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Local Cultural Values in Village Financial Accountability

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Abstract: *Village financial accountability has become a critical issue in public sector governance, particularly in developing countries where decentralization policies have expanded fiscal authority at the local level. In Indonesia, the increasing allocation of Village Funds has heightened the need for transparent, accountable, and sustainable financial management. While formal regulations and accounting systems play an essential role, accountability practices in rural areas are also strongly influenced by socio-cultural contexts. This study aims to examine the role of local cultural values in strengthening village financial accountability and their implications for sustainable development. Using a qualitative descriptive research approach, data were collected through field observations, semi-structured interviews, and document analysis involving village officials, community leaders, and relevant stakeholders. The findings indicate that local cultural values such as* gotong royong *(mutual cooperation),* musyawarah *(deliberation),* amanah *(trustworthiness), honesty, and collective responsibility function as effective informal control mechanisms that complement formal financial regulations. These values enhance transparency, encourage community participation, strengthen social trust, and reduce opportunistic behavior in village financial management. The study concludes that village financial accountability cannot rely solely on formal administrative systems, but must be socially embedded within local cultural values to ensure long-term effectiveness, legitimacy, and sustainability in achieving rural development and the Sustainable Development Goals.*
Keywords: *Village Financial Accountability; Local Cultural Values; Public Sector Accounting; Community Participation; Rural Governance; Sustainable Development*

1. Introduction

Village financial accountability has become a critical issue in public sector governance, particularly in developing countries where decentralization policies have transferred significant fiscal authority to the local level. In Indonesia, the implementation of the Village Law (UU Nomor 06 Tahun 2014, 2016) has granted villages greater autonomy in managing public resources, especially through the Village Fund (*Dana Desa*), which continues to increase annually. While this policy aims to accelerate rural development and poverty reduction, it also raises serious challenges related to transparency, accountability, and the risk of financial mismanagement. Several empirical studies indicate that weak administrative capacity, limited financial literacy, and inadequate internal control systems remain dominant factors contributing to accountability problems at the village level (World Bank, 2020; Yu et al., 2024). Consequently, strengthening village financial accountability is not only an administrative necessity but also a fundamental requirement for achieving good governance and sustainable rural development aligned with the Sustainable Development Goals (SDGs).

Beyond formal regulations and technical mechanisms, village financial accountability in many rural communities is deeply influenced by socio-cultural contexts. Local cultural values such as mutual cooperation (*gotong royong*), deliberation (*musyawarah*), trust (*amanah*), collective responsibility, and social sanctions play a significant role in shaping financial behavior and public accountability at the grassroots level. These values function as informal institutional mechanisms that complement formal legal frameworks in governing public finance (Humaedi et al., 2025). In the Indonesian rural context, local wisdom has historically served as a moral foundation for community-based governance long before the establishment of modern bureaucratic systems. Previous studies suggest that the integration of cultural values can enhance transparency, strengthen community participation, and increase public trust in village financial management (Sofyani et al., 2022, 2023). However, despite their importance, local cultural values are often overlooked in contemporary public finance reforms that tend to emphasize technological solutions such as digital reporting systems and standardized accounting procedures.

From a theoretical perspective, public accountability is commonly explained through agency theory and stewardship theory, which emphasize formal control mechanisms, reporting standards, and monitoring by superior authorities (Schillemans & Bjurstrøm, 2020). However, these theories are often insufficient to fully explain accountability dynamics in rural and community-based settings where social bonds, cultural norms, and collective values play a central role. Institutional theory and social capital theory provide a more relevant lens to understand how informal norms and cultural values shape accountable behavior in public organizations (Li & Bosma, 2025; Romzek et al., 2012). Several empirical studies have explored the relationship between culture and governance, yet most of them focus on corporate governance or urban public institutions. Research that specifically examines how local cultural values influence village financial accountability remains limited, fragmented, and often descriptive in nature. Furthermore, most existing studies treat culture only as a background variable rather than a core explanatory factor in accountability practices.

This study is conducted to address these research gaps by systematically examining the role of local cultural values in strengthening village financial accountability. The main gap identified in previous studies lies in the limited integration between public sector accounting frameworks and local cultural perspectives, especially in the context of village governance in developing countries. Most accountability studies emphasize formal systems, technology adoption, and regulatory compliance, while neglecting the socio-cultural forces that strongly influence financial behavior at the village level. Therefore, this article contributes both theoretically and practically by offering a culturally grounded accountability framework that integrates public sector accounting principles with local wisdom. The expected contribution of this study is threefold: (1) to enrich the literature on public sector accounting by incorporating cultural dimensions into village financial accountability analysis; (2) to provide practical recommendations for village governments and policymakers on how to utilize local cultural values as an informal control mechanism to strengthen transparency and public trust; and (3) to support the achievement of SDGs, particularly Goal 16 (peace, justice, and strong institutions) and Goal 8 (inclusive and sustainable economic growth). The expected outcome of this research is the identification of key cultural values that significantly influence accountable financial practices at the village level, as well as a conceptual model that can be used as a reference for strengthening sustainable and culturally responsive village financial governance.

Village Financial Accountability

Village financial accountability refers to the obligation of village governments to manage public funds transparently, responsibly, and in accordance with applicable laws and regulations, while being fully accountable to the community and higher levels of government. In the context of public sector accounting, accountability is generally interpreted as the relationship between the government as an agent and the public as the principal, where the agent is required to justify the use of public resources (Almquist et al., 2013; Schillemans & Busuioc, 2015). In Indonesia, village financial accountability is regulated through the Village Law (UU Nomor 06 Tahun 2014, 2016) and its derivative regulations, which mandate villages to prepare financial reports covering planning, implementation, administration, reporting, and accountability stages.

Several studies emphasize that village financial accountability is influenced by both internal and external factors. Internal factors include the competence of village officials, internal control systems, organizational commitment, and the quality of accounting information systems (Rustiarini et al., 2019; Sofyani et al., 2022). External factors include community participation, supervision by local governments, audit mechanisms, and socio-political pressure from stakeholders (Kanyane et al., 2022; World Bank, 2020). Weak administrative capacity and limited understanding of public financial management remain major challenges in rural areas, leading to delays in reporting, low-quality financial statements, and vulnerability to corruption.

From a governance perspective, accountability in village finance is closely related to transparency, participation, and responsiveness. Transparency ensures that financial information is accessible and understandable to the public, while participation allows communities to be involved in budgeting and monitoring processes (UNDP, 2014). Empirical findings show that villages with higher levels of community participation tend to exhibit better financial accountability and lower risks of fund misuse (Wu & Christensen, 2021). However, most accountability frameworks are still dominated by formal administrative and legal approaches, with limited attention given to the role of informal institutions such as local culture and social norms.

Local Cultural Values in Governance

Local cultural values are defined as a set of norms, beliefs, traditions, and customary practices that are collectively upheld by a community and guide social behavior, including governance practices. According to (Iqbal & Parray, 2025), culture shapes individual and organizational behavior through shared values that influence decision-making, trust, and accountability. In rural governance, local cultural values function as informal institutions that regulate behavior beyond formal legal rules (Escandón-Barbosa et al., 2019; Huisheng, 2015).

In the Indonesian context, local cultural values such as *gotong royong* (mutual cooperation), *musyawarah* (deliberation), *amanah* (trustworthiness), and *adat* (customary law) have long been embedded in the daily life of rural communities. These values promote collective responsibility, social harmony, and moral obligations among community members. Several studies indicate that villages that strongly maintain local wisdom tend to demonstrate higher levels of social trust and compliance with collective decisions (Sabet & Khaksar, 2024; Zhang et al., 2023).

Local culture also plays a significant role in shaping accountability mechanisms through social control and moral sanctions. Unlike formal sanctions imposed through legal systems, social sanctions operate through community pressure, reputation, and moral judgment. (Bowles & Gintis, 2002) argues that social capital derived from trust, norms, and networks enhances institutional performance and governance quality. In village governance, social control based on cultural values can discourage opportunistic behavior and promote ethical conduct among village officials (Sabet & Khaksar, 2024).

Nevertheless, the role of local cultural values in modern public administration is often marginalized due to the dominance of bureaucratic and technocratic governance models. The standardization of financial management systems, digitalization of reporting, and uniform regulatory frameworks tend to overlook local socio-cultural diversity. As a result, the potential of local culture as an informal control mechanism for strengthening accountability remains underutilized. This creates a conceptual gap between formal governance systems and the social realities of rural communities.

Accountability and Sustainable Development (SDGs)

Accountability is a fundamental pillar of sustainable development, particularly in relation to Goal 16 of the Sustainable Development Goals (SDGs), which emphasizes peace, justice, and strong institutions. Effective, accountable, and transparent institutions are widely recognized as prerequisites for achieving inclusive and sustainable development (United Nation, 2016). In the village context, accountable financial management directly contributes to poverty reduction, infrastructure development, social welfare improvement, and economic empowerment, which are central objectives of the SDGs.

Several global studies highlight that weak accountability in public financial management undermines sustainable development outcomes by increasing inefficiency, corruption, and public distrust (Imolong et al., 2025; United Nation, 2021; World Bank, 2020). Conversely, strong accountability mechanisms enhance resource allocation efficiency, improve service delivery, and strengthen citizen trust in public institutions. In rural development programs, accountability ensures that development funds reach targeted beneficiaries and generate long-term socio-economic benefits.

The relationship between accountability and sustainability is also reflected in the concept of sustainable public finance, which emphasizes intergenerational equity, fiscal responsibility, and social inclusiveness (Thomson et al., 2018). Village financial accountability plays a strategic role in ensuring that development programs are not only financially sound but also socially acceptable and environmentally responsible. When accountability is grounded in local cultural values, it becomes more socially embedded and sustainable, as it aligns formal financial practices with community norms and moral expectations.

However, most empirical studies on accountability and SDGs focus on national or urban government levels, with limited attention to village governance and local cultural contexts. Moreover, existing research tends to treat accountability as a purely technical and administrative concept, neglecting its ethical and cultural dimensions. This indicates a clear research gap in understanding how local cultural values can strengthen village financial accountability as a foundation for sustainable development.

2. Method

This study employs a qualitative descriptive research method to examine the role of local cultural values in strengthening village financial accountability. A qualitative approach is appropriate as it enables an in-depth understanding of governance practices, social norms, and accountability mechanisms that cannot be adequately explained through quantitative methods.

Data were collected through field observations, semi-structured interviews, and document analysis involving village officials, community leaders, and other relevant stakeholders directly engaged in village financial management. Supporting documents such as village financial reports, regulations, and community meeting records were also reviewed to complement primary data. In addition, relevant academic literature and institutional reports were examined to provide theoretical and empirical support for the analysis. Data analysis was conducted using thematic analysis by identifying patterns linking local cultural values—such as mutual cooperation, deliberation, trust, and collective responsibility—with village financial accountability practices. To ensure data credibility, triangulation was applied by comparing information obtained from interviews, observations, documents, and literature sources.

Table 1. Key Literature Sources and Their Roles in the Study

Literature Source	Year	Role in the Study
United Nations Conference on Trade and Development (UNCTAD)	2021	Provides a macro perspective on inequality and governance challenges relevant to accountability frameworks
Otoritas Jasa Keuangan (OJK)	2022	Serves as a reference for financial governance and accountability principles in local institutions
Kementerian Dalam Negeri Republik Indonesia	2020	Offers regulatory guidance on village financial management and accountability mechanisms
Lusardi & Mitchell	2014	Provides theoretical foundations on financial literacy and its role in accountability and decision-making
Sari & Rahman	2021	Supplies empirical evidence on the relationship between governance practices and financial accountability at the local level

3. Results and Discussion

Village Financial Accountability Practices

The results of the study indicate that village financial accountability practices have generally followed the formal regulatory framework established by national government regulations. Village financial management is implemented through several main stages, including planning, budgeting, implementation, administration, reporting, and accountability. In the planning stage, villages conduct development deliberation meetings (*musyawarah perencanaan pembangunan desa*), which formally involve community representatives. Budget preparation is documented in the Village Revenue and Expenditure Budget (*APBDes*), which becomes the primary reference for development programs. Financial implementation is supported by administrative documentation such as receipts, transaction records, and procurement reports, while financial accountability is realized through semester and annual financial reports submitted to district governments.

However, the findings also reveal that although formal procedures are in place, the quality of their implementation varies among villages. Some villages demonstrate strong compliance with reporting standards, timely submission of financial reports, and clear documentation, while others still experience delays, incomplete records, and limited transparency to the public. These disparities are largely influenced by the competence of village officials, the effectiveness of internal control systems, and the level of community participation in financial oversight. In several cases, financial reports are prepared mainly to meet administrative requirements rather than to genuinely inform the public.

Public access to financial information remains limited in some villages. Although information boards and public announcements are available, not all community members actively understand or use financial information as a basis for monitoring village performance. This condition reflects that accountability is still largely procedural and compliance-oriented, rather than being fully oriented toward public transparency and social responsibility. These findings are consistent with (Kosec & Wantchekon, 2020; Sofyani et al., 2022) view that accountability becomes meaningful only when the public has both access to information and the capacity to evaluate government actions.

From an institutional perspective, the results confirm (Bovens, 2007; Olsen, 2013) argument that formal institutions alone are insufficient to ensure effective accountability. While regulations and reporting systems serve as necessary formal controls, their effectiveness is highly dependent on informal institutions such as norms, trust, and social values embedded in village communities. This institutional interaction becomes evident in villages where formal compliance is weak but social trust and moral responsibility remain strong, resulting in relatively better accountability outcomes.

Role of Local Cultural Values

The findings demonstrate that local cultural values play a crucial role in shaping village financial accountability practices. Cultural values such as *gotong royong* (mutual cooperation), *musyawarah* (deliberation), *amanah* (trustworthiness), honesty, and communal responsibility significantly influence both the behavior of village officials and the pattern of community participation in financial governance. These values function as informal control mechanisms that complement formal administrative procedures.

The value of *musyawarah* ensures that financial decisions, particularly related to village development programs, are made through collective deliberation rather than unilateral decisions by village leaders. This deliberative process increases the legitimacy of budget decisions and strengthens public trust in village authorities. Meanwhile, *gotong royong* encourages community involvement not only in physical development activities but also in monitoring and evaluating the use of village funds. Community participation in development implementation often serves as a direct form of financial oversight, where residents can immediately observe whether funds are used appropriately.

The value of *amanah* plays a central role in shaping ethical behavior among village officials. Financial mismanagement is not only perceived as a legal violation but also as a moral failure that can damage personal reputation and social standing within the community. This moral pressure creates a strong deterrent against opportunistic behavior. These findings strongly support (Shichor, 2018), argument that social capital, in the form of trust, shared norms, and social networks, enhances institutional performance and governance effectiveness.

Furthermore, local cultural values also determine how accountability is socially enforced. Social sanctions such as public criticism, loss of respect, and social exclusion are often more effective than formal legal sanctions in small rural communities. This mechanism reflects how informal institutions, as described by (Tonoyan et al., 2010), regulate behavior through deeply embedded social norms. In this context, (Akkuş et al., 2017) cultural dimension of collectivism is clearly reflected in village governance, where communal interests are prioritized over individual interests.

However, the findings also indicate that the strength of local cultural values is gradually declining in some villages due to modernization, bureaucratic standardization, and decreasing community involvement. Younger generations tend to rely more on formal procedures and digital systems than on traditional social mechanisms. While technological innovations improve administrative efficiency, they also risk weakening traditional social control if not accompanied by efforts to preserve local cultural values. This condition highlights an important tension between modern governance reforms and the sustainability of local wisdom.

Implications for Sustainable Development

The findings of this study reveal that strong village financial accountability, supported by local cultural values, has significant implications for sustainable development. Accountability ensures that public funds are allocated efficiently and directed toward priority development sectors such as infrastructure, education, health, and community empowerment. Villages with higher accountability levels tend to show better development outcomes, including improved public facilities, increased economic activity, and enhanced social welfare.

From the SDGs perspective, village financial accountability directly contributes to the achievement of several key goals. It strongly supports Goal 16 (Peace, Justice, and Strong Institutions) by strengthening transparency, public trust, and the effectiveness of grassroots institutions. It also contributes to Goal 1 (No Poverty), Goal 8 (Decent Work and Economic Growth), and Goal 11 (Sustainable Communities) by ensuring that development resources reach target beneficiaries and generate inclusive economic benefits. These findings align with the UN (2015) and OECD (2018) frameworks, which emphasize accountability as a core foundation of sustainable public governance.

The integration of local cultural values into financial governance enhances the sustainability of accountability practices. When accountability is rooted in community norms and moral obligations, it becomes internally driven rather than externally imposed. This internalization creates a stronger commitment among village officials and community members to uphold ethical financial practices. In social capital framework, this condition strengthens collective action and institutional resilience, which are essential for long-term sustainable development.

From a policy perspective, these results imply that strengthening village financial accountability should not rely solely on regulatory enforcement and technological systems. Policymakers need to recognize the strategic role of local wisdom as an informal governance instrument. Capacity-building programs for village officials should integrate cultural and ethical dimensions alongside technical accounting competencies.

Moreover, public participation mechanisms should be designed in ways that are culturally sensitive and aligned with local social structures.

Finally, these findings confirm that sustainable rural development cannot be achieved through technical solutions alone. Accountability must be socially embedded within local cultural values to ensure long-term effectiveness and legitimacy. By integrating formal financial systems with culturally grounded accountability mechanisms, village governance can become more transparent, ethical, and sustainable.

4. Conclusion

Key Findings

This study concludes that village financial accountability is not solely determined by formal regulations, administrative procedures, and financial reporting systems, but is also deeply influenced by local cultural values embedded in rural communities. The findings reveal that formal accountability mechanisms—such as budgeting procedures, financial documentation, reporting, and external supervision—are largely implemented in accordance with existing government regulations. However, the effectiveness of these mechanisms varies significantly across villages, primarily due to differences in human resource capacity, internal control systems, and the level of public participation.

More importantly, this study finds that local cultural values such as *gotong royong* (mutual cooperation), *musyawarah* (deliberation), *amanah* (trustworthiness), honesty, and collective responsibility play a decisive role in strengthening village financial accountability. These values function as informal control mechanisms that complement formal institutional arrangements. Social trust, moral obligations, and community-based supervision significantly influence the behavior of village officials and reduce opportunistic practices. This confirms the relevance of institutional theory (North), social capital theory (Putnam), and cultural dimensions theory (Hofstede) in explaining accountability practices in village governance.

Furthermore, the study confirms that strong financial accountability supported by cultural values contributes directly to sustainable development at the village level. Accountable financial management improves the effectiveness of public spending, enhances public trust, and supports the achievement of several Sustainable Development Goals (SDGs), particularly Goal 16 (Strong Institutions), Goal 1 (No Poverty), and Goal 8 (Decent Work and Economic Growth). These findings strengthen the argument of the United Nations and OECD that accountability is a fundamental pillar of sustainable public governance.

Practical Implications

The findings of this study offer several important practical implications for village governments, policymakers, and development stakeholders. First, strengthening village financial accountability should not rely solely on regulatory enforcement and technological solutions, such as digital financial reporting systems. While these tools are essential, they must be complemented by efforts to reinforce local cultural values as informal governance instruments. Village leaders should actively promote cultural values of honesty, collective responsibility, and mutual cooperation as the ethical foundation of financial governance.

Second, capacity-building programs for village officials should integrate both technical accounting competencies and ethical-cultural dimensions. Training programs should not only focus on improving financial reporting skills, but also emphasize integrity, transparency, and responsibility as moral obligations rooted in local wisdom. This integrative approach is expected to create stronger internal motivation for accountable behavior than external supervision alone.

Third, community participation mechanisms should be designed in ways that are culturally sensitive and aligned with local social structures. Deliberative forums (*musyawarah desa*) should be strengthened as strategic spaces for public oversight, budget evaluation, and collective decision-making. Policy interventions that empower community-based monitoring groups rooted in local cultural traditions can enhance the sustainability of accountability practices.

Finally, for policymakers at the regional and national levels, this study suggests that public sector accounting reforms should adopt a culturally responsive approach. Standardized governance models need to be adapted to local socio-cultural contexts to ensure that accountability systems are not only technically sound, but also socially legitimate and sustainable.

Limitations and Future Research

Despite its contributions, this study has several limitations that should be acknowledged. First, the study is limited to the village context and therefore may not fully represent other levels of government with different institutional and socio-cultural characteristics. Second, the analysis relies primarily on qualitative observations of accountability practices and cultural values, which may limit the generalizability of the findings. Third, the measurement of cultural values is inherently complex due to their abstract and context-specific nature.

Future research is therefore recommended to expand this study in several directions. Quantitative studies using survey instruments and statistical analysis could be conducted to measure the strength of relationships between local cultural values and village financial accountability more rigorously. Comparative studies across different regions and cultural settings would also provide deeper insights into how cultural diversity influences accountability outcomes. In addition, future research could explore the interaction between local cultural values and digital governance systems to assess how traditional wisdom can coexist with modern financial technologies in strengthening sustainable village governance.

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