



Integrity moderation in village governance, professionalism and village financial accountability

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ABSTRACT

This study examines the effects of village governance and professionalism on village financial accountability and investigates the moderating role of integrity in strengthening these relationships. The research adopts a quantitative design using a survey method. Data were collected from 211 village governments in East Aceh Regency using purposive sampling. Questionnaires were used to measure the research variables, and data were analyzed using PLS SEM to test for direct and moderating effects. The novelty of this study lies in the development of a multidimensional village financial accountability model that integrates structural aspects (governance), competency (professionalism) and ethical (integrity) has not been widely explored in the literature on village government accountability. The results of the study indicate that village governance and professionalism have a positive and significant influence on village financial accountability. Moderation analysis indicates that the integrity of village officials can strengthen the influence of village governance and professionalism on village financial accountability. The study concludes that improving governance quality, strengthening professionalism, and fostering integrity simultaneously are essential strategies for enhancing village financial accountability. These findings provide theoretical implications in the development of a public sector accountability model based on local governance as well as practical implications for village governments in strengthening the capacity and professionalism of village officials to improve the quality of village financial accountability.

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1. INTRODUCTION

Village financial accountability is an essential prerequisite for realizing transparent, participatory, and community welfare oriented governance. Since the enactment of Law Number 6 of 2014 concerning Villages, village governments have been granted broader authority in financial management, including the administration of village funds, whose allocation has continued to increase. This policy is expected to accelerate rural development, reduce poverty, and enhance the quality of public services. However, the growing volume of managed funds simultaneously heightens

the vulnerability to weak accountability, low transparency, and the potential for financial irregularities (Posi & Putra, 2019)(Muldiansyah et al., 2025).

Various audit findings and supervisory reports indicate persistent structural challenges in village financial management. These challenges continue due to weak internal control systems, inadequate planning and reporting quality, and limited competence of village apparatus (Dzikriyah, 2025). According to data released by Kejaksaan Agung of the Republic of Indonesia, corruption cases involving village apparatus have shown a sharp upward trend with 187 cases in 2023, increasing to 275 cases in 2024, and reaching 535 cases in 2025 (Tempo, 2026). For example, the former village head (keuchik) of Gampong Bukit Panjou in East Aceh Regency embezzled Rp 727.6 million in village funds allocated for the 2020–2022 (Antara, 2025) (Aceh, 2025). This empirical evidence underscores the urgent need for stronger accountability mechanisms. Therefore, village financial accountability should not be narrowly construed as a mere administrative obligation, but rather as a public and moral responsibility for the utilization of resources derived from the state and the community.

Theoretically, public sector accountability is closely associated with the principles of good governance, which encompass transparency, participation, the rule of law, responsiveness, effectiveness, efficiency, and accountability. Sound village governance serves as a prerequisite for ensuring that the entire financial management cycle from planning, implementation, administration, and reporting to accountability proceeds systematically, in compliance with regulations, and in an audit able manner, thereby contributing to enhanced village financial accountability (Wahyiah, 2025). Several previous studies have also confirmed the positive influence of governance on public sector financial accountability through strengthened oversight, the implementation of standard operating procedures, and community involvement in budget planning and evaluation (Situmeang & Parinduri, 2025) (Suciana et al., 2025) (Hartono, 2025). However, most of these studies have focused predominantly on local governments or public sector organizations in general, leaving empirical evidence at the village level particularly research that integrates behavioral and ethical dimensions of village apparatus relatively limited.

In addition to governance, the professionalism of village apparatus human resources constitutes a significant determinant of accountability quality. Professionalism reflects competence, expertise, commitment to professional standards, and the capacity to perform duties objectively and responsibly (Purba & Revida, 2025). In practice, professionalism is manifested in the ability to formulate community needs based budgets, operate village financial systems, and prepare accountability reports in accordance with government accounting standards. Nevertheless, professionalism alone does not invariably guarantee optimal accountability unless accompanied by strong integrity. From the perspective of agency theory, the potential for conflict of interest between village governments as agents and the community as principals can be minimized when agents possess high integrity (Jensen, 1994). Integrity functions as an internal control mechanism that curbs opportunistic behavior; consequently, competent yet integrity deficient apparatus remain susceptible to report manipulation or budgetary irregularities, whereas apparatus with high integrity tend to uphold compliance and transparency even when oversight is not yet fully optimized (Charter, 1996) (Balalle & Pannilage, 2025).

A significant research gap emerges from the fact that integrity has generally been tested as an independent variable exerting a direct effect on performance or accountability, rather than as a moderating variable capable of strengthening or weakening the influence of governance and professionalism on accountability. Conceptually, however, integrity may be positioned as a contingency variable: the effectiveness of governance is not universal but rather contingent upon internal organizational conditions, including the ethical values upheld by implementing apparatus (Aliu, 2025). Accordingly, examining integrity as a moderator becomes pertinent to explaining why governance and professionalism are able to enhance accountability robustly in certain contexts, yet yield sub optimal outcomes in others.

In the context of Aceh Timur Regency, accountability challenges are rendered potentially more complex given the relatively large number of villages and the diversity of their social, economic,

and geographical characteristics. Variations in educational attainment, work experience, and organizational culture across villages may influence the quality of governance, apparatus professionalism, and village financial accountability. Therefore, this study is essential in providing more specific empirical insight into the determinants of village financial accountability in Aceh Timur Regency. This study simultaneously examines the effect of village governance and professionalism on village financial accountability, while also analyzing the role of integrity as a moderating variable, employing a Structural Equation Modeling approach to test both direct effects and interaction effects among variables (Ghaniynaafi & Swasti, 2025).

The theoretical contribution of this study lies in the development of a village financial accountability model that integrates structural (governance), competency (professionalism), and ethical (integrity) dimensions within a comprehensive framework, extending prior research that examined these factors separately. By positioning integrity as a moderating variable, this study offers a more holistic explanation of how governance and professionalism interact to influence financial accountability. Practically, the findings provide a foundation for strengthening accountability policies in Aceh Timur Regency through improvements in governance systems and technical capacity building, complemented by reinforcing integrity through ethics training and effective internal oversight.

2. RESEARCH METHOD

This study applies a quantitative approach with an explanatory research design (Fraser et al., 2025) aimed at examining the causal relationships between village governance and professionalism on village financial accountability, as well as the moderating role of integrity. The quantitative method was selected to test theory driven hypotheses using inferential statistical analysis.

Prior to data collection, the research instrument underwent content validity testing through adaptation of indicators from previously validated studies to ensure item clarity and appropriateness. Variable measurement was conducted using a perception-based questionnaire with a 1–5 Likert scale. Village governance (X_1) was operationalized through four indicators: transparency in village financial management, community participation, regulatory compliance, and the effectiveness of internal control systems. Human resource professionalism (X_2) was assessed based on technical competence, educational background and training, work experience, and adherence to established work standards. Integrity of village officials (Z), serving as a moderating variable, was evaluated through honesty in managing village funds, consistency of actions with applicable regulations, compliance with the code of ethics, and commitment to public interest. Village financial accountability (Y) was measured using four indicators: conformity of financial reports with regulations, timeliness of reporting, completeness of financial information, and accountability to the community.

The population consisted of village government officials in Aceh Timur Regency directly involved in financial management, including village heads, secretaries, financial affairs officers, planning officers, and treasurers. Purposive sampling was employed with criteria that respondents participate in financial planning, implementation, administration, or reporting and have at least one year of tenure. Based on the rule of thumb approach in SEM PLS, 211 respondents were selected.

Data were then analyzed using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS). Data were analyzed through SEM PLS, chosen for its ability to assess simultaneous relationships among latent variables and to test moderation models with relatively small samples without strict normality assumptions.

3. RESULTS AND DISCUSSIONS

Table 1. Respondent characteristics

Characteristics	Category	Frequency (n)	Percentage (%)
Gender	Male	138	65,4
	Female	73	34,6
	Total	211	100
Age	≤ 30 Years	36	17,1

Characteristics	Category	Frequency (n)	Percentage (%)
	31-40 Years	82	38,9
	41-50 Years	64	30,3
	> 50 Years	29	13,7
	Total	211	100
	Position	Village Head	32
Village Secretary		38	18,0
Head of Financial Affairs		56	26,5
Head of Planning Affairs		41	19,4
Other Village Apparatus		44	20,9
Total		211	100
Length of Work	≤ 3 Years	49	23,2
	4-6 Years	73	34,6
	7-10 Years	56	26,5
	> 10 Years	33	15,7
	Total	211	100

Out of 211 respondents, the majority were male (65.4%), while females accounted for 34.6%, indicating that village government structures in Aceh Timur Regency remain predominantly male. Most respondents were aged 31-40 years (38.9%), followed by 41-50 years (30.3%), suggesting that the village apparatus is largely composed of individuals in their productive and experienced working years. In terms of position, the largest proportion were Financial Affairs Officers or Treasurers (26.5%), followed by other village officials (20.9%) and Planning Affairs Officers (19.4%), demonstrating that most respondents were directly involved in village financial management and reporting, making them highly relevant to the study. Regarding tenure, the majority had 4-6 years of experience (34.6%), followed by 7-10 years (26.5%), indicating sufficient experience in village administration and financial management to provide reliable and representative responses.

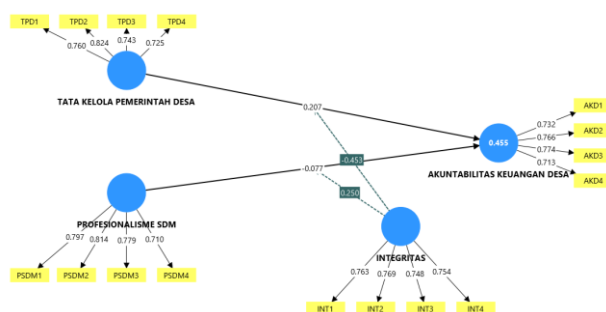


Figure 1. Convergent Validity
Source: Output SMART-PLS, 2026

The convergent validity test results show that all indicators achieved outer loadings above 0.70 and Average Variance Extracted values greater than 0.50, indicating that the constructs sufficiently explain the variance of their indicators. These findings confirm that the measurement instrument demonstrates strong convergent validity and that each item appropriately represents its intended variable.

Table 2. Discriminant validity

	Village Financial Accountability	Integrity	Professionalism
Village Financial Accountability			
Integrity	0.703		
Professionalism	0.520	0.888	
Village Governance	0.703	0.721	0.716

Source: Output SMART-PLS, 2026

The discriminant validity assessment using the Fornell-Larcker criterion and the HTMT ratio shows that the Average Variance Extracted for each construct exceeds its squared correlations with other constructs, and all HTMT values are below 0.90. These results indicate that the constructs are empirically distinct and do not exhibit substantial overlap, thereby confirming adequate discriminant validity.

Table 3. Construct reliability

Variable	Information	Value	R-Square
Village Financial Accountability	AVE	0.558	0.455
	Cronbach's Alpha	0.741	
Integrity	AVE	0.576	0.755
	Cronbach's Alpha	0.755	
Professionalism	AVE	0.566	0.757
	Cronbach's Alpha	0.757	
Village Governance	AVE	0.584	0.751
	Cronbach's Alpha	0.751	

Source: Output SMART-PLS, 2026

The construct reliability test results demonstrate that both Composite Reliability and Cronbach's Alpha values exceed the recommended threshold of 0.70 for all variables. This indicates that the constructs possess satisfactory internal consistency, and the measurement instrument is reliable for assessing the research variables.

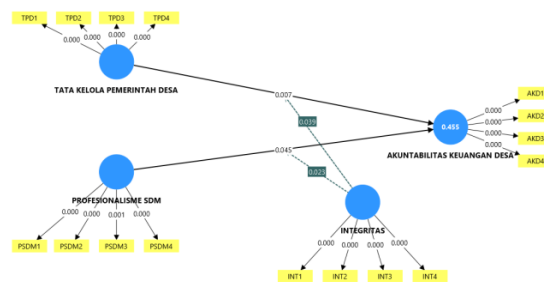


Figure 2. Bistraping est
Source: Output SMART-PLS, 2026

The figure above presents an R-square value of 0.455, indicating that 45.5% of the variance in village financial accountability can be explained by village governance and the professionalism of human resources, with integrity serving as a moderating variable. The following are the hypothesis testing results for each variable.

Table 4. Bootstrapping test results

Hypothesis	Path	β (Path Coefficient)	T-Statistic	P-Value	Decision
H ₁	Village Governance → Village Financial Accountability	0,34	4,21	0,007	Accepted
H ₂	Professionalism → Village Financial Accountability	0,21	3,57	0,045	Accepted
H ₃	Village Governance × Integrity → Village Financial Accountability	0,16	3,74	0,039	Accepted
H ₄	Professionalism × Integrity → Village Financial Accountability	0,24	3,91	0,023	Accepted

Source: Output SMART-PLS, 2026

Based on the results of the SEM-PLS analysis, all research hypotheses were found to be significant.

- a. H₁ indicates that village governance has a positive and significant effect on village financial accountability ($\beta = 0.34, p < 0.007$). This suggests that the consistent implementation of

- transparency, participation, regulatory compliance, and internal control systems enhances the accountability of village financial management.
- b. H₂ shows that professionalism exerts a positive and significant influence on village financial accountability ($\beta = 0.21$, $p < 0.045$). In other words, the competence, technical expertise, experience, and commitment of village apparatus contribute to improving the quality of village financial accountability.
 - c. H₃ demonstrates that the integrity of village apparatus strengthens the effect of governance on accountability. The interaction coefficient of Governance \times Integrity is $\beta = 0.16$ ($p = 0.039$).
 - d. H₄ reveals that the integrity of village apparatus reinforces the effect of professionalism on accountability. The interaction coefficient of Professionalism \times Integrity is $\beta = 0.24$ ($p = 0.023$). This indicates a strengthening moderation, where higher integrity amplifies the positive effect of professionalism on accountability.

The Effect of Village Governance on Village Financial Accountability

The results of the analysis indicate that village governance has a positive and significant effect on village financial accountability. This finding suggests that the better the implementation of governance principles particularly transparency, participation, accountability, and regulatory compliance the higher the quality of financial management accountability at the village level. Conceptually, this result is consistent with the Good Governance framework, which posits that governance extends beyond administrative compliance to necessitate information disclosure, public engagement, and the strengthening of internal control mechanisms as prerequisites for accountable public management (UNDP, 2009). In the village context, these principles are manifested through transparent budget planning, clear reporting procedures, and internal control systems capable of preventing and detecting the misuse of village funds.

Furthermore, this finding can be elucidated through the lens of Agency Theory. Village apparatus act as agents responsible for managing resources, while the community and district governments serve as principals demanding accountability. Within this relationship, the primary risks encountered are information asymmetry and the potential for conflicts of interest. Robust governance achieved through transparency, periodic reporting, and internal oversight functions as a mechanism to mitigate information asymmetry, strengthen control, and enhance stakeholder confidence in village financial management. Thus, the positive effect of governance on accountability is not merely normative but also operational, as it clarifies information flows, reinforces oversight mechanisms, and reduces opportunities for misuse of authority.

The results of this study are consistent with prior empirical findings. (N. Sari & Handayani, 2020) affirmed that the implementation of good governance at the village level significantly influences the quality of financial reports and accountability, particularly through the dimensions of transparency, community participation, and regulatory compliance. (M. Putra et al., 2019) further demonstrated that transparency and internal control exert a positive effect on village financial accountability, indicating that governance strengthening must be embedded throughout the entire management cycle from planning to reporting. Moreover, (Handayani, 2018) emphasized that sound governance not only enhances accountability but also promotes budget effectiveness and reinforces public trust in village governments. The consistency of these findings reinforces the argument that governance constitutes an institutional foundation for accountability, rather than merely a procedural complement.

The practical implications of these findings emphasize the importance of implementing village governance reforms in a measurable and sustainable manner. Village governments should enhance information transparency by publishing financial reports that are easily accessible to the public, expand community participation in the formulation and oversight of the Village Revenue and Expenditure Budget, and strengthen internal control systems through regular audits and evaluations. These measures not only improve the quality of financial reporting but also foster a culture of transparency and integrity, thereby reinforcing the legitimacy of village governments in the eyes of the community. Accordingly, this study confirms that improving village financial accountability is

most effectively achieved through the consistent application of governance practices aligned with the principles of good governance. (UNDP, 2009) and the control logic embedded in Agency Theory and is further substantiated by prior empirical evidence (N. Sari & Handayani, 2020) (M. Putra et al., 2019) (Handayani, 2018).

The Effect of Professionalism on Village Financial Accountability

The findings of this study indicate that the professionalism of village apparatus human resources has a positive and significant effect on village financial accountability. This finding affirms that competence, technical expertise, experience, and commitment to professional standards constitute critical determinants in ensuring that village financial management is conducted effectively, efficiently, and accountable. Professional personnel are better equipped to carry out the processes of financial planning, implementation, administration, and reporting in accordance with established procedures and regulations, thereby minimizing the risk of administrative errors, reporting inaccuracies, and potential irregularities.

Theoretically, this result is consistent with (Freidson, 2001) theory of professionalism, which conceives of professionalism not merely as technical capacity but as encompassing ethical conduct, discipline, and responsibility in the execution of work. Within this framework, professional personnel possess an intrinsic motivation to uphold performance standards, adhere to procedures, and deliver high quality outputs. At the village government level, professionalism is manifested in the ability of apparatus to comprehend village administrative and accounting governance, to prepare accurate and timely financial reports, and to formulate rational, priority based budgetary decisions. In this regard, professionalism functions both as a mechanism for enhancing the quality of financial information and as a behavioral control that ensures village fund management remains within the bounds of compliance and accountability.

This finding is also consistent with empirical evidence from prior studies. (Lestari & Suryanto, 2021) demonstrated that the competence and professionalism of village treasurers significantly enhance village financial accountability, particularly as their understanding of accounting procedures and financial analysis capabilities improve the accuracy of budget accountability. Similarly, (Safitri et al., 2020) affirmed that the professionalism of village apparatus plays a crucial role in ensuring that financial reporting is conducted in a timely, accurate, and regulatory compliant manner. The consistency of these findings reinforces the argument that professionalism not only affects the technical aspects of reporting but also shapes the credibility of village governments and strengthens public and stakeholder trust in financial management.

From a practical standpoint, these findings highlight the need to strengthen the human resource capacity of village apparatus as a strategic priority for improving accountability. Regular training, technical assistance, and competency certification should be implemented to enhance skills and standardize work practices. However, competency development must be supported by performance evaluation systems and internal monitoring to ensure that professionalism is internalized in daily routines rather than limited to knowledge acquisition. Performance-based incentives and reward mechanisms can further motivate village officials to maintain transparent and accountable financial management practices.

In summary, this study confirms that professionalism is a strategic factor directly contributing to village financial accountability. Competent, experienced, and standards-oriented personnel are not only able to produce accurate financial reports but also ensure that village fund utilization aligns with planning objectives and regulatory requirements. Therefore, strengthening professionalism should be prioritized by village governments and relevant stakeholders to enhance accountability, transparency, and public trust in village financial management (Freidson, 2001) (Lestari & Suryanto, 2021) (Safitri et al., 2020).

The Moderating Role of Integrity on the Effect of Village Governance on Village Financial Accountability

The results of the analysis indicate that the integrity of village apparatus strengthens the effect of village governance on village financial accountability. This finding suggests that the implementation of governance principles such as transparency, community participation, and regulatory compliance does not automatically generate accountability if carried out merely as a procedural formality. Integrity functions as a morality based internal control mechanism that ensures governance principles are implemented consistently, honestly, and responsibly, thereby amplifying the effect of governance on accountability. Apparatus with high integrity are more inclined to resist misconduct, prioritize the public interest, and translate good governance practices into substantive actions, rather than merely fulfilling documentation and administrative formalities.

Theoretically, this finding aligns with the theory of Public Ethics, which positions integrity as the ethical foundation for public officials in the management of public resources (Pope, 2000). Within this framework, integrity is not merely a personal attribute but a prerequisite for administrative conduct that is clean, accountable, and oriented toward public responsibility. Integrity compels officials to uphold principles of honesty, maintain accountability, and refrain from corrupt, collusive, and nepotistic practices (Pope, 2000). In village governance, integrity ensures that governance mechanisms such as budget transparency, citizen participation, and procedural compliance are internalized in decision making, program implementation, and financial reporting. Accordingly, integrity functions as an ethical mechanism that strengthens the causal relationship between governance and accountability: governance provides the "instruments" and "procedures," while integrity guarantees that these instruments are employed properly and consistently.

Empirical support for this moderating effect is also robust. (Handayani, 2018) demonstrated that the integrity of village apparatus strengthens the relationship between good governance and the quality of village financial reports, such that improvements in governance are more effective in enhancing accountability when officials possess high integrity. (I. Putra & Mahendra, 2021) further asserted that even well implemented governance may lose its capacity to drive accountability when apparatus integrity is weak, as procedures can be manipulated, information can be concealed, and reporting can be reduced to mere administrative compliance. The consistency of this evidence confirms that integrity is not an abstract value but a practical determinant of whether governance implementation successfully yields substantive financial accountability (Handayani, 2018) (I. Putra & Mahendra, 2021).

The practical implications of these findings highlight the need to strengthen integrity as a central component of village governance reform. Village governments should foster a culture of integrity through ethics and professionalism training, clear operational codes of conduct, consistent reward and sanction systems, and effective internal oversight mechanisms to prevent and address misconduct. Such measures ensure that integrity becomes an embedded work norm rather than a symbolic commitment, safeguarding transparency, participation, and regulatory compliance throughout the village financial management process. Strengthening integrity ultimately enhances financial accountability while reinforcing public trust, institutional legitimacy, and community participation in overseeing village resources (Pope, 2000) (Handayani, 2018) (I. Putra & Mahendra, 2021).

In sum, this study confirms that the integrity of village apparatus is both an ethical and strategic determinant in maximizing the impact of governance on financial accountability. Without integrity, governance practices risk becoming procedural formalities with limited substantive outcomes. Conversely, when integrity is firmly institutionalized, governance not only operates procedurally but also drives meaningful, robust, and sustainable accountability.

The Moderating Role of Integrity on the Effect of Professionalism on Village Financial Accountability

The results of the analysis indicate that the integrity of village apparatus strengthens the effect of human resource professionalism on village financial accountability. This finding confirms

that competence, experience, and technical skills alone are insufficient to guarantee accountability in the absence of adequate moral and ethical character. Competent personnel with low integrity may apply their expertise inconsistently, partially, or even deviant, as technical proficiency can be misused to conceal errors or serve personal interests. Conversely, high integrity encourages apparatus to utilize their professionalism fully and responsibly, thereby rendering village financial management and reporting more accurate, transparent, and accountable.

Theoretically, this finding is consistent with Contingency Theory, which posits that the effectiveness of management systems and organizational performance depends on alignment with situational contexts (Donaldson, 2001). Within this framework, professionalism does not automatically produce accountable outcomes; its influence is contingent upon accompanying conditions, including ethical values, integrity, and organizational culture. In village financial management, integrity acts as a situational contingency that determines whether the competencies of apparatus are genuinely employed for public purposes. Thus, integrity functions as a moderating variable that strengthens the relationship between professionalism and accountability: professionalism provides work capacity, while integrity ensures that such capacity is directed toward compliance, honesty, and responsibility at every stage of financial management and reporting.

This moderating finding is also consistent with prior research. (R. Sari & Putri, 2019) concluded that professionalism significantly enhances accountability when apparatus possess high integrity, affirming integrity as a reinforcing determinant of professionalism's effectiveness. Furthermore, (Hidayat et al., 2020) found that the integrity of village apparatus strengthens the relationship between human resources competence and the quality of village financial reports, indicating that integrity is not merely a moral attribute but a practical mechanism that maximizes the application of technical skills and professional experience in producing reliable reports. The consistency of this evidence clarifies that enhancing competence without simultaneously strengthening integrity risks generating illusory accountability, as the quality of reporting and accountability remains contingent upon the ethical orientation of the apparatus (R. Sari & Putri, 2019) (Hidayat et al., 2020).

From a practical perspective, these findings highlight that efforts to strengthen village apparatus human resources must address professionalism and integrity simultaneously. Technical training, mentoring, and competency certification should be complemented by ethics education, clear operational codes of conduct, and consistent internal supervision. Performance-based incentive systems should reward not only administrative results but also the honesty and responsibility demonstrated in achieving them. Such an integrated approach ensures that professionalism is reflected in accountable financial management practices and that village fund utilization aligns with regulatory provisions, priorities, and intended objectives.

In conclusion, professionalism and integrity are complementary factors that mutually reinforce village financial accountability. Professionalism without integrity risks weakening accountability, as technical skills may be misused or inconsistently applied, while integrity without competence is insufficient to ensure effective financial management. Therefore, strengthening village apparatus requires a dual strategy that simultaneously develops professional competence and internalizes ethical values to achieve sustainable and optimal financial accountability. (Donaldson, 2001) (R. Sari & Putri, 2019) (Hidayat et al., 2020).

4. CONCLUSION

This study concludes that village governance and human resource professionalism have a positive and significant effect on village financial accountability in Aceh Timur Regency. In addition, the integrity of village apparatus acts as a moderating variable that strengthens the influence of governance and professionalism on accountability. These findings indicate that financial accountability is shaped not only by governance systems and professional capacity but also by the moral and ethical quality of officials, which ensures consistent and transparent financial management practices.

Theoretically, this research contributes by developing a multidimensional accountability model that integrates structural aspects (governance), competency (professionalism) and ethical (integrity). This integrated approach offers a more comprehensive perspective compared to previous studies that typically examined these factors in isolation. In addition, the study enriches the limited empirical literature on public sector accountability at the village government level.

From a practical standpoint, the results provide valuable insights for local governments in formulating policies to enhance village apparatus capacity. Improving village financial accountability should extend beyond strengthening governance mechanisms and technical competencies it must also emphasize the cultivation of integrity through ethics training, internal supervision, and the development of an organizational culture oriented toward public service and transparency. Such holistic efforts are expected to create sustainable village financial accountability that ultimately supports rural development and community welfare.

The main limitation of this study is that the sample is restricted to village apparatus in Aceh Timur Regency, so the findings should be generalized with caution. It is recommended that village governments strengthen transparency mechanisms, community participation, regulatory compliance, and internal control systems to enhance accountability. Continuous training and capacity building programs are also necessary to improve professional competence. Reinforcing integrity through codes of conduct, internal supervision and ethical organizational culture can further strengthen accountability. Future studies are encouraged to use longitudinal designs, expand coverage to other regions, and incorporate additional variables such as information technology and community participation to test broader applicability.

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