



The Influence of Village Fund Management Apparatus Competence, Community Participation, Internal Control System, and Village Fund Transparency on Village Fund Management Accountability with Tax as a Mediating Variable in Taba Renah Village, Pagar Jati District, Central Bengkulu Regency

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ABSTRACT

This study aims to analyze the influence of village fund management apparatus competence, community participation, internal control systems, and village fund transparency on village fund management accountability with taxes as a mediating variable in Taba Renah Village, Pagar Jati District, Central Bengkulu Regency. This study uses a quantitative method with village apparatus and community as the research objects. The study population was 50 respondents with a saturated sampling technique. The data used are primary data, while data analysis uses descriptive analysis and multiple linear regression with the help of the SPSS 25 program. The results of the study indicate that the competence of village fund management officials has a positive and significant effect on the accountability of village fund management (sig. 0.009 < 0.05), while community participation has no significant effect (sig. 0.521 > 0.05). The internal control system (sig. 0.002 < 0.05) and transparency of village funds (sig. 0.000 < 0.05) also have a positive and significant effect on the accountability of village fund management. For tax variables, apparatus competence (sig. 0.012 < 0.05), internal control system (sig. 0.000 < 0.05), and transparency of village funds (sig. 0.000 < 0.05) have a significant effect, while community participation has no effect (sig. 0.060 > 0.05). The results of the mediation test show that taxes partially mediate the influence of apparatus competence (sig. 0.000 < 0.05) and internal control systems (sig. changed from 0.000 to 0.035 < 0.05), fully mediate the influence of village fund transparency (sig. becomes 0.485 > 0.05), but does not mediate the influence of community participation (sig. 0.060

INTRODUCTION

Village governments play a crucial role in supporting community development and welfare through effective, transparent, and accountable village financial management. One form of central government support for village development is through the provision of village funds sourced from the State Budget (APBN). Village funds are provided to each village with the aim of supporting infrastructure development, improving the quality of public services, encouraging community empowerment, and strengthening local economic growth in the village. With the existence of village funds, village governments have a significant responsibility to ensure that all fund management processes are carried out in accordance with the principles of good governance so that the benefits can be optimally felt by village communities.

The importance of accountable village fund management has been regulated in Law Number 6 of 2014 concerning Villages which is strengthened by Law Number 3 of 2024 and Government Regulation Number 60 of 2014. These regulations provide broader authority to village governments in managing village finances and assets independently based on the principles of orderliness, efficiency, economy, effectiveness, transparency, and responsibility (Saputra et al., 2024). In addition, Regulation of the Minister of Home Affairs Number 114 of 2014 emphasizes that village development planning must be carried out in a participatory manner by involving the village government, the Village Consultative Body (BPD), and community elements in every stage of village development. Thus, village fund management is not only oriented towards the implementation of development programs, but must also be able to demonstrate a clear form of accountability to the community as the main beneficiary.

Accountability in village fund management is a crucial aspect in realizing good village governance. Accountability is a form of accountability of the village government to the community and local government for all village financial management activities carried out in accordance with applicable provisions and procedures (Gulo & Kakisina, 2023). Accountability also reflects the transparency of information, clarity of the role of village officials, and oversight of the implementation of village programs so that the community can objectively assess the performance of the village government (Sufigri & Achmad, 2023). Through the implementation of good accountability, the village government is expected to be able to increase public trust and ensure that village funds are truly used for the benefit of development and the welfare of the village community.

The phenomenon of delayed disbursement of village funds in Central Bengkulu Regency indicates that village fund management continues to face various challenges. In 2025, 72 out of 142 villages experienced delays in disbursing the second phase of Village Funds, impacting the implementation of infrastructure development, public services, and village community empowerment programs. This situation indicates that the planning, coordination, and control processes in village fund management have not been running optimally. One suspected cause of this situation is the weak implementation of the Government Internal Control System (SPIP), which should be able to ensure the effectiveness of activity implementation, the reliability of financial reports, and compliance with applicable regulations.

In contrast to the general phenomenon at the district level, Taba Renah Village, Pagar Jati District, Central Bengkulu Regency, demonstrated the village government's efforts to improve accountability in village fund management. This was evident in the implementation of the zero-point activities for the construction of concrete slabs and the Polindes building, demonstrating the village government's transparency to the community regarding the use of village funds. Furthermore, the village government also implemented the Village Fund Direct

Cash Assistance (BLT) program through a village deliberation mechanism, ensuring that the recipient determination process was carried out transparently and accurately. The village government also received an appeal from the sub-district to immediately pay village tax obligations, demonstrating that the tax aspect is a crucial part of accountable village fund management.

The differences in phenomena between the district level and Taba Renah Village indicate that village fund management is influenced by various factors related to village governance. In this study, factors suspected of influencing accountability in village fund management include the competence of village fund management officials, community participation, internal control systems, and transparency of village funds. The competence of village officials is an important factor because officials who have adequate knowledge and skills will be better able to manage village funds in accordance with applicable regulations (Abdilah et al., 2025). These competencies include the ability to understand regulations, prepare financial reports, manage village administration, and operate village financial systems such as Siskeudes (Ikhwan et al., 2024).

In addition to apparatus competence, community participation also plays a crucial role in supporting accountability in village fund management. Community participation involves the community in the planning, implementation, monitoring, and evaluation of village development programs. High levels of community participation can help prevent abuse of authority and increase transparency in village financial management (Munawaroh et al., 2025). Through community participation, village governments can better understand community needs, ensuring that implemented programs truly align with the public interest (Fitra et al., 2024).

Another factor influencing accountability in village fund management is the internal control system. An internal control system is a process designed to provide reasonable assurance that an organization's goals are being achieved, including operational effectiveness, the reliability of financial reports, and compliance with laws and regulations (Jumarni & Zulfikar, 2025). Implementing a sound internal control system will help village governments prevent administrative errors and irregularities in the management of village funds, thereby improving the quality of village financial reports (Husain et al., 2023).

Furthermore, transparency is also a crucial factor in village fund management. Transparency refers to the village government's openness in providing information regarding the use of village funds to the public. Transparency allows the public to access information on village policies, programs, and budgets, enabling them to monitor the management of village funds (Lihawa et al., 2025). Transparency can increase public trust in the village government and enhance accountability in the management of village funds.

In this study, taxes are positioned as a mediating variable because good tax management reflects administrative compliance and the village government's ability to carry out fiscal obligations in an orderly manner. Proper tax management is also an indicator of village financial management accountability because it demonstrates compliance with tax regulations and the regularity of village financial administration (Rohmah et al., 2024). Therefore, apparatus competence, community participation, internal control systems, and transparency are expected to improve accountability in village fund management through good tax management.

Based on previous research, there are still discrepancies in the findings regarding factors influencing accountability in village fund management. Putri & Kusumawardani, (2025) found that village apparatus competence, transparency, and internal control systems influence accountability in village fund management, while community participation has no effect. Meanwhile, Fajri et al., (2021) stated that apparatus competence, community participation, and transparency influence accountability in village fund management. The differences in these research findings indicate a research gap that requires further study, particularly in the context of village governance in Central Bengkulu Regency.

This study is an extension of previous research by adding tax variables as a mediating variable and using the research location in Taba Renah Village, Pagar Jati District, Central Bengkulu Regency. This village was chosen because it is a village that is active in managing village funds, has interesting community participation and transparency dynamics to study, and shows efforts to increase accountability in village fund management. Therefore, this study aims to analyze the influence of the competence of village fund management officials, community participation, internal control systems, and transparency of village funds on accountability in village fund management with taxes as a mediating variable in Taba Renah Village, Pagar Jati District, Central Bengkulu Regency.

LITERATURE REVIEW

Stakeholder theory

Stakeholder theory explains that every organization, including village governments, has a responsibility to meet the needs, expectations, and interests of stakeholders because they can influence and be influenced by every policy, decision, and activity of the organization. In the context of village fund management, village officials, communities, local governments, and supervisory parties are the main stakeholders who have the right to obtain information, assess, and supervise the management of village funds. This theory emphasizes that village governments cannot carry out financial management in a closed manner, but must prioritize the principles of openness, participation, and public responsibility. Therefore, transparency in the delivery of information, the competence of officials in managing village finances, active community participation in the supervisory process, and the implementation of an effective internal control system are important elements in realizing village financial governance that is accountable, effective, and trustworthy by the community (Siahaan & Fachruzzaman, 2025).

In this study, stakeholder theory is used as a basis for analyzing the influence of village fund management apparatus competence, community participation, internal control systems, and village fund transparency on accountability in village fund management with taxes as a mediating variable. This theory emphasizes that information transparency and accountability to the public are the obligations of the village government in carrying out the mandate of village fund management. In addition, good tax management is also part of the village government's responsibility in fulfilling administrative and fiscal obligations as a form of accountability to stakeholders. Thus, the better the relationship between the village government and stakeholders through transparent, participatory, orderly administration, and supported by adequate apparatus competence, the higher the level of accountability in village fund management that can be realized in accordance with the principles of public accountability and good governance (Novitasari, 2024).

Stewardship Theory

Stewardship theory explains the relationship between the entrusted party (steward) and the entrusted party (principal), where the steward is positioned as an individual who has a work orientation towards collective goals and organizational interests rather than personal interests. In the context of village government, village fund management officials act as stewards who hold the mandate from the community as the principal to manage public resources professionally, with integrity, and oriented towards public service. This theory assumes that a steward will work with full responsibility, honesty, commitment, and high integrity to achieve the common goals that have been set by the principal. The application of (Silalahi & Haryanto, 2025)stewardship theory in public sector research is highly relevant because village government organizations are required to provide accurate, transparent, and

accountable information to the public. The people, as principal, and the government, as steward, form a relationship based on the fundamental human nature of trustworthiness, responsibility, and integrity in carrying out public mandates (Ayem & Fitriyaningsih, 2022). Stewardship theory asserts that the competence of village fund management officials, community participation, internal control systems, and transparency of village funds are a direct reflection of the quality of steward behavior in managing public finances. Competent officials are able to carry out their mandates professionally, while community participation strengthens social oversight so that stewards remain on the path of public interest. A strong internal control system reflects the officials' efforts to maintain management integrity, while transparency is a form of information openness that must be conveyed to the public to maintain public trust. The existence of taxes as a mediating variable in this research also emphasizes a steward's fiscal responsibility because good tax management is concrete evidence of the officials' commitment to carrying out their mandates in a disciplined and accountable manner. Thus, stewardship theory strengthens the argument that accountability in village fund management in Taba Renah Village is the result of the quality of stewardship of village officials who carry out their obligations with high integrity, orientation to the interests of the community, and full commitment to maintaining the trust of the principal.

Accountability of village fund management

Accountability in managing village funds is the obligation of the village government to be responsible for all actions, decisions, and budget use to the community and interested parties in accordance with the provisions of laws and regulations. Accountability reflects the form of responsibility of the village apparatus in carrying out the mandate of managing public finances in a transparent, orderly, and accountable manner through periodic performance reporting (Indraswari & Rahayu, 2021). In the development of regional autonomy, village governments have obtained greater authority in managing village funds so that they are required to be able to carry out financial management professionally, effectively, and accountably to support development and empowerment of village communities (Afifah & Mustofa, 2023).

Accountability in village fund management encompasses the entire process, from planning, implementation, administration, reporting, to accountability for the use of village funds. According to Making & Handayani, (2021), indicators of accountability in village fund management include planning in accordance with regulations, compliance with the implementation of activities with the Village Budget (APBDes), orderly administration, completeness of reports, timeliness of reporting, compliance with the law, and readiness for audits. All of these indicators are important benchmarks in assessing the extent to which village governments are able to manage village funds in an orderly, transparent, and regulatory manner as stipulated in Home Affairs Ministerial Regulation Number 20 of 2018 concerning Village Financial Management and Law Number 6 of 2014 concerning Villages.

Competence of Village Fund Management Apparatus

The competence of village fund management officials is the ability of village officials to carry out village financial management duties supported by knowledge, skills, and work attitudes according to job demands. Competence reflects the capacity of officials to understand, implement, and be accountable for the management of village funds professionally and in accordance with applicable regulations. According to Rahmawati & Yuliana, (2021), competence is a person's ability to carry out work based on skills and knowledge, while Maswanto et al., (2022) emphasizing that competence includes various technical and managerial abilities that mutually support the implementation of tasks. In the context of village government, apparatus competence is a crucial factor because it determines the quality of village fund management and the resulting level of accountability.

The importance of apparatus competence is also emphasized in Home Affairs Ministerial Regulation Number 67 of 2017, which regulates the requirements for village officials, including aspects of education, productive age, and understanding of administrative tasks and village financial management. Competent village officials are expected to be able to manage village funds effectively, orderly, and accountably. According to several studies, the competence of village fund management officials can be measured through their level of education, training attended, understanding of regulations, ability to prepare financial reports, ability to operate the Village Financial System (Siskeudes) application, and ability to account for the use of village funds to the community and local government (Home Affairs Ministerial Regulation No. 20 of 2018). The higher the competence of village officials, the better the quality of village fund management, which ultimately can improve the accountability of village financial management.

Community Participation

Community participation is the active involvement of the community in supporting the achievement of development goals through decision-making, program implementation, and evaluation of implemented policies. According to Hutagalung, (2022), participation is a form of community involvement in an activity to support the achievement of shared goals, while Nain, (2023) Participation reflects the active involvement of stakeholders, both directly and indirectly, in the planning, implementation, and monitoring of development activities. In the context of village fund management, community participation is a crucial element because it reflects public involvement in ensuring that village funds are used according to the needs and interests of the community.

Community participation is expected to foster a sense of ownership, shared responsibility, and strengthen social oversight of village fund management. The higher the level of community participation, the greater the social control formed, thus encouraging village officials to manage village funds in a more transparent and accountable manner. Indicators of community participation in village fund management include involvement in village deliberations, conveying aspirations, involvement in activity implementation, monitoring the use of village funds, involvement in program evaluation, and providing input for improving village fund management in the future (Law No. 6 of 2014 concerning Villages). Thus, community participation is a crucial factor in supporting the realization of accountability in village fund management.

Internal Control System

An internal control system is a process designed to direct, supervise, and ensure that all organizational activities are carried out in accordance with established objectives. According to Prastyaningtyas (2019), control is a process to ensure that all organizational activities run effectively and efficiently. Furthermore, Nislandi & Munari, (2023) an internal control system is a mechanism implemented by all elements of the organization to control activities to ensure they comply with applicable regulations. In the context of village government, the internal control system serves as a crucial instrument to ensure that village funds are managed in an orderly, transparent, and accountable manner.

Based on Government Regulation Number 60 of 2008, the internal control system is an integral process carried out continuously by leaders and all employees to provide confidence in the achievement of organizational goals. The implementation of an effective internal control system requires a commitment from village officials to consistently implement procedures, policies, and monitoring mechanisms. Indicators of an internal control system include a clear organizational structure, authorization procedures, orderly recording and documentation, performance reviews, separation of functions, and surprise inspections

(Kaligis & Maradesa, 2020). The better the implementation of the internal control system, the smaller the risk of errors or deviations, so that accountability in the management of village funds can be optimally realized.

Village Fund Transparency

Village fund transparency is the principle of openness of the village government in conveying information related to the entire process of village financial management, from planning, budgeting, implementation, administration, reporting, to accountability to the community. According to Hadi, (2020), transparency is a fundamental principle in village financial management that must be applied at every stage of village fund management. Wahyuni & Sriyanto, (2022) explains that transparency is built on the basis of open information flow so that all information related to village management can be accessed and understood by interested parties. In the context of village government, transparency is a form of public accountability that provides assurance to the community to know how village funds are planned, used, and accounted for by the village government.

Information transparency is a crucial factor in achieving good village governance because it enables the community to monitor the use of village funds. This transparency can also increase public trust in the village government and minimize the potential for budget misuse. Indicators of village fund transparency include announcements of planned village fund use, availability of information on budget realization, open reporting, easy access to documents, use of public information media, and timely reporting (Kartika Sari & Widyawati, 2021). The higher the level of transparency implemented by the village government, the greater the opportunity for optimal accountability in village fund management.

Tax

Taxes are a major source of state revenue used to finance governance and national development, including village development through the allocation of village funds. According to Syarifudin, (2018), taxes play a crucial role in supporting the State Budget (APBN), while Aulia et al., (2025) explaining that tax law regulates the government's authority to collect community contributions for the public interest. In the context of village fund management, taxes are closely linked to accountability because village officials are required to comply with tax obligations in an orderly manner as part of their administrative and fiscal responsibilities in village financial management.

Tax compliance in village fund management is a crucial aspect because it reflects the discipline of village officials in fulfilling their tax obligations regarding the use of village funds. According to Kumaat et al., (2024), optimizing village officials' tax compliance can improve the quality of village financial governance. Indicators for measuring tax variables include understanding tax obligations, accuracy of tax payments, awareness of the source of village funds, public tax awareness, the community's right as taxpayers to conduct supervision, follow-up on sub-district heads' appeals, and completeness of payment receipts (Sherina & Asalam, 2021). In this study, taxes are positioned as a mediating variable that strengthens the relationship between village governance factors and accountability in village fund management.

METHODS

This research was conducted in Taba Renah Village, Pagar Jati District, Bengkulu Regency Central. The selection of the research location was based on the consideration that the village is one of the villages that actively manages village funds and has implemented an accountability mechanism involving village officials, the community, and other government elements. Data collection was conducted from January to February 2026 through the

distribution of questionnaires to research respondents. This study uses a quantitative approach with a causal associative method that aims to analyze the influence of the competence of village fund management officials, community participation, internal control systems, and transparency of village funds on accountability for village fund management with taxes as a mediating variable. The data used are primary data obtained directly through the distribution of questionnaires to village officials, the Village Consultative Body (BPD), and the community of Taba Renah Village.

The population in this study was all village government officials, members of the Village Consultative Body (BPD), and the community of Taba Renah Village, totaling 50 respondents. This study used a census sampling technique, where all members of the population were sampled because the number was relatively limited and allowed for a comprehensive study. Data collection techniques were carried out through observation and questionnaires. Observations were conducted to obtain a direct picture of the condition of village fund management, while questionnaires were used as the main instrument compiled based on the indicators of each research variable. Measurement of respondents' answers used a five-point Likert scale, namely a score of 1 for strongly disagree to a score of 5 for strongly agree.

Data analysis was conducted using the SPSS program through the stages of descriptive statistics, validity tests, reliability tests, classical assumption tests, and hypothesis testing. Validity tests were conducted using Pearson Product Moment correlation with a significance value criterion of <0.05 , while reliability tests used Cronbach's Alpha with a minimum value of 0.60 (Ghozali, 2021). Classical assumption tests include normality tests using Kolmogorov-Smirnov, multicollinearity tests using tolerance values and Variance Inflation Factor (VIF), and heteroscedasticity tests using the Glejser test. Hypothesis testing was conducted through multiple linear regression analysis, determination coefficient (R^2) tests, t-tests, F-tests, and mediation tests using the Baron and Kenny (1986) approach. This analysis aims to determine the direct and indirect influence of independent variables on village fund management accountability through tax mediation variables.

RESULTS

Descriptive Statistics

Table 1 Results of Descriptive Statistics

<i>Descriptive Statistics</i>					
	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Standard Deviation</i>
Village Fund Management Accountability	50	16	35	30.54	4,042
Competence of Village Fund Management Apparatus	50	14	30	26.06	4,206
Community Participation	50	15	30	25.82	4,039
Internal Control System	50	14	30	26.20	3,796
Village Fund Transparency	50	15	29	26.16	3,490
Tax(M)	50	17	34	30.68	3,755
Valid N (listwise)	50				

Source: SPSS 25

Descriptive statistics show that all research variables had a total of 50 observations. The village fund management accountability variable had an average value of 30.54 with a standard deviation of 4.042, indicating a good level of accountability. The village fund management apparatus competency variable had an average of 26.06 with a standard deviation of 4.206, while community participation had an average of 25.82 with a standard deviation of 4.039. These results indicate that apparatus competency and community participation were assessed as quite good by respondents.

Furthermore, the internal control system and village fund transparency variables each had an average value of 26.16 with a standard deviation of 3.796 and 3.490, respectively, indicating that their implementation was considered good. The tax variable, as a mediating variable, had the highest average value of 30.68 with a standard deviation of 3.755, indicating that respondents' perceptions of tax management and compliance were also in the good category. In general, all variables had standard deviation values smaller than their average values, thus concluding that respondents' responses tended to be homogeneous and consistent.

Validity Test

Table 2 Validity Test Results

Variables	Statement Items	Sig	Information
Accountability of Village Fund Management	1	0,000	Valid
	2	0,000	Valid
	3	0,000	Valid
	4	0,000	Valid
	5	0,000	Valid
	6	0,000	Valid
	7	0,000	Valid
Village Fund Management Apparatus	1	0,000	Valid
	2	0,000	Valid
	3	0,000	Valid
	4	0,000	Valid
	5	0,000	Valid
	6	0,000	Valid
Community Participation	1	0,000	Valid
	2	0,000	Valid
	3	0,000	Valid
	4	0,000	Valid
	5	0,000	Valid
	6	0,000	Valid
Internal Control System	1	0,000	Valid
	2	0,000	Valid
	3	0,000	Valid
	4	0,000	Valid
	5	0,000	Valid
	6	0,000	Valid
Village Fund Transparency	1	0,000	Valid
	2	0,000	Valid
	3	0,000	Valid
	4	0,000	Valid
	5	0,000	Valid
	6	0,000	Valid

Tax	1	0,000	Valid
	2	0,000	Valid
	3	0,000	Valid
	4	0,000	Valid
	5	0,000	Valid
	6	0,000	Valid
	7	0,000	Valid

Source: SPSS 25

Based on the results of data processing using SPSS, all statement items in the research variables had a calculated r value greater than the table r and a significance level of less than 0.05. Thus, all statement items were declared valid and suitable for use as research instruments.

Validity Test

Table 3 Validity Test Results

No	Variables	Cronbach's Alpha	Information
1	Accountability of Village Fund Management	0.786	Reliable
2	Competence of Village Fund Management Apparatus	0.813	Reliable
3	Community Participation	0.800	Reliable
4	Internal Control System	0.848	Reliable
5	Village Fund Transparency	0.787	Reliable
6	Tax	0.777	Reliable

Source: SPSS 25

Based on the reliability test results, all research variables had Cronbach's Alpha values greater than 0.60, thus being deemed reliable. This indicates that the research instrument produced consistent results and was suitable for use in data processing and analysis.

Normality Test

Table 4 Normality Ui Results

One-Sample Kolmogorov-Smirnov Test		
		<i>Unstandar dized residual</i>
<i>N</i>		50
<i>a,b</i>	<i>Normal Parameters</i>	
	<i>Mean</i>	.0000000
	<i>Standard Deviation</i>	.63944336
<i>Most Extreme Differences</i>	<i>Absolute</i>	.090
	<i>Positive</i>	.073
	<i>Negative</i>	-.090
<i>Test Statistics</i>		.090
<i>Asymp. Sig. (2-tailed)</i>		.200 ^{c,d}

Source: SPSS 25

Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov method, the Asymp. Sig. (2-tailed) value was 0.200, which is greater than 0.05. Thus, it can be concluded that the residual data in the regression model is normally distributed and meets the normality assumption.

Heteroscedasticity Test

Table 5 Results of Heteroscedasticity Ui

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,217	.473		2,572	.014
Competence of Village Fund Management Apparatus	-.040	.021	-.410	-1,958	.057
Community Participation	-.008	.023	-.074	-.325	.747
Internal Control System	.022	.027	.203	.817	.418
Village Fund Transparency	.017	.029	.141	.573	.569
Tax(M)	-.022	.039	-.198	-.560	.578
a. Dependent Variable: ABS_RES					

Source: SPSS 25

The heteroscedasticity test was conducted to determine whether the *residual variance* in the regression model was constant or not, where this study used *the Glejser method* by regressing the absolute *residual* against the independent variable, and the model was declared not to experience heteroscedasticity if the significance value *was* more than 0.05.

Multicollinearity Test

Table 6 Multicollinearity Ui Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
	Competence of Village Fund Management Apparatus	.426	2,346
	Internal Control System	.304	3,293
	Community Participation	.358	2,792
	Village Fund Transparency	.309	3,239
	Tax(M)	.150	6,669
a. Dependent Variable: Village Fund Management Accountability			

Source: SPSS 25

Based on the results of the multicollinearity test, all research variables have a tolerance value of > 0.10 and $VIF < 10$. Thus, it can be concluded that the regression model does not experience symptoms of multicollinearity, so that the independent variables in this study are not highly correlated with each other and are suitable for use in regression analysis.

Coefficient of Determination Test (R^2)

Table 7 Results of the Determination Coefficient (R^2)

Model Summary				
Model	R	R-Square	Adjusted R Square	Standard Error of the Estimate
1	.906 ^a	.821	.805	1,787

a. Predictors: (Constant), Competence of Village Fund Management Apparatus, Internal Control System, Transparency of Village Funds, Community Participation

Source: SPSS 25

Based on the results of the coefficient of determination test, an R Square value of 0.821 was obtained, indicating that 82.1% of the variation in accountability for village fund management can be explained by the variables of village apparatus competence, community participation, internal control systems, village fund transparency, and taxes. Meanwhile, the remaining 17.9% is influenced by other factors outside the research model. The Adjusted R Square value of 0.805 indicates that the regression model has a strong ability to explain the dependent variable.

Individual Parameter Test (t)

Table 8 Individual Parameter Results (t)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,096	2,080		.527	.601
Competence of Village Fund Management Apparatus	.249	.092	.259	2,710	.009
Community Participation	.066	.101	.066	.647	.521
Internal Control System	.333	.103	.313	3,229	.002
Village Fund Transparency	.479	.105	.413	4,559	.000

a. Dependent Variable: Village Fund Management Accountability

Source: SPSS 25

1. The competence of village fund management officials has a significance value of $0.009 < 0.05$, thus significantly influencing the accountability of village fund management. Thus, H1 is accepted, meaning that the higher the competence of officials, the greater the accountability of village fund management.
2. Community participation has a significance value of $0.521 > 0.05$, so it does not significantly influence accountability in village fund management. Thus, H2 is rejected.

3. The internal control system has a significance value of $0.002 < 0.05$, thus significantly influencing the accountability of village fund management. Thus, H3 is accepted, meaning that the better the internal control system, the higher the accountability of village fund management.
4. Village fund transparency has a significance value of $0.000 < 0.05$, thus significantly influencing accountability in village fund management. Thus, H4 is accepted, indicating that the higher the transparency of village funds, the higher the accountability in village fund management.

Test as Dependent

Table 9 Mediation Results as Dependent

cc					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,817	1,767		1,594	.118
Competence of Village Fund Management Apparatus	.078	.078	.087	2,629	.012
Community Participation	.166	.086	.179	1,927	.060
Internal Control System	.370	.088	.374	4,225	.000
Village Fund Transparency	.452	.089	.420	5,075	.000
a. Dependent Variable: Tax(M)					

There are several inconsistencies in your narrative. For example, in the first point, you wrote $0.012 < 0.05$, but then concluded "no significant effect." Statistically, it is significant. I'll adjust based on the numbers you provided.

1. The competence of village fund management officials has a significance value of $0.012 < 0.05$, thus significantly influencing taxes. Thus, H5 is accepted, indicating that taxes have the potential to mediate the influence of the competence of village fund management officials on accountability in village fund management.
2. Community participation has a significance value of $0.060 > 0.05$, so it has no significant effect on taxes. Therefore, H6 is rejected, indicating that taxes are unable to mediate the influence of community participation on accountability in village fund management.
3. The internal control system has a significance value of $0.000 < 0.05$, thus having a significant effect on taxes. Thus, H7 is accepted, meaning taxes have the potential to mediate the effect of the internal control system on accountability in village fund management.
4. Village fund transparency has a significance value of $0.000 < 0.05$, thus significantly influencing taxes. Thus, H8 is accepted, indicating that taxes have the potential to mediate the influence of village fund transparency on accountability in village fund management.

Mediation Test**Table 10 Mediation Results**

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	-2,062	.661		-3,119	.003
	Competence of Village Fund Management Apparatus	.162	.029	.168	5,625	.000
	Community Participation	-.121	.033	-.120	-3,692	.001
	Internal Control System	-.082	.038	-.077	-2,170	.035
	Village Fund Transparency	-.029	.041	-.025	-.704	.485
	Tax(M)	1,121	.054	1,042	20,654	.000
a. Dependent Variable: Village Fund Management Accountability						

Source: SPSS 25

1. The competence of Village Fund Management Apparatus has a significance value of $0.000 < 0.05$, so it still has a significant effect on accountability in village fund management after the tax variable is included. Because the effect remains significant both before and after mediation, taxes partially mediate the relationship. Thus, H9 is accepted.
2. Community participation has a significance value of $0.001 < 0.05$, but taxes are unable to mediate its influence on village fund management accountability because in the previous stage, community participation did not have a significant effect on the tax variable. Thus, H10 is rejected.
3. The Internal Control System has a significance value of $0.035 < 0.05$, so it still has a significant effect on village fund management accountability after the inclusion of the tax variable. There was a decrease in the significance level from 0.000 to 0.035, indicating that taxes partially mediate the relationship. Thus, H11 is accepted.
4. Village Fund Transparency has a significance value of $0.485 > 0.05$, so it no longer has a significant effect on village fund management accountability after the tax variable is included. This indicates that taxes fully mediate the relationship (full mediation). Thus, H12 is accepted.

F Test**Table 11 F Test Results**

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	786,990	5	157,398	515,659	.000 ^b
	Residual	13,430	44	.305		
	Total	800,420	49			
a. Dependent Variable: Village Fund Management Accountability						

Source: SPSS 25

Based on the F-test results, the calculated F-value was 515.659 with a significance level of $0.000 < 0.05$, thus the regression model was declared significant. Thus, the competence of village fund management officials, community participation, internal control systems, and transparency of village funds simultaneously had a significant effect on accountability in village fund management. This indicates that the regression model is suitable for explaining variations in accountability in village fund management.

DISCUSSION

The Influence of Village Fund Management Apparatus Competence on Village Fund Management Accountability

The results of the study indicate that the competence of village fund management officials has a positive and significant effect on the accountability of village fund management with a significance value of $0.009 < 0.05$, so H1 is accepted. This indicates that the better the ability of village officials in understanding regulations, financial administration, and village fund management procedures, the better the accountability of village fund management produced. Apparatus competence is very important because village officials are the parties responsible for all stages of village fund management, from planning, implementation, to accountability.

These findings align with stewardship theory, which explains that government officials act as managers of public resources and must work professionally for the benefit of the public. Officials with high competence tend to be able to carry out their duties effectively and in accordance with applicable regulations. The results of this study are consistent with research (Mawikere et al., 2022) and (Pebriyanto & Sumadi, 2021) which states that the competence of the apparatus has a significant influence on the accountability of village fund management.

The Influence of Community Participation on Accountability of Village Fund Management

The results of the study indicate that community participation does not significantly influence accountability in village fund management with a significance value of $0.521 > 0.05$, thus H2 is rejected. This indicates that community involvement in Taba Renah Village has not been able to provide a direct influence on increasing accountability in village fund management. Community participation in this study tends to be limited to attendance at village meetings or physical development activities, so it is not optimal in its monitoring and evaluation functions.

According to stakeholder theory, the community has a vested interest in the management of village funds and has the right to exercise social control over the use of public funds. However, if community involvement is not active and critical, its impact on accountability will be less significant. This finding aligns with research. Watu et al., (2023) which states that community participation does not necessarily have a significant influence on the accountability of village fund management.

The Influence of the Internal Control System on the Accountability of Village Fund Management

The results of the study indicate that the internal control system has a positive and significant effect on accountability in village fund management, with a significance value of $0.002 < 0.05$, thus H3 is accepted. This indicates that the better the implementation of the internal control system in village government, the higher the accountability in village fund management. The internal control system helps ensure that all village financial management processes run according to procedures and minimize errors.

These findings support stewardship theory, which emphasizes the importance of

official accountability in upholding the public trust. Good internal control creates a clear division of tasks, effective oversight, and compliance with applicable regulations. These research findings align with Sugihartono et al., (2024) those that found that internal control systems significantly influence accountability in village fund management.

The Influence of Village Fund Transparency on Village Fund Management Accountability

The results of the study indicate that village fund transparency has a positive and significant effect on accountability in village fund management, with a significance value of $0.000 < 0.05$, thus H4 is accepted. This indicates that village government transparency in providing information on the use of village funds can improve accountability. Transparency provides the opportunity for the public to directly know, monitor, and assess the use of village funds.

According to stakeholder theory, information transparency is a form of village government accountability to the community as stakeholders. The more transparent the management of village funds, the greater the opportunity for good accountability. This finding aligns with research (Liana & Nugroho, 2022) which states that transparency of village funds has a significant influence on accountability in village fund management.

The Influence of Civil Servant Competence on Taxes

The results of the study indicate that apparatus competence significantly influences tax compliance with a significance value of $0.012 < 0.05$, thus H5 is accepted. This indicates that village officials who have a good understanding of village financial management also tend to better understand the tax obligations arising from the use of village funds.

This finding aligns with stewardship theory, which emphasizes the professionalism of officials in managing public resources. Competent officials will be more disciplined in carrying out tax deductions, payments, and reporting. This finding is supported by research (Hafizah et al., 2025).

The Influence of Public Participation on Taxes

The results of the study indicate that community participation does not significantly influence taxes, with a significance value of $0.060 > 0.05$, thus rejecting H6. This indicates that community involvement does not have a direct relationship with the implementation of village tax obligations. This situation occurs because tax obligations are the administrative responsibility of village officials. The community only plays a supervisory role, not a technical implementer of tax administration. This finding aligns with research (Zahra & Rulandari, 2020).

The Influence of Internal Control Systems on Taxes

The results of the study indicate that the internal control system has a significant effect on taxes with a significance value of $0.000 < 0.05$, thus H7 is accepted. This indicates that a good monitoring system and administrative procedures can improve tax compliance in village fund management.

The internal control system helps village officials fulfill their tax obligations in an orderly and timely manner. These results support stewardship theory and align with research (Rohmah et al., 2024).

The Impact of Village Fund Transparency on Taxes

The results of the study indicate that village fund transparency has a significant effect on taxes with a significance value of $0.000 < 0.05$, so H8 is accepted. This indicates that the higher the level of transparency implemented by the village government in managing village

funds, the better the implementation of tax obligations related to village fund management. Transparency in the form of open information regarding the planning, implementation, and reporting of village fund use can encourage village officials to work more orderly and responsibly.

Transparency of village financial information creates a stronger oversight mechanism for the community and other relevant parties. Transparency encourages village officials to implement tax administration correctly, from withholding and payment to reporting, in accordance with applicable regulations. This demonstrates that transparency not only increases public trust but also strengthens village tax administration compliance. This finding is supported by research Baso et al., (2024) which states that transparency in village financial management has an impact on financial administration compliance, including taxation aspects.

Taxes Mediate the Influence of Civil Servant Competence on Accountability

The results of the study indicate that taxes partially mediate the influence of apparatus competence on accountability in village fund management, thus H9 is accepted. This means that apparatus competence not only directly influences accountability but also indirectly through the implementation of tax obligations. Village apparatus with good knowledge and skills will be better able to understand village fund management regulations and carry out tax obligations in an orderly manner.

The ability of village officials to understand financial and tax regulations is a crucial factor in creating accountable village fund management. Competent officials tend to be more thorough in recording, reporting, and accounting for the use of village funds, including in taxation aspects. Thus, tax compliance is one way to strengthen the influence of village official competence on accountability in village fund management. These results are supported by research Irwadi & Permana, (2023) showing that official competence positively influences accountability through orderly village financial administration.

Taxes Mediate the Influence of Public Participation on Accountability

The results of the study indicate that taxes are unable to mediate the influence of community participation on accountability in village fund management, thus rejecting H10. This suggests that the relationship between community participation and accountability does not occur through taxation mechanisms. Although the community has a stake in village fund management, their involvement does not directly influence the implementation of tax obligations, which are the responsibility of village officials.

Community participation plays a more significant role in monitoring, providing input, and participating in village deliberations. However, tax administration is a technical matter carried out by village officials. Therefore, the level of community participation does not significantly influence village tax compliance, making taxes an ineffective mediator in this relationship. These findings suggest that increasing accountability through community participation requires mechanisms other than taxation.

Tax Mediates the Effect of Internal Control Systems on Accountability

The results of the study indicate that taxes partially mediate the effect of the internal control system on accountability in village fund management, thus H11 is accepted. This means that the internal control system influences accountability both directly and through tax compliance. The implementation of a good internal control system helps village officials carry out their financial and tax administration obligations more orderly.

An effective internal control system includes a clear division of tasks, structured work procedures, and adequate oversight mechanisms. These conditions can encourage village officials to carry out their tax obligations with greater discipline. Good tax compliance ultimately strengthens accountability in village fund management. This finding aligns with

research Dewi & Julianto, (2020) indicating that internal control systems play a crucial role in enhancing accountability through orderly financial administration.

Taxes Mediate the Effect of Transparency on Accountability

The results of the study indicate that taxes fully mediate the effect of transparency on accountability in village fund management, thus H12 is accepted. This indicates that transparency no longer has a direct effect on accountability after the tax variable is included in the model. Therefore, transparency can only effectively increase accountability if accompanied by proper implementation of tax obligations.

Transparency of information in village fund management will encourage village officials to comply with tax obligations in an orderly manner due to stronger oversight from the community and relevant parties. Tax compliance then becomes a mechanism that strengthens the relationship between transparency and accountability. This means that the more transparent the management of village funds and the better the implementation of tax obligations, the higher the accountability that can be achieved. This finding aligns with Karunia et al., (2025) which states that transparency and compliance in financial administration are important factors in realizing accountability in village fund management.

CONCLUSION

1. The competence of Village Fund Management Apparatus has a positive and significant effect on accountability in village fund management, so the higher the competence of the apparatus, the better the accountability in village fund management. Thus, H1 is accepted.
2. Community participation did not significantly impact accountability in village fund management. This indicates that community involvement has not been able to directly improve accountability in village fund management. Therefore, H2 is rejected.
3. The Internal Control System has a positive and significant impact on accountability in village fund management. This means that the implementation of good internal controls can improve accountability in village fund management. Therefore, H3 is accepted.
4. Village Fund transparency has a positive and significant impact on accountability in village fund management. The greater the transparency of village fund management information, the higher the accountability. Therefore, H4 is accepted.
5. The competence of Village Fund Management Officials significantly influences taxation, suggesting that competent officials tend to be more disciplined in fulfilling their tax obligations. Therefore, H5 is accepted.
6. Community participation has no significant effect on taxes, indicating that community involvement has not yet influenced the implementation of village tax obligations. Thus, H6 is rejected.
7. The Internal Control System has a significant impact on tax compliance. This indicates that a good control system encourages tax compliance in village fund management. Therefore, H7 is accepted.
8. Village Fund transparency significantly impacts tax revenue. Open management of village funds encourages village officials to fulfill their tax obligations more effectively. Therefore, H8 is accepted.

9. Taxes can partially mediate the influence of village fund management officials' competence on accountability. This means that official competence increases accountability both directly and through tax compliance. Thus, H9 is accepted.
10. Taxes were unable to mediate the influence of community participation on accountability in village fund management, as community participation had no significant effect on taxes. Thus, H10 was rejected.
11. Taxes partially mediate the effect of internal control systems on accountability in village fund management. This indicates that internal control improves accountability both directly and through tax compliance. Therefore, H11 is accepted.
12. Taxes can fully mediate the effect of village fund transparency on accountability in fund management. This means that transparency will be more effective in increasing accountability if accompanied by proper implementation of tax obligations. Therefore, H12 is accepted.

LIMITATION

1. For further researchers , it is recommended to:
 - a) Adding other variables that have the potential to influence accountability, such as organizational commitment, quality of financial reports, external oversight, organizational culture, or use of information technology.
 - b) Using different analytical methods, such as SEM or qualitative approaches, to deepen understanding of the mediating role.
 - c) Expand the number of samples and research areas so that research results are more representative and can be generalized more widely.
 - d) Examining other mediating or moderating variables besides taxes to see the possibility of different relationship models.

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