019). The internal control system ensures that all village financial management activities follow applicable laws and regulations (Hardiningsih et al., 2020).

The internal control system also ensures that village officials are responsible for every expenditure and use of funds (Zeho et al., 2020). Therefore, the findings of this study follow the stewardship theory, which ensures that village financial managers act as responsible guardians. It also supports the legitimacy theory by maintaining public trust and acceptance of the village financial management process. The findings of this study are supported by Budiana et al. (2019); Hardiningsih et al. (2020); Hendaris & Siraz (2020); Rosari & Manabulu (2020); Saad et al. (2020); Savitri et al. (2020); Afifi et al. (2021); Hendaris & Romli (2021); Natsir et al. (2021); Ardianti et al. (2022); Uyob et al. (2022); Diansari et al. (2023); Gunitasari & Binawati (2023); Patty & Bell (2023); Susanti et al. (2024) who found that the internal control system has a positive effect on accountability. However, the results of this study are not in line with the findings of Diansari et al. (2022); D. P. A. Putri & Widajantie (2022); Santoso et al. (2022); Savitri et al. (2022), who stated that the internal control system does not affect accountability.

Influence of Transparency on Accountability

This study found that transparency does not affect accountability in village financial management. This indicates that the presence or absence of transparency in village financial management will not affect the accountability of village financial management. The results of this study are supported by the findings of Norawati & Alkudri (2023); Wigunawati & Ariani (2023) which state that transparency does not affect accountability in village financial management. These findings differ from the stewardship theory, which states that village officials should act following the community's interests, even with minimal transparency. Likewise, the legitimacy theory emphasizes the importance of transparency in gaining public trust and acceptance. These findings also differ from the theory of good governance, which states that transparency is an essential prerequisite for ensuring accountable of village financial management. The results of this study are not in line with the findings of Suciningtyas & Suripto (2021); Indriasih & Sulistyowati (2022); D. P. A. Putri & Widajantie (2022); Yunni et al. (2022); Maulana et al. (2023); Sari et al. (2024); Selpiy & Aira (2024); Solikhah & Hossain (2024) who stated that transparency has a positive effect on accountability in village financial management.

Transparency should be the key to accountability because transparency makes processes and decisions scrutinized by the public, but this is different from the results of this study. This happens for several reasons: the lack of public understanding or participation. If the public does not understand the information provided or is inactive in the monitoring process, transparency will not be adequate (Matheus et al., 2020). Without a good understanding, the public cannot assess or ask things that are not appropriate. Furthermore, there is limited information, where transparency is only adequate if the information provided is complete and relevant. If the information provided is inadequate or too technical, the public cannot use it to assess accountability properly (Dillard & Vinnari, 2019). Then, there are personal interests, where, in some cases, individuals or groups with personal interests manipulate information for their interests so that transparency does not impact accountability (Vian, 2020).

5. CONCLUSIONS

This study found that the internal control system has a positive effect on the accountability of village financial management, so when the implementation of the internal control system is exemplary, the accountability of village financial management will also be improved. However, transparency does not affect the accountability of village financial management, so the presence or absence of transparency has no impact on the accountability of village financial management caused by the lack of public understanding and participation, limited information, and the presence of elements of personal interest. This study provides theoretical implications, especially in completing the theory regarding the influence of the internal control system on accountability and support for the theory of stewardship and legitimacy. This study can practically be a reference for the village government in maintaining and improving the accountability of village financial management in implementing the internal control system. This study has limitations in terms of research subjects, namely, only one village and the number of independent variables that are factors in influencing accountability. Further research needs to be done by expanding the scope of subjects to several villages in the sub-district, district, or province. Further research needs to discuss factors that cause transparency not to affect accountability, such as public understanding, public participation, and the availability of information, both directly on accountability and as mediation or moderation on accountability.

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