

The Effect of Work Motivation, Organizational Commitment, and Leadership Style on Financial Management Accountability in Villages Moderated by Competency in Sikka Regency

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commitment;
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Abstract

Accountability in village financial management is a fundamental principle that must be implemented by village governments to ensure transparency and responsible use of public funds. However, various findings in Sikka Regency indicate weaknesses in financial administration, suggesting that internal organizational factors such as work motivation, organizational commitment, leadership style, and apparatus competency may influence the level of accountability. This study aims to analyze the effect of work motivation, organizational commitment, and leadership style on the accountability of village financial management, and to examine whether the competency of village apparatus moderates these relationships in Sikka Regency. The study employed a quantitative research approach using Structural Equation Modeling–Partial Least Squares (SEM-PLS). Data were collected from village government officials involved in the Village Financial Management Implementation Team (PPKD). The analysis was conducted using SmartPLS software to test the relationships between variables and the moderating effect of competency. The results show that work motivation, organizational commitment, and leadership style have a positive and significant effect on the accountability of village financial management. However, the competency of village apparatus does not moderate the relationship between these variables and financial management accountability. Organizational behavioral factors play an important role in improving accountability in village financial management. Strengthening motivation, commitment, and leadership quality among village officials is essential to promote transparent and responsible financial governance.

INTRODUCTION

The principle of accountability in village financial management is a demand that must be implemented by the village government in Sikka Regency (Anggareka, 2024; Anjani & Achsin, 2020; Bawono et al., 2020; Dewi et al., 2021; Sulthoni & Amirya, 2024). This demand is in line with the mandate of the Sikka Regent Regulation Number 1 of 2020 concerning Village Financial Management which states that village finances must be managed in a transparent and accountable manner (Sikka Regency Government, 2020). "Accountability is the embodiment of the obligation to be able to account for the management and control of resources in the implementation of policies entrusted to achieve the goals that have been set" (Hadi, 2020). The principle of accountability determines that every activity of the village government can be accounted for to the village community in accordance with the provisions of laws and regulations (Sikka Regency Government, 2020).

Accountability is an important factor for the village government to gain public trust in the implementation of development in the village (Husni et al., 2023; Suhardi et al., 2023; Wardani et al., 2024). Accountability is the ability of the village government to account for the activities carried out. "The high demands regarding accountability in village financial management must be the focus of improvement for village officials" (Ice et al., 2023)

The high expectations of the community are given to the village government to implement good governance, especially related to the accountable use of village funds. Various problems in village financial management are still in the public spotlight due to the misappropriation and corruption of village funds (Hasanah et al., 2020). This condition is in accordance with the findings of Indonesian Corruption Watch (ICW) which shows that village governments are the state institutions that are most entangled in corruption cases. In addition, ICW also noted that the most corruption crackdown by Law Enforcement Officers (APH) occurred in the village fund budget sector. The number of cases of corruption of village funds in 2015 was recorded as many as 17 cases with state losses of Rp40.1 billion. In 2021, this number increased to 154 cases with state losses reaching IDR 233 billion (Tristiawan et al., 2023).

Misappropriations in the management of village finances per sub-district in Sikka Regency are known based on the Audit Report published by the Sikka Regency Regional Inspectorate until December 31, 2024. The report shows that there is a variation in the value of village financial losses in each sub-district which reflects the still occurrence of irregularities in the village financial management process.

Based on the report, Mego District is ranked highest with a loss value of IDR 2,816,573,129 (Sikka Regency, 2025). This condition shows the importance of efforts to increase accountability in village financial management. By knowing the factors that affect the accountability of village financial management, village officials can determine the right steps to overcome the problems that arise. One of the factors that affect the accountability of village financial management is the competence of village officials, where the higher the competence possessed by village government officials, the greater the accountability of village financial management (Hasanah et al., 2020).

Village government accountability is a measure of the village government's ability to carry out its responsibilities for public services, especially those related to the management of the Village Revenue and Expenditure Budget (APBDes). As a leading government unit, villages have a strategic role in supporting national development. Since 2015, the government has distributed village funds through the State Revenue and Expenditure Budget (APBN) to accelerate infrastructure development, education, and improve the economy of village communities. However, the results of the audit of the Sikka Regency Regional Inspectorate show that there are still various problems in the accountability of village financial management, such as unorderedly financial and asset management, program realization that does not reach the target, taxes that are not paid into the state treasury, expenditures without valid evidence, the use of village funds for personal interests, fictitious expenditures, expenditure mark-ups, and the non-submission of the Village Government Implementation Report (LPPD) and Annual Accountability Report (LKPJ). This condition shows the need for efforts to improve the accountability of village financial management, as well as identify factors that affect it, including the competence of village officials, work motivation, organizational commitment,

and leadership style.

The competence of village officials is still a crucial problem in Sikka Regency. This is reflected in the findings of the Regional Inspectorate which show errors in village financial management, such as the payment of honorariums that are not in accordance with the provisions, non-metallic mineral taxes that have not been collected and paid, official travel expenses that are not in accordance with the rules, and the implementation of procurement of goods and services that are not in accordance with the provisions. This problem occurs because there is still a low understanding of village heads, village officials, and the Activity Implementation Team (TPK) on the provisions of village financial management. In addition, work motivation is also an important factor that affects the performance of village officials. Village officials who have high work motivation tend to be more enthusiastic in carrying out their duties and responsibilities so that they can support the effectiveness of the organization and increase the accountability of village financial management. However, in practice, various problems are still found, such as disorderly asset management administration, the realization of physical work that is not in accordance with the target, and financial administration that has not been implemented in a disciplined manner due to weak coordination and low discipline of village officials.

In addition to work motivation, organizational commitment and leadership style also play an important role in encouraging the creation of accountability in village financial management. Village officials who have high organizational commitment will show loyalty, a sense of responsibility, and greater involvement in carrying out their duties and complying with applicable regulations. However, there are still various problems that show low organizational commitment, such as undisciplined financial administration, lack of active involvement of section heads, weak synergy between village officials, as well as unpaid state tax revenues and expenditure of village funds that are not supported by complete evidence. On the other hand, the leadership style of the village head also greatly determines the success of village financial management. Leaders who are able to provide direction, motivation, and build effective communication will create an organizational climate that is conducive to improving performance and accountability. Conversely, a less effective leadership style can cause various problems, such as weak control of financial management, poorly structured activity reports, the realization of physical work that does not reach targets, and misuse of village funds which reflect low responsibility in village financial management. Therefore, this study aims to: (1) analyze the effect of work motivation, organizational commitment, and leadership style on the accountability of village financial management; and (2) examine the moderating role of village apparatus competency in these relationships. The findings are expected to provide theoretical contributions to stewardship theory and practical implications for strengthening village financial governance in Sikka Regency.

RESEARCH METHOD

Types of Research

The type of research used was quantitative research. Quantitative research is a systematic investigation of a phenomenon by collecting measurable data using statistical, mathematical or computational techniques (Pridian & Sunarsi, 2021). Quantitative research is an investigation of social problems based on testing a theory involving variables, measured using numbers, and

analyzed with statistical procedures to determine whether the theory can be generalized in a predictive manner (Ali et al., 2022).

This study uses a quantitative method with the aim of examining the influence of Work Motivation, Organizational Commitment and Leadership Style on Village Financial Management Accountability Moderated by Competency Variables in Sikka Regency. The supporting data used are various problems related to the accountability of village financial management as described in the Sikka Regency Regional Inspectorate Audit Report.

Place and Time of Research

This research was carried out in 12 villages in three sub-districts in the Sikka Regency area, namely Mego District which includes Bhera Village, Dobo Village, Dobonuapuu Village, and Gera Village; Lela District, which includes Baopaat Village, Du Village, Hepang Village, and Iligai Village; and Bola District which includes Bola Village, Hohoor Village, Ipir Village, and Umauta Village. The implementation of the research lasted for three months, from June to August 2025.

Population and Sample

The population in this study is all Village Financial Management Apparatus (APKD) located in Sikka Regency, East Nusa Tenggara Province. The selection of Sikka Regency as the location of the research was based on the consideration that this area has quite complex dynamics of village financial management and the commitment of the local government in encouraging transparency and accountability in the management of village funds. To obtain a more representative picture, this study is focused on three sub-districts that were purposively selected, namely Mego District, Lela District, and Bola District. From each of these sub-districts, four villages were selected as research locations, so that the total number of villages that became the object of the research amounted to 12 villages. Each village has a Village Financial Management Apparatus consisting of the Village Head as the Holder of Village Financial Management Power (PKPKD) and the Village Financial Management Implementer (PPKD) which includes the village secretary, section head, and head of affairs related to village financial management. Overall, the total population in this study is 96 people who are directly involved in village financial management.

The sample in this study was determined using a nonprobability sampling technique through the saturated sampling method (census), which is a sample determination technique by using all members of the population as research respondents. This technique is used because the population is relatively small and it is still possible to reach it as a whole. Using saturated sampling, all 96 Village Financial Management Apparatus were used as research samples. This approach aims to obtain more accurate and comprehensive data on the factors that affect the accountability of village financial management, as all relevant population members have been involved in the data collection process.

Resources

1. Data Primer

Primary data is data as the first information collected by researchers to answer their research problems specifically (Abdullah et al., 2021). The collection of primary data or main data in this study was carried out by distributing questionnaires to 96 respondents who are village financial management apparatus in 12 villages.

2. Data Seconds

Secondary data is supporting data obtained indirectly through books, documents, journals or articles related to research topics (Abdullah et al., 2021). In this study, the secondary data is the Sikka Regency Regional Inspectorate Inspection Report, books, journals, articles related to the research topic.

Data Collection Procedure

1. Primary data was obtained from the resource persons in the form of a questionnaire containing a set of questions to 96 respondents selected to be answered.
2. Secondary data is obtained from literature in the form of Sikka Regency Regional Inspectorate Inspection Results Report, books, journals, articles related to research topics

Data Analysis Methods

This study uses a quantitative approach with the Structural Equation Modeling–Partial Least Squares (SEM-PLS) analysis method which is processed using SmartPLS software. The SEM-PLS method was chosen because it is able to analyze relationships between latent variables that are complex, predictive, and do not require the assumption of a multivariate normal distribution. In addition, SEM-PLS allows simultaneous testing between measurement models (outer models) and structural models (inner models), so that it can provide a more comprehensive understanding of the relationships between constructs in research. Compared to multiple regression, SEM-PLS has the advantage of being able to measure latent variables represented by several indicators, perform simultaneous analysis, and be more flexible to relatively small sample sizes and abnormal data distribution.

The data analysis process in this study includes three main stages, namely measurement model testing (outer model), structural model testing (inner model), and hypothesis testing. External model testing was carried out to assess the validity and reliability of indicators through convergent validity, discriminant validity, and construct reliability tests using outer loading, Average Variance Extracted (AVE), Fornell-Larcker, HTMT, Cronbach's Alpha, and Composite Reliability values. Furthermore, the internal model test aims to analyze the relationship between latent constructs through multicollinearity (VIF), determination coefficient (R^2), effect size (f^2), Q-square predictive relevance, and PLS Predict to assess the model's predictive ability. The last stage is hypothesis testing using the bootstrapping technique with 5000 subsamples to obtain t-statistical and p-value values, both to test the direct relationship and the moderation relationship, where the hypothesis is declared significant if the t-statistical value is > 1.96 and the p-value is < 0.05 .

RESULTS AND DISCUSSION

After the data was successfully collected, the data was analyzed using *the Smart PLS 4* application with the following results:

1. Model Measurement (Outer Model)

External model *analysis* is carried out to ensure that the measurements used are valid and reliable. This measurement tests the extent of the validity, reliability of the indicator as well as the validity of the discriminant used to measure latent variables, there are several steps in reflective model measurement:

a. Convergent Validity Test

The validity of the convergence is tested through two main indicators, namely:

- 1) Reflective Indicator Load (**Outer Loading**)

The load of reflective indicators is depicted in the following table and graph:

Tabel 1. List Outer Loading

Indicator	Outer loadings
X1.1 <- Work Motivation (X1)	0.891
X1.2 <- Work Motivation (X1)	0.827
X1.3 <- Work Motivation (X1)	0.861
X1.4 <- Work Motivation (X1)	0.915
X2.1 <- Organizational Commitment (X2)	0.796
X2.2 <- Organizational Commitment (X2)	0.793
X2.3 <- Organizational Commitment (X2)	0.808
X2.4 <- Organizational Commitment (X2)	0.878
X2.5 <- Organizational Commitment (X2)	0.79
X3.1 <- Leadership Style (X3)	0.813
X3.2 <- Leadership Style (X3)	0.802
X3.3 <- Leadership Style (X3)	0.878
X3.4 <- Leadership Style (X3)	0.798
X3.5 <- Leadership Style (X3)	0.842
X3.6 <- Leadership Style (X3)	0.795
Y1 <- Accountability of Village Financial Management (Y)	0.84
Y2 <- Accountability of Village Financial Management (Y)	0.886
Y3 <- Accountability of Village Financial Management (Y)	0.875
Y4 <- Accountability of Village Financial Management (Y)	0.862
Y5 <- Accountability for Village Financial Management (Y)	0.866
Z1 <- Competence (Z)	0.872
Z2 <- Competence (Z)	0.871
Z3 <- Competence (Z)	0.916
Z4 <- Competence (Z)	0.891
Z5 <- Competence (Z)	0.858

Source: Data Processed 2025

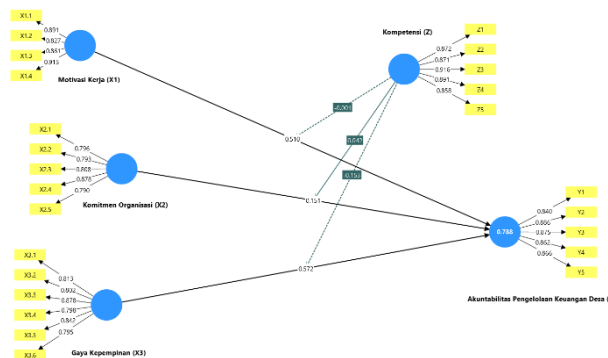


Figure 1. Outer Loading

Source: Data Processed 2025

Based on Table 1 and Figure 1, it is known that the results of the outer loading test for all indicators have a load factor value greater than 0.7. This value has met the criteria

recommended in the *Structural Equation Modeling* (SEM) analysis based on Partial Least Squares (PLS), where a loading value ≥ 0.7 indicates a good level of convergent validity. This indicates that each indicator is capable of representing a latent construct that is measured robustly and consistently.

A high *loading value* reflects the high correlation between the indicator and its construct, so the variance of the indicator can be explained mostly by latent constructs rather than by measurement errors. Thus, the indicators used in this study can be declared to have adequate measurement quality and are relevant in explaining the research variables.

In addition, the fulfillment of a *loading value* above 0.7 also indicates that there are no indicators that need to be eliminated from the measurement model, as all indicators have made a significant contribution to their respective constructs. This condition strengthens the reliability of the measurement model and supports the feasibility of the research instruments used.

Overall, these results confirm that the measurement model has qualified for convergent validity, so that subsequent analysis of the structural model can be performed with a higher level of confidence in the accuracy of the construct measurements

b. Average Variance Extracted (AVE)

The AVE values obtained from the test results can be seen in the following table:

Table 2. *Nilai Average Variance Extracted (AVE)*

	Average variance extracted (AVE)
Accountability of Village Financial Management (Y)	0.75
Leadership Style (X3)	0.675
Organizational Commitment (X2)	0.663
Competencies (Z)	0.777
Work Motivation (X1)	0.764

Source: Data Processed 2025

Based on Table 2, it is known that all variables have an AVE value of > 0.50 , even mostly above 0.65, indicating that these constructs have **strong convergent validity**. This means that the indicators that make up each construct are able to explain the variance of the construct well.

c. Discriminating Validity Test

1) Fornell-Larcker Criterion

The results of the discriminatory validity test with the *Fornell-Larcker* Criteria are illustrated in the following table:

Table 3. *Criteria Fornell-Larcker*

Variables	Accountability of Village Financial Management (Y)	Leadership Style (X3)	Organizational Commitment (X2)	Competence (Z)	Work motivation (X1)
Village Financial Management	0.866				

Variables	Accountability of Village Financial Management (Y)	Leadership Style (X3)	Organizational Commitment (X2)	Competence (Z)	Work motivation (X1)
Accountability (Y)					
Leadership Style (X3)	0.796	0.822			
Organizational Commitment (X2)	0.599	0.511	0.814		
Competence (Z)	0.655	0.763	0.590	0.882	
Work Motivation (X1)	0.793	0.671	0.594	0.724	0.874

Source: Data Processed 2025

Based on Table 3, it is known that the value of the main diagonal (square root of AVE) for each construct is greater than the correlation value between constructs in the same column and row, this illustrates that a construct is completely different from another construct (good discriminant validity).

2) Heterotrait-Monotrait Ratio (HTMT)

The HTMT value is illustrated in the following table:

Table 4. HTMT Values

Variables	Accountability of Village Financial Management (Y)	Leadership Style (X3)	Organizational Commitment (X2)	Competence (Z)	Work motivation (X1)	Competence (Z) x Organizational Commitment (X2)	Competence (Z) x Leadership Style (X3)
Village Financial Management Accountability (Y)							
Leadership Style (X3)	0.862						
Organizational Commitment (X2)	0.634	0.534					
Competence (Z)	0.699	0.842	0.623				
Work Motivation (X1)	0.874	0.743	0.638	0.788			

Variables	Accountability of Village Financial Management (Y)	Leadership Style (X3)	Organizational Commitment (X2)	Competence (Z)	Work motivation (X1)	Competence (Z) x Organizational Commitment (X2)	Competence (Z) x Leadership Style (X3)
Competence (Z) x Organizational Commitment (X2)	0.159	0.178	0.220	0.221	0.145		
Competence (Z) x Leadership Style (X3)	0.201	0.204	0.190	0.367	0.119	0.402	
Competence (Z) x Work Motivation (X1)	0.165	0.175	0.165	0.360	0.221	0.376	0.592

Source: Data Processed 2025

Based on Table 4, it is known that all HTMT values < 0.90. This shows the existence of good discriminant validity

d. Reliability Test

1) Cronbach's alpha

The Cronbach alpha value of the test results can be seen in the following table:

Table 5. Cronbach Alpha Values

	Cronbach's alpha
Accountability of Village Financial Management (Y)	0.917
Leadership Style (X3)	0.904
Organizational Commitment (X2)	0.875
Competencies (Z)	0.929
Work Motivation (X1)	0.897

Source: Data Processed 2025

Based on Table 5, it is known that the Cronbach alpha value for all construct variables is above 0.87, which indicates that all constructs have excellent internal consistency.

2) Composite Reliability (CR)

The Composite Reliability value of the test results can be seen in the following table:

Table 6. Composite Reliability (CR) Values

	Composite reliability (rho_a)	Composite reliability (rho_c)
Accountability of Village Financial Management (Y)	0.919	0.937

	<i>Composite reliability (rho_a)</i>	<i>Composite reliability (rho_c)</i>
Leadership Style (X3)	0.91	0.926
Organizational Commitment (X2)	0.901	0.907
Competencies (Z)	0.939	0.946
Work Motivation (X1)	0.898	0.928

Source: Data Processed 2025

Based on Table 6, it is known that the *Composite reliability (rho_a)* value and the *Composite reliability (rho_c)* value for all variables are above 0.70, which indicates that these constructs are very reliable and consistent in measuring their respective concepts.

2. Structural Model (*Inner Model*)

The inner model tests the relationships between latent constructs based on the research hypothesis. The *internal evaluation of the model* is carried out through:

a. Multicollinearities(*Collinearity*)

Multicollinearity based on test results can be seen in the following table:

Table 7. *Inner Model Variance Inflation Factor (VIF)*

	<i>LIVE</i>
X1.1	3.022
X1.2	2.074
X1.3	2.434
X1.4	3.385
X2.1	2.441
X2.2	2.13
X2.3	1.699
X2.4	3.144
X2.5	2.027
X3.1	2.433
X3.2	2.326
X3.3	3.213
X3.4	2.452
X3.5	3.123
X3.6	2.904
Y1	2.462
Y2	3.199
Y3	2.885
Y4	2.711
Y5	2.746
Z1	3.45
Z2	3.416
Z3	4.473
Z4	3.669
Z5	2.421

Source: Data Processed 2025

Based on Table 7, it is known that all *VIF* values < 5 . This shows that there is no multicollinearity in the model used.

b. Coefficient of Determination (R^2)

The value of the determination coefficient (R^2) of the test results can be seen in the following table:

Table 8. Value of Determinant Coefficient (R^2)

	R-square	R-square adjusted
Accountability of Village Financial Management (Y)	0.788	0.771

Source: Data Processed 2025

Based on Table 8, it is known that the *R-square* value is 0.788 and the *R-square adjusted* value is 0.771. The R^2 value of 0.788 indicates that the regression model used is able to explain about 78.8% of the variance (change) of the dependent variable of Village Financial Management Accountability (excellent predictive power),

c. Uji Effect Size (f^2)

The results of the *Effect Size* (f^2) test can be seen in the following table:

Table 9. Test Effect Size (f^2)

	<i>F-Square</i>	Category	Remarks
Leadership Style (X3)	0.557	Large	($f^2 \geq 0.15$)
Organizational Commitment (X2)	0.062	Medium	($0.02 \leq f^2 < 0.15$)
Work Motivation (X1)	0.470	Large	($f^2 \geq 0.15$)
Competency (Z) x Organizational Commitment (X2)	0.050	Medium	($0.02 \leq f^2 < 0.15$)
Competency (Z) x Leadership Style (X3)	0.037	Medium	($0.02 \leq f^2 < 0.15$)
Competency (Z) x Work Motivation (X1)	0.000	Small	(<0.02 effect)

Source: Data Processed 2025

Based on Table 9, it is known that

- 1) Leadership Style (X3) has a very large effect ($f^2 = 0.557$) on Village Financial Management Accountability, indicating that this variable is a major predictor that contributes greatly to the model.
- 2) Work Motivation (X1) also had a large effect ($f^2 = 0.470$), suggesting a very important role in influencing the accountability of village financial management.
- 3) Organizational Commitment (X2) has a moderate effect, meaning that its contribution to dependent variables exists but is not as large as Leadership Style and Work Motivation.
- 4) Interaction variables (moderation of competence with other variables):
 - a) Competencies x Organizational Commitment and Competencies x Leadership Style had moderate effects (0.050 and 0.037).
 - b) Competency x Work Motivation has no effect ($f^2 = 0$), meaning that this variable does not make a significant additional contribution as a moderator.

d. Q-square Predict

This measure describes prediction accuracy, i.e. how well each change in

exogenous/endogenous variables is able to predict endogenous variables. Value Q -square (*redundancy*) > 0 indicates the model has good predictive ability (Hair et al., 2021). Results Q -square Predict (Q^2) can be seen in the following table:

Table 10. Q -square Predict (Q^2)

	Q^2 predict
Y1	0.380
Y2	0.564
Y3	0.620
Y4	0.503
Y5	0.550

Source: Data Processed 2025

Based on Table 10, it is known that all variables have a positive Q^2 predict value (0.38 to 0.62), indicating that the PLS-SEM model has good to very good predictive capabilities for the target variable.

e. PLS Predict

Model PLS It is said to have predictive power when the size of the RMSE (*Root Mean Squared Error*) atau MAE (*Mean Absolute Error*) model PLS lower than the linear regression (LM) model, if the entire item of the model measurement PLS has an RMSE value (*Root Mean Square Error*) dan MAE (*Mean Absolut Error*) lower than the linear regression model, the PLS model has a high predictive power, and if it is a large one, it has a medium predictive power. (Yamin, 2023). The results of the PLS model measurement can be seen in the following table:

Table 11. PLS Predict

Variabel	Q^2 predict	PLS-SEM_RMSE	PLS-SEM_MAE	LM_RMSE	LM_MAE	IA_RMSE	IA_MAE
Y1	0.380	0.442	0.266	0.490	0.293	0.562	0.518
Y2	0.564	0.331	0.228	0.373	0.254	0.501	0.495
Y3	0.620	0.311	0.229	0.356	0.239	0.504	0.503
Y4	0.503	0.354	0.251	0.376	0.266	0.503	0.500
Y5	0.550	0.330	0.219	0.369	0.244	0.492	0.479

Source: Data Processed 2025

Based on Table 11, it is known that the overall RMSE and MAE values for the PLS-SEM model are smaller than the *baseline Linear Model (LM)* and *Instance-based Algorithm (IA)* for all Y indicators, which means that the model used is more accurate in predicting new data.

3. Hypothesis Test

Hypothesis testing uses the *Bootstrapping* method with 5000 subsamples to obtain *t-statistical* and *p-value* values with results that can be seen in the following table:

Table 12. Bootstrapping Results

	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Work Motivation (X1) -> Accountability of Village Financial Management (Y)	0.141	2.789	0.005
Organizational Commitment (X2) -> Village Financial Management Accountability (Y)	0.082	2.164	0.031
Leadership Style (X3) -> Village Financial Management Accountability (Y)	0.106	6.258	0.000
Competency (Z) x Work Motivation (X1) -> Village Financial Management Accountability (Y)	0.127	0.836	0.403
Competency (Z) x Organizational Commitment (X2) -> Accountability of Village Financial Management (Y)	0.086	0.633	0.527
Competency (Z) x Leadership Style (X3) -> Village Financial Management Accountability (Y)	0.11	1.302	0.193

Source: Data Processed 2025

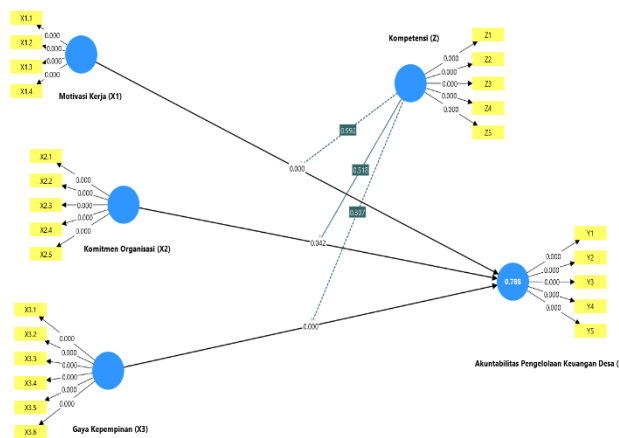


Figure 2. Bootstrapping Results

Source: Data Processed 2025

Based on Table 12 and Figure 2, it is known that based on the results of data processing, work motivation has a positive and significant effect on the accountability of village financial management with a T-statistics value = 2.789 (> 1.96) and P-values = 0.005 (< 0.05). Organizational commitment has a positive and significant effect on the accountability of village financial management with T-statistics = 2.164 (> 1.96) and P-values = 0.031 (< 0.05). Leadership style has a positive and significant effect on the accountability of village financial management with T-statistics = 6.258 (> 1.96) and P-values = 0.000 (< 0.05). Competency did not moderate work motivation for accountability in village financial management because T-statistics = 0.836 (< 1.96) and P-values = 0.403 (> 0.05). Competency does not moderate the organization's commitment to the accountability of village financial management because the T-statistics value = 0.633 (< 1.96) and P-values = 0.527 (> 0.05). Competence does not moderate leadership style towards accountability in village financial management because T-statistics = 1.302 (< 1.96) and P-values = 0.193 (> 0.05).

Discussion

1. First Hypothesis (H1): Work Motivation Affects the Accountability of Village Financial Management in Sikka Regency

Based on data processing, the results were obtained that the t-statistic value was 2.789 and the p-value was 0.005. The t-statistic value is greater than the critical value of 1.96 and the p-value is smaller than the significance level of 0.05, so H_0 was rejected so that it can be concluded that work motivation has a positive and significant effect on the accountability of village financial management. Thus, Hypothesis 1 which states that work motivation affects the accountability of village financial management in Sikka Regency is accepted.

This positive relationship indicates that work motivation plays a role as a driving factor that increases the responsibility, transparency, and compliance of village officials in managing village finances in accordance with applicable regulations. Village officials who have high motivation tend to work more honestly, responsibly, and accountably in carrying out financial management tasks. The results of this study are in line with stewardship theory (Donaldson & Davis, 1991) because both emphasize that when individuals have strong internal drives, they will act responsibly and ethically, not simply because there are rules or oversight.

This research also supports the results of research conducted by Wahjarani and Zati (2023) with the title "The Influence of Organizational Commitment, Apparatus Motivation and Reporting System on Village Fund Management Accountability" which concludes that apparatus motivation has a positive and significant effect on the accountability of village fund management in the village government in Seruway District and the research of Tharis et al (2022) with the research title "The Influence of Apparatus Competence, Apparatus Motivation for Accountability in Village Fund Management" with the conclusion that there is a significant influence between apparatus motivation on the accountability of village fund management in Air Hangat and Air Hangat Barat Districts, which means that high work motivation can increase the accountability of village financial management.

2. Second Hypothesis (H2): Organizational Commitment Affects the Accountability of Village Financial Management in Sikka Regency

Based on data processing, the results were obtained that t-statistics = 2.164 and p-value = 0.031. The t-value of the statistic is greater than the critical value of 1.96 and the p-value is smaller than the significance level of 0.05, so H_0 is rejected so that it can be concluded that the resulting influence is statistically significant. Thus, Hypothesis 2 which states that organizational commitment has an effect on the accountability of village financial management in Sikka Regency is accepted.

Positive relationships indicate that the higher the individual's commitment to the organization, the greater his tendency to act accountably in managing village finances. Commitment to foster a sense of ownership and responsibility for the results of work and for the public interest. The results of the study are very much in line with the theory of stewardship (Donaldson & Davis, 1991). Organizational commitment to research functions like "stewardship motivation". Individuals who feel tied to and have an organization tend to act accountably and responsibly. The difference is that research emphasizes accountability to the public as a consequence of commitment, while stewardship theory emphasizes the interests of the organization as a whole.

This research also supports the results of research conducted by Wahjarani and Zati (2023) with the title "The Influence of Organizational Commitment, Apparatus Motivation and Reporting System on Village Fund Management Accountability" which concludes that organizational commitment has a positive and significant effect on the accountability of village

fund management in the village government in Seruway District and the research of Matani and Hutajulu (2021) with the title "The Influence of Competence, Organizational Commitment, Community Participation, and Internal Control System to Accountability in Village Fund Management in Jayapura City" with the conclusion that the organizational commitment of village/village apparatus has a positive and significant influence on accountability, which means that high organizational commitment can increase the accountability of village financial management.

3. Third Hypothesis (H3): Leadership Style Affects Accountability in Village Financial Management

Based on data processing, the results were obtained that the t-statistic value = 6.258 and the p-value = 0.000. The t-value of the statistic is greater than the critical value of 1.96 and the p-value is smaller than the significance level of 0.05, so H_0 is rejected so that it can be concluded that the resulting influence is statistically significant. Thus, Hypothesis 3 which states that leadership style affects the accountability of village financial management in Sikka Regency is accepted.

Positive relationships indicate that the higher the effectiveness of leadership, the higher the transparent, collaborative, and responsible work culture, which is the foundation of accountability. This is in line with stewardship theory which emphasizes that leaders play the role of stewards who act in the interests of the organization through the application of the values of responsibility, collaboration, and trust. Leadership based on stewardship values creates a transparent and accountable work culture, thereby strengthening the integrity and overall performance of the organization.

This research also supports the results of research conducted by Hulu and Rahim (2022) with the title "The Influence of Village Head Leadership, Village Apparatus Competence and Community Participation on Village Fund Management in Hilina'a Village, Gunungsitoli District" which concludes that leadership style has a positive and significant effect on the accountability of village fund management and Sihotang et al's (2024) research with the title "The Influence of Village Apparatus Competence, Leadership Style, and Transparency Towards Accountability in Village Fund Management (Case Study of All Villages in Rakit Kulim and Lubuk Batu Jaya Districts)" with the conclusion that leadership style has a positive and significant influence on the accountability of village fund management, This shows a leadership style with decision-making ability, motivational ability, communication ability, ability to control subordinates, and the ability to control emotions possessed by the village head greatly influences the success and failure of village development.

4. Fourth Hypothesis (H4): Competency to Moderate Work Motivation for Accountability in Village Financial Management in Sikka Regency

Based on the data processing, the results were obtained that the t-statistics value = 0.836 (< 1.96) and p-values = 0.403 (> 0.05), then H_0 was accepted so that it can be concluded that statistically no moderating effect was produced. Thus, Hypothesis 4 which states that the competence of moderating work motivation to the accountability of village financial management in Sikka Regency is rejected.

These results show that the high and low competence of village officials does not strengthen or weaken the relationship between work motivation and accountability in village financial management. In other words, work motivation still has a direct effect on

accountability without being influenced by the level of competence possessed by village officials. In the perspective of stewardship theory put forward by Donaldson and Davis (1991), individuals in organizations are seen as stewards who are naturally collectively oriented and committed to the achievement of organizational goals. This theory emphasizes that intrinsic drive, loyalty and moral responsibility are the primary cornerstones of work behavior, not merely technical ability. This means that although competence is important in the implementation of tasks, in this context increasing work motivation is enough to encourage village officials to act as stewards responsible for village financial management.

Theoretically, competence is often positioned as a contingency factor that can strengthen the relationship between behavioral and performance variables. In the context of public sector financial management, previous research conducted by Rahayu (2025) showed that competence plays a role as a moderation variable that strengthens the influence of motivation on performance. However, the results of this study do not support these findings. The difference between the results of this study and the results of the previous study can be caused by the characteristics of the respondents and the context of the village organization, where social relationships, service values, and proximity to the community strongly influence work behavior compared to formal competency factors. Thus, in the context of Sikka Regency, competence has not been proven to play a role as a variable that strengthens the relationship between work motivation and accountability in village financial management. Implicitly, efforts to increase accountability are not only focused on improving technical competence through training, but also on strengthening the motivation of the villagers, integrity and public commitment to village officials' services.

5. Fifth Hypothesis (H5): Competence to Moderate Organizational Commitment to Village Financial Management Accountability in Sikka Regency

Based on data processing, the results were obtained that the t-statistics value = 0.633 (< 1.96) and p-values = 0.527 (> 0.05), then H_0 was accepted so that it can be concluded that statistically no moderation effect was produced. Thus, Hypothesis 5 which states that the competence of moderating organizational commitment to the accountability of village financial management in Sikka Regency is rejected. These findings show that the level of competence of village officials does not strengthen or weaken the influence of organizational commitment to accountability. This means that organizational commitment continues to play a role in the accountability of village financial management without being influenced by the high and low competence of the apparatus.

From the perspective of stewardship theory, government officials are seen as stewards who have a collective orientation, loyalty, and commitment to the interests of the organization and society. This theory emphasizes that the behavior of organizational managers is driven more by intrinsic motivation, sense of responsibility and moral values than by technical ability alone. The insignificance of the role of competency moderation indicates that when the apparatus has a strong commitment to the organization and public services, accountability is still realized even though the level of competence varies. The results of this study are not in line with research conducted by Bisowarno, et.al (2024) which shows that competence has a positive and significant influence on employee commitment and employee performance. Contrary to the results of other research by Suwanto, et.al (2024) which shows that competence and commitment have a significant effect on employee performance. This finding indicates that

the Sikka Regency Government needs to design a village financial management policy that not only focuses on increasing the technical capacity of the parater, but also strengthening organizational commitment and internalizing the values of integrity, responsibility, and public service orientation. The policy of fostering village apparatus should integrate programs to strengthen ethics, organizational culture, and reward systems that encourage accountable behavior as a form of moral responsibility to the community.

6. Sixth Hypothesis (H6): Competence to Moderate Leadership Style to Accountability in Village Financial Management in Sikka Regency

Based on the data processing, the results were obtained that the t-statistics value = 1.302 (< 1.96) and p-values = 0.193 (> 0.05), then H_0 was accepted so that it can be concluded that statistically no moderation effect was produced. Thus, Hypothesis 6 which states that the competence of moderating leadership style towards the accountability of village financial management in Sikka Regency is rejected. These findings show that the high and low competence of village apparatus does not strengthen or weaken the influence of leadership style on the accountability of village financial management.

From the perspective of stewardship theory, leaders are seen as stewards who are oriented towards collective interests, prioritizing trust, integrity, and moral responsibility in managing organizational resources. An effective leadership style within a stewardship framework emphasizes more on example, empowerment, and commitment to a common goal than just individual technical abilities. The results of this study are in line with the research of Nurdianingsih (2019), who concluded that competence does not moderate the relationship between leadership style and the performance of government auditors in the Solo Raya area.

Thus, this study confirms that in the context of Village Government in Sikka Regency, the psychological dimension and organizational values have a more dominant position than the technical skill factor in realizing financial management accountability. This statement indicates that efforts to increase accountability in village financial management need to be focused on strengthening the quality of leadership with integrity, participation, and public service-oriented leadership. Village heads and their apparatus need to build a work culture based on trust, transparency and collective responsibility. Competency improvement remains important to support the effectiveness of task implementation, but cannot be positioned as a factor that determines the strength or weakness of the influence of leadership style on accountability.

CONCLUSION

Based on the results of data analysis and discussion, work motivation has a positive and significant effect on the accountability of village financial management in Sikka Regency, as well as organizational commitment and leadership style which also show a positive and significant influence on this accountability. However, competence does not moderate the relationship between work motivation, organizational commitment, and leadership style to the accountability of village financial management in Sikka Regency. Suggestions for further research include re-assessing the concept of competency by separating the dimensions of hard skills such as understanding regulations, village accounting, preparation of APBDes, and financial reporting from soft skills such as communication skills, integrity, cooperation, ethics, and interpersonal leadership; test the role of competence as an independent variable or a mediator rather than a moderator; adding other moderator variables such as organizational

culture, internal oversight systems, or apparatus integrity; and using a qualitative approach or mixed methods to dig deeper into the reasons why competence does not strengthen the relationship between variables. For local government and village government institutions, the results of the study emphasize the dominance of psychological factors and organizational behavior such as motivation, commitment, and leadership in encouraging accountability, so that institutions need to improve hard skills of technical competencies in village financial management for the effectiveness of tasks according to regulations, but prioritize strengthening soft skills because accountability depends on integrity, responsibility, organizational commitment, public ethics, and a participatory and transparent leadership style, with a training program that balances technical capacity and strengthening the character, values, and culture of public service-based organizations.

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