


PERCEPTION OF PROSOCIAL BEHAVIOR IN ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT IN INDONESIA: THE MODERATING ROLE OF INTERNAL CONTROL AND LEADERSHIP

Rani Eka Diansari^A, Adiza Alhassan Musah^B, Jaizah Binti Othman^C



ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 31 January 2023</p> <p>Accepted 28 March 2023</p>	<p>Purpose: This paper will talk about how the village's money is handled and how to help other people. During this investigation, topics like accountability and leadership in managing village finances, as well as internal control, will be broken down and looked at in depth. An investigation was done in the Indonesian villages out in the countryside.</p>
<p>Keywords:</p> <p>Accountability; Prosocial Behaviour; Internal Control; Leadership; Indonesia.</p>	<p>Theoretical framework: the paper discusses hypotheses related to prosocial behavior which has an impact on accountability in village government in Indonesia with a moderating effect on internal control and leadership.</p>
	<p>Design/methodology/approach: Random selection was used to select Indonesian village officials who took part in this study. There are a total of 689 village officials who participated as respondents to this study.</p> <p>Findings: The results of this study show that prosocial behavior and accountability can be controlled by leadership traits and internal control mechanisms. According to what the researchers found, these factors need to be used to change the other types of responsibility variables. Internal control has a strong and negative effect on both helping others and being accountable for how village money is spent. On the other hand, leadership has a strong and positive effect on both of these criteria. Internal control also has a big and important effect on who is responsible for how village money is spent. Strong leadership can make a big difference in both of these areas.</p> <p>Research, Practical & Social implications: The implication is, by looking at the prosocial behavior that occurs within village officials, the government is expected to compile implementing regulations and policies as technical guidelines as a reference for improving internal control and also leadership so as to further increase accountability.</p> <p>Originality/value: This study is among the first to test empirically the full moderating effect of leadership and internal control on the relationship between prosocial behavior and accountability in managing village funds in Indonesia.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i4.1481</p>

^A Management And Science University, PhD Candidate Accounting, Finance. Department Accounting , Faculty of Business , Universitas PGRI Yogyakarta, Department Accounting, Finance, Graduate School Of Management (GSM), Off Persiaran Olahraga Section 13, Shah Alam 40100, Selangor, Malaysia. E-mail: raniekadiansari@gmail.com

^B PhD Management. Post-Graduate Centre, Graduate School of Management, Management and Science University, Shah Alam, Selangor, University Drive, Off Persiaran Olahraga Section 13, Shah Alam 40100, Selangor, Malaysia. E-mail: Adiza_alhassan@msu.edu.my
Orcid: <https://orcid.org/0000-0002-8200-8684>

^C PhD Islamic Banking. Department of Economics, College of Business Administration Princess Nourah Bint Abdulrahman University, Riyadh, Saudi Arabia E-mail: JBOthman@pnu.edu.sa
Orcid: <https://orcid.org/0000-0001-8106-4484>



PERCEPÇÃO DO COMPORTAMENTO PROSOCIAL NA PRESTAÇÃO DE CONTAS DA GESTÃO DE FUNDOS DE ALDEIA NA INDONÉSIA: O PAPEL MODERADOR DO CONTROLE INTERNO E DA LIDERANÇA

RESUMO

Objetivo: Este documento falará sobre como o dinheiro da aldeia é tratado e como ajudar outras pessoas. Durante esta investigação, tópicos como responsabilidade e liderança na administração das finanças da aldeia, bem como controle interno, serão divididos e examinados em profundidade. Foi feita uma investigação nas aldeias indonésias no campo.

Estrutura teórica: o documento discute hipóteses relacionadas ao comportamento prosocial que tem um impacto sobre a prestação de contas no governo das aldeias na Indonésia com um efeito moderador sobre o controle interno e a liderança.

Design/metodologia/abordagem: A seleção aleatória foi utilizada para selecionar os funcionários indonésios do vilarejo que participaram deste estudo. Há um total de 689 funcionários de aldeia que participaram como entrevistados deste estudo.

Conclusões: Os resultados deste estudo mostram que o comportamento prosocial e a responsabilidade podem ser controlados por traços de liderança e mecanismos de controle interno. De acordo com o que os pesquisadores descobriram, estes fatores precisam ser usados para mudar os outros tipos de variáveis de responsabilidade. O controle interno tem um efeito forte e negativo tanto em ajudar os outros quanto em ser responsável pela forma como o dinheiro da aldeia é gasto. Por outro lado, a liderança tem um efeito forte e positivo sobre estes dois critérios. O controle interno também tem um grande e importante efeito sobre quem é responsável pela forma como o dinheiro da aldeia é gasto. Uma liderança forte pode fazer uma grande diferença em ambas as áreas.

Pesquisa, implicações práticas e sociais: A implicação é que, analisando o comportamento prosocial que ocorre dentro dos funcionários da aldeia, espera-se que o governo compile regulamentos e políticas de implementação como diretrizes técnicas como referência para melhorar o controle interno e também a liderança de modo a aumentar ainda mais a responsabilidade.

Originalidade/valor: Este estudo está entre os primeiros a testar empiricamente o efeito moderador total da liderança e do controle interno na relação entre o comportamento prosocial e a prestação de contas na administração dos fundos da aldeia na Indonésia.

Palavras-chave: Responsabilização, Comportamento Prosocial, Controle Interno, Liderança, Indonésia.

PERCEPCIÓN DEL COMPORTAMIENTO PROSOCIAL EN LA RENDICIÓN DE CUENTAS DE LA GESTIÓN DE FONDOS DE ALDEAS EN INDONESIA: EL PAPEL MODERADOR DEL CONTROL INTERNO Y EL LIDERAZGO

RESUMEN

Propósito: Este trabajo tratará sobre cómo se gestiona el dinero de la aldea y cómo se ayuda a otras personas. Durante esta investigación, se desglosarán y analizarán en profundidad temas como la responsabilidad y el liderazgo en la gestión de las finanzas de la aldea, así como el control interno. Se realizó una investigación en las aldeas indonesias del campo.

Marco teórico: el documento analiza las hipótesis relacionadas con el comportamiento prosocial, que influye en la rendición de cuentas en el gobierno de las aldeas de Indonesia, con un efecto moderador sobre el control interno y el liderazgo.

Diseño/metodología/enfoque: Se utilizó la selección aleatoria para seleccionar a los funcionarios de las aldeas indonesias que participaron en este estudio. En total, 689 funcionarios participaron en el estudio.

Resultados: Los resultados de este estudio muestran que el comportamiento prosocial y la rendición de cuentas pueden ser controlados por rasgos de liderazgo y mecanismos de control interno. Según lo hallado por los investigadores, es necesario utilizar estos factores para modificar los otros tipos de variables de responsabilidad. El control interno tiene un efecto fuerte y negativo tanto en ayudar a los demás como en rendir cuentas sobre cómo se gasta el dinero del pueblo. Por otro lado, el liderazgo tiene un efecto fuerte y positivo en ambos criterios. El control interno también tiene un efecto importante sobre quién es responsable de cómo se gasta el dinero del pueblo. Un liderazgo fuerte puede marcar una gran diferencia en ambas áreas.

Investigación, implicaciones prácticas y sociales: La implicación es que, observando el comportamiento prosocial que se da entre los funcionarios de los pueblos, se espera que el gobierno recopile reglamentos y políticas de aplicación como directrices técnicas de referencia para mejorar el control interno y también el liderazgo a fin de aumentar aún más la rendición de cuentas.

Originalidad/valor: Este estudio es uno de los primeros en probar empíricamente el efecto moderador completo del liderazgo y el control interno en la relación entre el comportamiento prosocial y la rendición de cuentas en la gestión de los fondos de las aldeas en Indonesia.

Palabras clave: Rendición de Cuentas, Comportamiento Prosocial, Control Interno, Liderazgo, Indonesia.

INTRODUCTION

The government of the Unitary State of the Republic of Indonesia takes villages into account and treats them with respect. Because the Republic of Indonesia wants to keep traditional values alive, villages are recognized and respected in the Unitary State system of government. Because of the Republic of Indonesia's dedication to preserving traditional values, village communities have a place in the Unitary State's system of administration, and this recognition and respect extends to the villages themselves. Village communities have a position in the administrative system of the Unitary State because the Republic of Indonesia is committed to conserving traditional values. This recognition and respect extends to the villages themselves, as does the fact that village communities have a place in the system. Because the Republic of Indonesia is dedicated to preserving traditional values, village communities are given a place in the administrative framework of the Unitary State. This acknowledgment and respect extends to the villages themselves, and the fact that the communities that make up the villages have a place in the system is also part of this recognition and respect. Villages have been accorded recognition and respect as essential elements of the framework of the political system that constitutes the Unitary State of the Republic of Indonesia. This framework is a component of the Unitary State. (Rakhmawati & Wahyuni, 2022). The fact that Law Number 6 of 2014 Concerning Villages was ratified, and that it was followed by Indonesian Government Regulation Number 60 Concerning Village Funding Sourced from the State Revenue and Spending Budget, demonstrates that villages are given national development priorities. The law was titled "Concerning Villages" and was passed in 2014. The statute, which was enacted in 2014, was given the name "Concerning Villages." Involving Villages is the name given to the piece of legislation that was passed into law in the year 2014. In 2014, the "Law Number 6 of 2014 Concerning Villages" was officially sanctioned as a piece of legislation for the very first time (Suhartono et al., 2020). The provision of village funds directly from the State Income and Expenditure Budget so that they can be managed independently by the local village community in order to increase development and improve the standard of living of people who live in the villages and on the outskirts of the cities in order to incentivize rural-urban migration (Harmadi et al., 2020). On the basis of this, it is required to carry out an investigation into the process of

monitoring the funds held by the village in order to ensure that irregularities do not occur and that the absolute best outcomes are obtained. In order to ensure that, it is necessary to carry out this analysis (Arifa, 2019). It is a fascinating phenomenon that calls for additional research into its roots and effects: accountability in the administration of a village's financial resources. There were a total of 676 incidences of corruption perpetrated by village officials between the years of 2015 and 2020, as indicated by the information obtained from Indonesia Corruption Watch. The organization was the source of obtaining this information (ICW). The year 2021 was the one that had the most individual events, with 154 total, making it the year with the highest total number of reported occurrences. The relevance of accountability in the administration of the village's earnings has been the source of a number of issues that have surfaced up to this point in relation to the management of the village's financial resources (Mahayani, 2017). Accountability is a principle of government governance that has an important meaning to increase public trust in a series of activities designed and carried out by the government for the benefit of the local village community. For the government to be able to carry out its duties and responsibilities in an efficient manner, this level of trust is essential. This trust is necessary for the government to be able to carry out its obligations and responsibilities in an effective manner (Sofyani et al., 2022). Accountability is a form of accountability for managing the implementation of policies and resources entrusted to the reporting entity in achieving the objectives that have been set (Abdullah et al., 2022). When it comes to the management of the monetary assets of the community, the village officials places a great amount of importance on the necessity of accountability from its employees. The degree to which the ideal expressed in the Village Law is being achieved may be measured by accountability, making it an essential component in the process of building a villagized community. As a direct result of this, one of the key concentrations of the village officials is placed on the concept of accountability. Accountability is a necessary component of democratic management, and the very name connotes the significant idea of steadily increasing responsibility (Ash-Shidiqqi & Wibisono, 2018). One theory says that virtuous behavior is one of the things that can have an effect on who is responsible for managing the village's money. People think this is one of the qualities that can have an effect. It has been discovered, similarly to what was discovered in earlier research by (Mahayani, 2017), that the philanthropic activities of the village government play an important role in the administration of local money. This finding is consistent with what was discovered in earlier research by (Mahayani, 2017). This finding is in line with what was discovered in research done in the past by (Mahayani, 2017). In the context of this conversation,

a helping behavior that is carried out by individuals who do not expect gaining anything in return for their efforts might be considered as an illustration of what is known as prosocial behavior (Fadhal et al., 2021). The level of cooperation demonstrated by those who occupy positions of responsibility within the village government is directly correlated to the efficiency with which the financial resources of the village are managed. When an individual who engages in prosocial activity makes a contribution to the joy and satisfaction of the lives of other people, this form of behavior can help contribute to the general improvement of the welfare of other individuals (Rault, 2019). In the context of this conversation, an example of prosocial behavior may be taken to be helping behaviors carried out by individuals who do not anticipate obtaining anything in return for their efforts. In other words, these individuals are not motivated by the expectation of receiving something in exchange for their efforts. Additionally, in this investigation, the researchers attempted to include moderating variables because they believed that these variables would strengthen the effect that prosocial behavior had on accountability. They believed that these variables would strengthen the effect that prosocial behavior had on accountability. This idea was founded on the fact that the researchers thought these variables would bolster the effect, which led to the formation of this view. The first factor that might have an effect on accountability is the level of control that already exists inside the system itself. It is necessary to exercise at least some level of control over the operations that are carried out in order to guarantee a level of accountability in the manner in which the village finances are managed (Diansari et al., 2022). An internal control system is an activity that is carried out on a continuous basis with the intention of providing assurance of attaining goals through financial reporting, securing state assets, and complying with the law. According to this definition, the following functions should be performed by an internal control system: This definition originates from Government Regulation No. 60 of 2008 of the Republic of Indonesia, which states that an action that is carried out consistently is defined as an internal control system. This regulation also indicates that this definition of an internal control system must be adhered to. In accordance with this law, an internal control system must also have supporting documentation. The reassurance that will have an effect on trust demonstrates that he supports the management of village funds in accordance with the established law in order for him to be able to meet accountability criteria as a result of the existence of an implemented internal control system. This is necessary in order for him to be able to meet accountability criteria. Because of this, he is able to answer to the people living in the village. As a consequence of this, he will be able to fulfill the prerequisites for responsibility. Because of this, he will be able to present an account

for the things that he has done, and as a result, he will be able to fulfill his responsibilities to the best of his ability. This will allow him to complete his tasks to the fullest extent of his abilities (Agung Nur Probohudono, 2019). In those circumstances where the activities that are now being carried out still call for control in order to accomplish accountability (Eton et al., 2022). An internal control system is an activity that is carried out on a continuous basis with the intention of providing assurance of attaining goals through financial reporting, securing state assets, and complying with the law. According to this definition, the following functions should be performed by an internal control system: This definition originates from Government Regulation No. 60 of 2008 of the Republic of Indonesia, which states that an action that is carried out consistently is defined as an internal control system. This regulation also indicates that this definition of an internal control system must be adhered to. In accordance with this law, an internal control system must also have supporting documentation. The confidence that the implementation of government activities can run smoothly through activities that are effective and efficient, report financial reports reliably, secure assets, and encourage compliance with established regulations and laws in order to achieve goals can be provided by the internal control system. This confidence can be used to help achieve goals. This self-assurance can be put to use to assist in the accomplishment of goals. This guarantee can be of assistance to the government in the accomplishment of its goals (Surya Prayogo & Setiany, 2020). In order to assess whether or not there have been any irregularities in the management of village money, it is important to set up an internal control system for the management of village funds. This can be done by establishing an internal control system for the management of village funds. Because of this, it is essential to set up an internal control system for the administration of the village's financial resources (Afifi et al., 2021). In addition to that, there are many distinct aspects of the leadership that need to be taken into consideration, One of the factors that helps to determine whether or not a certain business will be successful is the management team that is in charge of running the day-to-day operations of that business (Sonmez Cakir & Adiguzel, 2020). Leaders are vital for organizations because they are responsible for inspiring and guiding their subordinates to perform in a manner that is consistent with the goals of the company and because they represent the highest point of an organization. Without effective leadership, businesses would be unable to achieve the goals they have set for themselves (Akpaprep et al., 2019). In this context, leadership can take the form of: 1) the organization of village officials to carry out their responsibilities as part of village management; 2) the direction of village officials as they carry out their chores as part of village management;

or 3) the inspiration provided by the leadership of a village government. a) The leadership of a village government has the ability to be motivating.

LITERATURE REVIEW

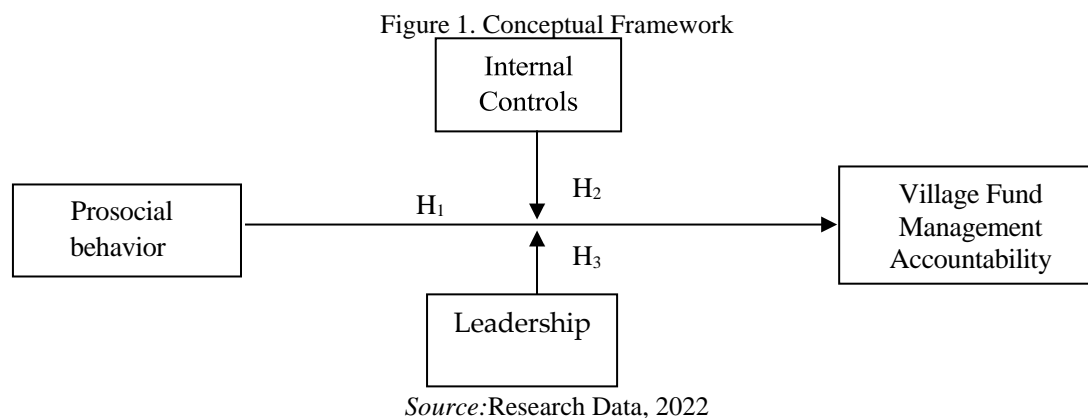
The formal financial accounting processes that are carried out within businesses are not nearly as complicated as accountability itself. This includes complying with restrictions imposed by the government, as well as those imposed by communities and the environment (Patton, 1992). Accounting, as a method of accountability, gives careful consideration to the administration of money as well as their effects on the natural and social environments. It is influenced in various ways, including socially, economically, politically, and culturally. A reliable records management system should be considered the primary source of financial accountability. Relations between professionals and their clients as well as between members of the community are part of the public sector (Siriwardhane & Taylor, 2017). The concepts of openness and transparency, as well as the presentation of accounts or reports that justify acts made on behalf of others, are all part of the social control mechanism known as accountability (Sian, 2021). The community has a requirement that must be met regarding the management of the village's finances, and accountability is one of the pillars that support good governance. These monetary matters are handled in a manner consistent with best business standards. In accordance with Regulation of Minister of Home Affairs No. 113 of 2014, the tenets of Village Finance Management are as follows: to be transparent, accountable, and participatory, and to be carried out in an orderly and budgetary fashion. Because of this strategy, it is mandatory that the head of the village is in charge of managing the funds and then acts as a representative for the local government.

Agency theory in the public sector where the local government is the agent and the community is the principal (Keay, 2017). This theory discusses the agency relationship in which the principal, in this case the community, entrusts responsibility for a job to the agent, in this case the government, as the party carrying out the responsibilities of the job. The agency theory in this study is related to the accountability of managing village funds, where the village government as the party carrying out the mandate of the people is obliged to provide and present financial reports regarding the management of village funds (Khotimah et al., 2021). The village head and village apparatus as administrators in village governance must be able to exercise leadership and coordination in managing village funds and submit them in the form of accountability reports in a transparent and accountable manner.

This research is based on stewardship theory as well as agency theory to examine the relationship between leadership and the commitment of village officials in carrying out the mandate given by the people to achieve accountability (Donaldson & Davis, 1991). The theory describes a situation in which management prioritizes significant organizational goals over individual targets. Accounting studies in public sector organizations such as governments can use stewardship theory (Torfing & Bentzen, 2020). The public accounting industry is ready to provide this information. Transaction accounting is becoming more complicated, and public sector accounting is becoming more specialized. When there are more and more demands for accountability in public sector organizations, it makes it harder for school principals to do their jobs. The ownership function and the management function are separated. Due to a number of limitations, the capital provider (the principal) gives the management (the steward) the job of managing the resources. Contracts between servants and bosses that are based on trust act as a team to reach organizational goals. So, stewardship theory is the right model for public sector accounting research. Simply put, the stewardship theory says that if managers are left to their own devices, they will be responsible stewards of the assets they are in charge of. It also says that there is a strong relationship between satisfaction and organizational success. The person who gives the capital (the principal) gives the management (the steward) the job of managing the resources. Contracts between servants and bosses that are based on trust act as a team to reach organizational goals. So, stewardship theory is the right model for public sector accounting research. Simply put, the stewardship theory says that if managers are left to their own devices, they will be responsible stewards of the assets they are in charge of. It also says that there is a strong relationship between satisfaction and organizational success. The person who gives the capital (the principal) gives the management (the steward) the job of managing the resources. Contracts between servants and bosses that are based on trust act as a team to reach organizational goals. So, stewardship theory is the right model for public sector accounting research. Simply put, the stewardship theory says that if managers are left to their own devices, they will be responsible stewards of the assets they are in charge of. It also says that there is a strong relationship between satisfaction and organizational success. A leader is being a good steward when he or she works to make sure that an organization will be healthy in the future. This act of stewardship takes place at different organizational levels. At an individual level, stewardship focuses on promoting the well-being of each person in an organization. This study uses the theory of social behavior to figure out how prosocial behavior is related. Humans have a responsibility to keep the balance of the universe, among other things,

by acting in a good way (Wider et al., 2022). Prosocial behavior happens when two people are close to each other. One's formal position in an organization or community affects how generous they are towards other people in that group. Social behavior theory says that prosocial behavior is when people help others without expecting anything in return. This shows a sense of responsibility when interacting with society. Most people in a village's government come from that village. People in different cultures are more likely to help people who are part of their group (in-group) than people who are not from their group (out-group) (Brewer, M.B. and Brown, 1998).

On the basis of the literature review and description that has been provided, the conceptual framework for this study is described in Figure 1 which can be found further down on this page.



RESEARCH METHODS

For the purposes of this study, the population is comprised of each and every village administrator throughout Indonesia. In the course of this investigation, a plain version of random sampling was utilized as the method of selection for the samples. The sample for this investigation consists of villagers who hold positions of authority within the community and play a role in its financial administration. These village officials are the ones who, in accordance with Regulation Number 20 of 2018, were appointed by the Minister of Home Affairs to fill the roles of village head, village secretary, head of administration and general affairs, head of planning affairs, head of government section, head of welfare section, head of service section, and head of financial accounts. This information can be obtained in the regulation that applies to the village head. In total, there were 689 people from different parts of Indonesia who agreed to take part in this study and act as samples. For the most part, this study looks at quantitative data as its primary source of information. In the course of this research, the questionnaire served

as the tool for collecting primary data. The responses to the questionnaire were compiled into a report. One type of research instrument is known as a questionnaire, and it is designed to collect information from respondents through the use of a set of questions or other types of instructions. Questionnaires can take on a variety of formats. It is possible to gather information from those who respond to a questionnaire, which is its primary function. While gathering demographic information, questionnaires are a frequent method of data collection. The major purpose of the questionnaire is to collect information, as stated in the introduction. The questionnaire for the research contains both closed questions and open queries in varying proportions.

In this study, we will be looking at a number of different factors, including prosocial behavior, which will play the role of the independent variable, as well as internal control, leadership, and accountability, which will, respectively, play the roles of the moderating and dependent variables. Instrumentation. The following is a list of the measurement items that were utilized in the experimental model in this study's quantitative phase:

Table 1 Variable Measurement

Variable	Variable Function	Indicator
Accountability	Independent variable	Physical Output
		Financial statements
		Recording
Source: Nalukenge et al, 2021		
Prosocial Behavior	Moderation Variable	Help
		Share and Donate
		Collaborate
		honesty
Source: Mahayani, 2017		
Leadership	Independent variable	Leadership Rules
		Accountability Leadership
Source: Tran et al, 2021		
Internal Controls	Independent variable	Control Environment
		Risky task
		Control Activity
		Information and Communication
		Monitoring
Source: COSO 1994(Schandl & Foster, 2019)		

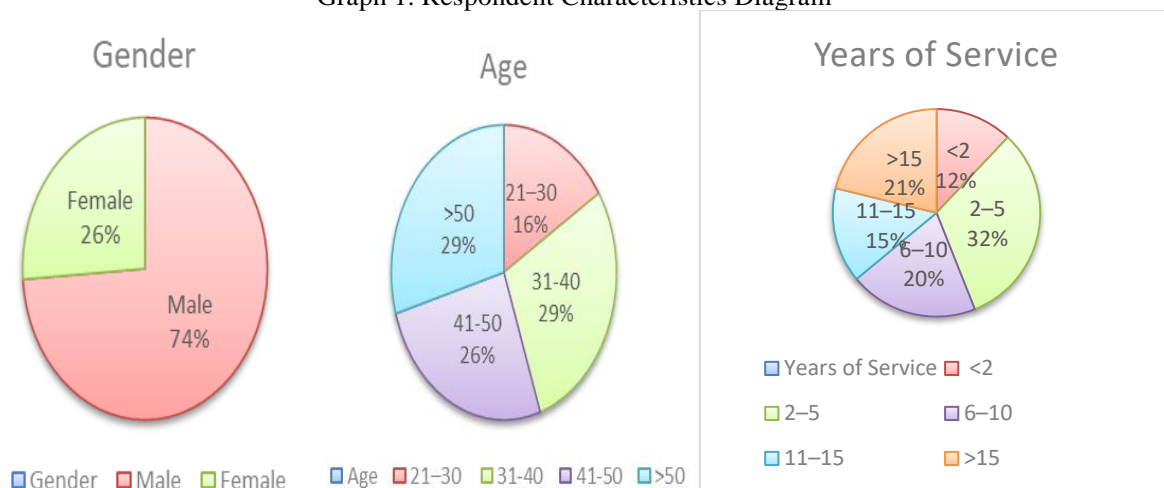
The questionnaire this study was constructed using a Likert scale that went from 1 to 5, and it was utilized to collect the data for this study. This meant that the responses that were supplied by the respondents would be given a score, with a scale of 5 being the best score and a scale of 1 signifying the lowest score. The data are then reviewed with a structural model that is reliant on the variant or component, and this model is known as partial least square. After that, the results of the evaluation are presented (PLS). For the study that was carried out on the

model by means of the SmartPLS software, a significance level of 5% was found to be appropriate to apply. Through the application of PLS, it is possible to validate not only the measurement model but also the structural model. This study makes the wise decision to adhere to the recommendations made in (Hair et al., 2014) while evaluating the measurement model (Henseler et al., 2014) (Hair et al., 2011) and (Hair et al., 2014), which encompasses factors such as individual item costs, internal breaking, content validity, convergent validity, and discriminant validity. With the assistance of a structure model, we were able to evaluate the validity and reliability of the measurement model, and with the assistance of a measurement model, we were able to establish the causality of the link that exists between the variables. Both of these tasks were accomplished successfully (using predictive models to test hypotheses). In order to arrive at a conclusion regarding the research, the findings of the study are analyzed once they have been collected. This analysis is performed with the goal of finding a solution to the problem that was posed over the course of this investigation.

RESULTS

Respondent characteristics are the data obtained from respondents in order to identify the profile of people who take part in research. characteristics of those who participated in the study In this particular survey, there were a total of 689 village authorities located all around Indonesia. The respondent criteria that can be described based on gender, length of work experience, and most recent education level are provided in the diagram below:

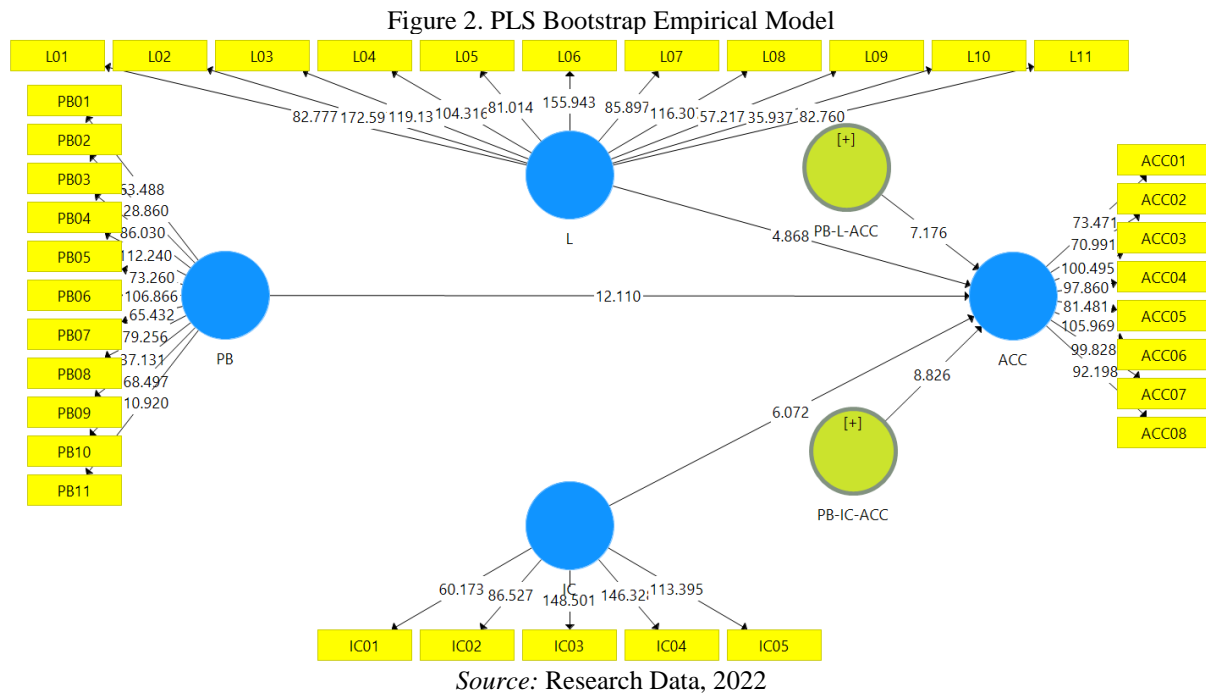
Graph 1. Respondent Characteristics Diagram



Source: Research Data, 2021

Putting the study idea through its paces with the help of path analysis (analysis path)

and SEM Smart PLS. Figure 2 demonstrates the outcomes of the PLS bootstrap analysis, which may be found below:



The results of the test to validate the path coefficients on each of the possible paths for the direct effect are shown in Table 2, and may also be used to evaluate the direct relationship between the variables.

Table 3. Path Coefficient

Connection	Original Sample (O)	Sample Average (L)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P value
ICs -> ACCs	-0.483	-0.483	0.080	6,072	0.000
L -> ACC	0.495	0.491	0.102	4,868	0.000
PB -> ACC	0.986	0.990	0.081	12110	0.000
PB-IC-ACC -> ACC	0.549	0.547	0.062	8,826	0.000
PB-L-ACC -> ACC	-0.378	-0.375	0.053	7.176	0.000

Source: processed data, 2022

Notes

1. The first hypothesis (H1) postulates that there is a substantial association between accountable behavior and prosocial activity. The findings, which can be found in Table 3, indicate that there is a substantial positive relationship between prosocial behavior (PB) and accountability (ACC) (= 0.986, t = 12.110, p 0.01) These findings lend support to the premise that there is a link between the two (H1).

2. According to the second hypothesis (H2), the relationship between responsible behavior and accountability will be tempered by the presence of internal control. The findings, which are presented in Table 3, indicate that the relationship between internal control and prosocial conduct is significantly positive ($= 0.549$, $t = 8.826$; $p 0.01$) This finding lends credence to the hypothesis (H2).
3. According to the third hypothesis (H3), leadership will act as a moderating force in the connection between accountable behavior and prosocial behavior. The findings, which are presented in Table 3, indicate that the relationship between leadership and prosocial conduct is significantly negative ($= -0.378$, $t = 7.176$, $p 0.01$) This finding lends credence to the hypothesis (H3).

DISCUSSION

A correlation coefficient (Original Sample) of 0.986 suggests that the findings of the study indicate that prosocial behavior has a considerable influence on the accountability of village fund management. This is indicated by the fact that the correlation coefficient was found. This finding suggests that the findings of the study indicate that engaging in charitable actions has a substantial effect. In order to have a deeper comprehension of the impact of this factor, the correlation that exists between the two variables was investigated. The effect of altruistic behavior on the responsibility for the administration of village funds is one that is not only beneficial but also significant. This is demonstrated by the fact that the value of the t statistic is 12.110, which is higher than the t -critical value of 1.96, which indicates that the hypothesis being tested is not supported by the data. This is because the value of t -critical is 1.96, which explains why this is the case. The first hypothesis, which is also referred to as H1 in some circles, is provided as a direct consequence of this finding. One's level of involvement in philanthropic activity is said to have an effect on one's propensity to behave responsibly, according to this hypothesis. This is in accordance with the results of a study that was carried out by Wadi Ikhwan, which demonstrates that responsible behavior has a positive impact on accountability (Wadi et al., 2020). According to the findings of this study, the level of accountability for the management of village money in Indonesia is directly proportional to the level of prosocial behavior exhibited by village authorities. This conclusion was reached after examining the data collected over the course of the study. To phrase it another way, the degree of accountability is proportional—or exactly proportional—to the degree of accountability. This conclusion was reached after conducting an analysis on all of the material that had been

obtained during the course of the investigation. According to these findings, it demonstrates that village administrators in Indonesian communities have a high level of empathy for one another and are willing to collaborate for the common good in order to raise their level of accountability for the administration of village money. This was found to be the case. A correlation coefficient of -0.483 was found when testing the hypothesis that the presence of internal controls has an effect on the accountability of managing village money. This finding was made while assessing the hypothesis. This finding lends credence to the previously held hypothesis. The influence of internal control on the accountability of village fund management may be regarded as being both negative and significant. This is because the value of the t statistic is 6,072, which is more than the t-critical value of 1.96. This is due to the fact that the value of the t statistic exceeds the value of the t-critical value. The value of the correlation coefficient for the independent variable and the interaction variable on the dependent variable (the accountability for managing village funds) are both the same, which results in a correlation coefficient of 0.549. The value of the interaction variable on the dependent variable is the accountability for managing village funds. The accountability for managing village funds is the interaction variable that has an effect on the dependent variable. The effective management of the financial resources available to the villagers is the dependent variable in this study. At this stage of the process of change, the accountable management of village funds is the dependent variable that acts as the primary focus of attention. The t statistic has a value of 8,826, which is higher than the t-critical value of 1.96, which indicates that the hypothesis was supported. Because this value is greater than the t-critical value, it demonstrates that the hypothesis was correct in its interpretation. As a result of the fact that this demonstrates that internal control either improves or can be argued to have a moderating influence on prosocial conduct and responsibility in the management of village money, hypothesis 2 (H2) is shown to be correct. This is because this demonstrates that internal control either improves or can be argued to have a moderating influence on the management of village money. The internal control system is defined by the Government Regulation of the Republic of Indonesia Number 60 of 2008 regarding the Government's Internal Control System as an integrated process of actions and activities that are continuously carried out by the leadership as well as by all employees. This definition can be found in the document titled "Government Regulation of the Republic of Indonesia Number 60 of 2008 regarding the Government's Internal Control System." The regulation was published with regard to the system of internal control that the government maintains. The Government Regulation of the Republic of Indonesia pertaining to the Internal

Control System of the Government includes this notion as an integral part of the regulation. Providing an adequate level of confidence in the successful completion of organizational goals by ensuring that activities are effective and efficient, that financial reporting is reliable, that state assets are protected, and that conformity with internal norms and laws is maintained. Providing this level of confidence is accomplished by ensuring that financial reporting is reliable, that state assets are protected, that financial reporting is reliable, and that conformity with internal norms and This level of confidence can be achieved by making certain that financial reporting is accurate, that state assets are safeguarded, that financial reporting is accurate, that conformance with internal norms and standards is maintained, and that state assets are safeguarded. One of the elements that is taken into consideration during the deliberation stage of the decision-making process that takes place within the government is the internal control system that is currently in place. In addition, the administration of the village is affected in terms of both its accountability and its level of transparency as a result of this factor. This is because the government's system of internal control is a factor that influences the government's system of internal control, as well as conformance with the many internal rules and regulations. This is due to the fact that the government's system of internal control is a factor that influences the government's system of internal control. The internal control system that is currently in place is one of the factors that is taken into consideration during the deliberation stage of the decision-making process that takes place inside the government. This stage of the decision-making process takes place within the government. Internal control has expanded beyond the narrow view that was concerned with discovering errors and holding the negligent accountable, and its role has become important in immunizing the employee as well as detecting errors and treating them before they occur. This expansion of internal control's scope is a direct result of the development of administrative concepts. (Dway Ismail et al., 2023). In addition, the implementation of this component has implications for the transparency and openness of the administration of the village, in addition to the observance of the many internal laws and regulations that are currently in place. One of the elements that is taken into consideration during the deliberation stage of the decision-making process that takes place within the government is the internal control system that is currently in place. In addition, the administration of the village is affected in terms of both its accountability and its level of transparency as a result of this factor. This is as a result of the fact that the factor that defines the system of internal control in government is the system of internal control in government itself. This is the reason why this is the case (Indriasih & Sulistyowati, 2022). In addition, the

system of internal controls is braided with the actions and activities that are routinely carried out by leaders and members of the staff in order to generate openness and accountability. This is done in order to ensure that the system is as effective as possible. This is done in order to guarantee that the system is operating effectively at all times (Alam et al., 2019). The management of the village's finances falls under the purview of the administration of the village, and the government of the village puts in a lot of effort to win the community's confidence in its ability to run the village effectively. The confidence of the populace in the administration of the village is something that the government of the village is making a concerted effort to win back. The process of the internal control system is one that is one that is one that is one that is one that is affected by the systems of both the human resources department and the technology department. It is designed to perform the function of an internal control system while simultaneously being targeted toward assisting an organization in achieving its objectives (Akhmetshin et al., 2018). This demonstrates that the internal control system has a positive effect on moderating prosocial behavior on village fund management accountability because it will increase accountability for village fund management if the effectiveness of the internal control system is carried out by village officials who have good prosocial behavior. This is because it will increase accountability for village fund management if the effectiveness of the internal control system is carried out by village officials who have good prosocial behavior. This is due to the fact that there will be a greater level of accountability for the administration of village funds if the efficiency of the internal control system is carried out by village authorities who have a strong reputation for being prosocial. This is because there will be a higher level of accountability for the administration of village funds if the efficiency of the internal control system is carried out by village authorities who have a strong reputation for being socially responsible. The reason for this is due to the fact that there will be a greater level of accountability for the administration of village funds. When they take into account hypotheses, what kind of an effect does it have? The implementation of leadership and accountability in the management of village revenues results in a correlation coefficient (Original Sample) of 0.495. This is reached as a result of the fact that the sample was initially taken into account. It is possible to draw the conclusion, which is supported by a statistical t value of 44,868 (which is higher than the t-critical value of 1.96), that the influence of leadership on the accountability of village fund management is both positive and significant. This assertion is supported by the fact that the value of t is higher than the t-critical value. The fact that the current value of t is higher than the t-critical value lends credence to this assertion. Despite the

fact that the interaction effect of prosocial behavior variables with leadership (X.Z2) on the accountability of village fund management produces a correlation coefficient value (Original Sample) of -0.378 and an t-Statistics value obtained of 7.176 ($> t$ -critical 1.96), the effect of the interaction variable of device interaction with prosocial behavior (X.Z2) on village fund management accountability is positive and significant, which indicates that internal control is more effective than external control. This finding suggests that internal control This observation provides support for the hypothesis that internal control These findings offer support to the role theory, which holds that the duty of carrying out tasks that have been expressed in the form of a budget lies squarely on the shoulders of the village head. This idea was supported by the findings of this study. These findings provide credence to the role hypothesis in terms of the administration of the financial resources belonging to the village (Silva, 2016). Regulation of Minister of Home Affairs Number 20 of 2018, which states that the role of the village head is consistent with the role theory and states that the role of the village head is responsible for managing the village's finances and states that the role of the village head is consistent with the role theory, is also consistent with the role theory. It states that the role of the village head is responsible for managing the village's finances. As a result, the role theory is consistent with this document as well. The process of accountability that is carried out by the village head includes presenting a report on the implementation of the Village Budget to the regent or mayor through the sub-district head. This is done so as part of the process of carrying out the accountability that is required of the village head. This is done so that the needs of the accountability process can be met in a satisfactory manner. This is done in order to ensure that the requirements of the accountability process are satisfied in a manner that is satisfactory. In order for this report to be considered finished, it must explain what percentage of the Village Budget was used up in real expenditures. The reporting that is done by the head of the village makes an attempt to build information symmetry between the principals and agents in order to cut down on the number of agency issues. This is done in order to reduce the overall number of agency problems. This is done in an effort to cut down on the number of issues that are brought up by the agency. Both Dewi and Gayatri brought up the point that the role of leaders within an organization has a big impact on the success of the company in terms of achieving its goals, and both of them emphasized the significance of this point. Dewi brought up the point that Gayatri brought up, which is that the role of leaders within an organization has a big impact on the success of the company. Dewi brought up the same issue as Gayatri did, which is that the function of leaders within an organization has a significant influence on the level of success

that the company enjoys (Dewi & Gayatri, 2019). The findings of this research are consistent with the findings of another study (Ernawati, 2022) that came to the conclusion that effective leadership has a considerable favorable effect on the efficiency with which accountability reports are prepared. This research was carried out in order to investigate whether or not effective leadership has an effect on the efficiency with which accountability reports are prepared. This study was carried out with the purpose of determining whether or not strong leadership has an effect on the effectiveness with which accountability reports are created. The outcomes of this analysis indicate that having good leadership has a positive impact on the efficiency with which accountability reports are prepared, which is advantageous to the overall process. It is absolutely vital for the leader of the village to take an active part in the administration of the community's financial concerns if the villagers are going to achieve the objectives that are specified in the budget. At the level of the village, a competent leader would never concentrate on accomplishing goals that are simply useful to themselves; rather, they will always work toward the achievement of goals that are beneficial to the community as a whole. These objectives will take precedence over those goals that are only beneficial to the leader, such as those goals, because the leader is in charge. The ability of the head of the village to involve both the community and the authorities of the village in the process of jointly achieving the goals of the village finances will have a significant impact on the responsibility of managing those funds. The ability of the head of the village to involve both the community and the authorities of the village also has an impact on the responsibility of managing those funds. The ability of the head of the village to involve both the community and the authorities of the village in the management of those monies is another factor that affects the level of responsibility associated with doing so. On the other hand, accountability will suffer as a result of dogmatic and unyielding leadership with regard to engaging the community. In this scenario, accountability will suffer. This will have a detrimental effect on one's ability to be held accountable in any given situation. When a prosocial leader is confronted with the needs of others and has automatic empathic responses, they address the needs of others and respond altruistically without consciously evoking their empathetic response, considering reward, or fearing punishment. Instead, they address the needs of others and respond altruistically without considering reward or fearing punishment. Instead, they focus on the requirements of others and behave charitably without considering the possibility of reward or worrying about the possibility of punishment. Instead, they center their attention on the needs of other people and strive to act charitably without giving any thought to the prospect of being rewarded or fretting

over the chance of being punished. They do this because they are truly concerned about the well-being of other people, and they do not expect anything in return for the support that they provide (Ewest, 2017). The existence of two good social values, especially altruism and empathy, is explicitly accepted by the theory in a number of different ways. These are the methods in which the theory acknowledges the existence of these two positive social values. These acknowledgments are displayed in a range of different circumstances. The construction of a positive leadership structure that is more morally centered shows the significance of these altruistic traits in moral leadership. The fact that this structure has been built is a demonstration of the significance of these attributes in moral leadership. In addition, the establishment of this framework shows the value of these selfless characteristics in moral leadership. It is argued that the characteristics of empathy and altruism should be included on the list because these values are fundamental to the human condition. Since empathy and altruism are essential components of moral behavior and are fundamental to the human situation, it is argued that these characteristics should be a part of the human condition. Due to the fact that both of these considerations are taken into account, it is strongly suggested that these qualities be included on the list (eg neurons mirror). Even when using prosocial values as a model for more authentically determining the behavior led by others, there is no evidence of how leaders develop into true leaders who put the interests of others ahead of their own interests. This is because true leaders put the interests of others ahead of their own interests. This is the case even when adopting ideals that promote altruism as a paradigm for more accurately assessing how other people choose to lead their lives. This is because prosocial ideals serve as a model for more correctly determining the behaviors that are led by other individuals. This is because of the fact that prosocial values serve as a model. This holds true regardless of whether or not a person bases their actions on the principles of prosocial behavior and uses those principles as a model to guide their behavior. The results of this study's analysis of the hypothesis showed that internal control and leadership were statistically capable of reducing the impact that prosocial behavior had on the accountability of managing village funds. These findings were presented in the form of findings that indicated these capabilities. A conclusion was drawn as a direct result of this, and that conclusion said that the role of this variable as a moderating variable may continue to be maintained in the future. The findings of this research give village administrators in Indonesia with material for evaluation, as well as information regarding the accountability of village financial management and the elements that influence it.

CONCLUSION

The researchers were able to draw the following inferences from the findings of their investigation: 1) prosocial behavior has a positive and significant effect on the accountability of village fund management; 2) internal control has the ability to moderate the effect that prosocial behavior has on accountability for the management of village funds received; and 3) the hypothesis is validated given that leadership acts as a moderating factor in the relationship between prosocial behavior and the accountability of village fund management. The findings of this research will have implications, not only in a theoretical sense but also in a more concrete sense, for the job that is carried out by village administrators in Indonesia. In the context of research methodology, the findings of this study suggest that the variables that measure levels of internal control and leadership have been successfully applied as moderating variables in previous studies. To put this another way, the findings of this study suggest that there is a positive relationship between levels of internal control and leadership. The fact that these variables were discovered to have a positive effect on the relationship between the dependent and independent variables lends credence to the assertion that this is the case. This article was produced with the objectives of Practical Implications in mind, with the goal of supplying village authorities in Indonesia with material that can be used for debate and raising knowledge about the accountability of village financial management and the elements that influence it. It is recommended that future researchers enlist the Village Consultative Body and community leaders as additional research respondents. This is because the sample size was just 689 people. This is due to the fact that there were only a very small number of village government in Indonesia that were investigated. One of the shortcomings of this investigation is the fact that only a subset of the people who may have taken part in the survey actually gave their consent to do so. The criteria that were utilized in the village fund management accountability questionnaire served as the basis for determining the scope of this study's limitations. Because of these limitations, the study was unable to live up to its full promise. The indicators that had been circulated as part of the preparation for the accountability questionnaire regarding the management of village funds did not make use of the indicators that had been selected by the Village Ministry. The number of aspects that were looked at for this study was limited, the method of sampling that was used was straightforward random sampling, and there was a predetermined quota for the number of respondents who fell within the acceptable range. All of these factors contributed to the fact that this study did not provide a comprehensive picture. The information that was acquired from respondents was not distributed in an even manner as

a direct and immediate consequence of this as a result of the anticipated constraints that could be imposed in the future by time and money.

REFERENCES

- Abdullah, M. I., Sudirman, Masdar, R., Din, M., & Firman, M. F. (2022). Antecedents of the Accountability in Indonesian Local Government Financial Reporting. *International Journal of Professional Business Review*, 7(5), 1–14. <https://doi.org/10.26668/businessreview/2022.v7i5.e709>
- Afifi, Z., Mulyanto, M., & Nugroho, D. H. (2021). The Effect of Internal Control System and Village Fund management Accountability. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(3), 2425–2429.
- Agung Nur Probohudono, I. S. R. (2019). Impact Of Village Financial Implementation On Village Financial Management Accountability. *Jurnal Ekonomi*, 24(1), 111. <https://doi.org/10.24912/je.v24i1.479>
- Akhmetshin, E. M., Vasilev, V. L., Mironov, D. S., Zatsarinnaya, E. I., Romanova, M. V., & Yumashev, A. V. (2018). Internal control system in enterprise management: Analysis and interaction matrices. *European Research Studies Journal*, 21(2), 728–740.
- Akparep, J. Y., Jengre, E., & Mogre, A. A. (2019). The Influence of Leadership Style on Organizational Performance at TumaKavi Development Association, Tamale, Northern Region of Ghana. *Open Journal of Leadership*, 08(01), 1–22. <https://doi.org/10.4236/ojl.2019.81001>
- Alam, M. M., Said, J., & Azizal, M. bin A. A. (2019). Role of Integrity System, Internal Control System, and Leadership Practices on the Accountability Practices in the Public Sectors of Malaysia. *Social Responsibility Journal*, 15(3).
- Arifa, I. N. (2019). Community Participation and Government Role in Using Village Funds in Dlingo Village. *Policy & Governance Review*, 3(2), 171. <https://doi.org/10.30589/pgr.v3i2.129>
- Ash-Shidiqqi, E. A., & Wibisono, H. (2018). Corruption and Village: Accountability of Village Fund Management on Preventing Corruption (Problems and Challenges). *Journal of Indonesian Legal Studies*, 3(2), 195–212. <https://doi.org/10.15294/jils.v3i02.27524>
- Brewer, M.B. and Brown, R. . (1998). *The Handbook of Social Psychology*. McGraw-Hill, New York.
- Dewi, N. K. A. J. P., & Gayatri, G. (2019). Faktor-Faktor Yang Berpengaruh Pada Akuntabilitas Pengelolaan Dana Desa. *E-Jurnal Akuntansi*, 26, 1269. <https://doi.org/10.24843/eja.2019.v26.i02.p16>
- Diansari, R. E., Othman, J. B., & Musah, A. A. (2022). Factors affecting accountability village fund management. *Linguistics and Culture Review*, 6(May), 879–892. <https://doi.org/10.21744/lingcure.v6ns1.2186>

Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 16(1), 49–64. <https://doi.org/10.1177/031289629101600103>

Dway Ismail, M. A., Manfi Kathim, A. B., & Musa Al-Kanani, M. C. (2023). Corporate Governance and Its Impact on the Efficiency of Internal Control on Non-Profit Government Institutions: an Exploratory Study. *Journal of Profess. Bus. Review. |Miami*, 1–21.

Ernawati, D. P. (2022). Examining Factors Affecting the Accountability of the Performance of Regional Apparatus Organizations. *ATESTASI: Jurnal Ilmiah Akuntansi*, 5(1), 77–93. <https://doi.org/10.33096/atestasi.v5i1.1112>

Eton, M., Mwosi, F., & Ogwel, B. P. (2022). Are internal controls important in financial accountability? (Evidence from Lira District Local Government, Uganda). *International Journal of Financial, Accounting, and Management*, 3(4), 359–372. <https://doi.org/10.35912/ijfam.v3i4.810>

Ewest, T. (2017). Prosocial leadership: Understanding the development of prosocial behavior within leaders and their organizational settings. *Prosocial Leadership: Understanding the Development of Prosocial Behavior Within Leaders and Their Organizational Settings*, 1–220. <https://doi.org/10.1057/978-1-137-57808-2>

Fadhil, M., Lubis, Z., Zulkifli, Z., Ismail, R., Sitorus, H., & Tobing, R. L. (2021). Village Fund Management: Pattern of Community Participation for Village Development. *International Journal of Multicultural and Multireligious Understanding*, 8(3), 65. <https://doi.org/10.18415/ijmmu.v8i3.2377>

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2014). A primer on partial least squares structural equation modeling (PLS-SEM). *Thousand Oaks CA: Sage Publications*.

Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing Theory and Practice*, 19(2), 139-152.e.

Harmadi, S. H. B., Suchaini, U., & Adji, A. (2020). *Village Development: Spatial Effect vs The Performance of the Village Government? February*, 38. <http://tnp2k.go.id/download/93404WP52ENGFfinal2606.pdf>

Henseler, J., Dijkstra, T. K., Sarstedt, M., Ringle, C. M., Diamantopoulos, A., Straub, D. W., Ketchen, D. J., Hair, J. F., Hult, G. T. M., & Calantone, R. J. (2014). Common Beliefs and Reality About PLS: Comments on Rönkkö and Evermann (2013). *Organizational Research Methods*, 17(2), 182–209. <https://doi.org/10.1177/1094428114526928>

Indriasih, D., & Sulistyowati, W. A. (2022). The Role of Commitment, Competence, Internal Control system, Transparency and Accessibility in Predicting the Accountability of Village Fund Management. *The Indonesian Accounting Review*, 12(1), 73. <https://doi.org/10.14414/tiar.v12i1.2650>

Keay, A. (2017). Stewardship theory: is board accountability necessary? *International Journal of Law and Management*, 59(6), 1292–1314. <https://doi.org/DOI 10.1108/IJLMA-11-2016-0118>

Khotimah, C., Bawono, I. R., & Mustafa, R. M. (2021). Determinants Analysis For The Quality Of Village Financial Statements. *Jurnal Reviu Akuntansi Dan Keuangan*, 11(1), 185–203. <https://doi.org/10.22219/jrak.v11i1.15164>

Mahayani, N. L. A. (2017). Prosocial Behavior dan Persepsi Akuntabilitas Pengelolaan Dana Desa Dalam Konteks Budaya Tri Hita Karana. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 129. <https://doi.org/10.24843/jiab.2017.v12.i02.p07>

Patton, J. M. (1992). Accountability and Governmental Financial Reporting. *Financial Accountability and Management*, 8(3), 165–180. <https://doi.org/10.1111/j.1468-0408.1992.tb00436.x>

Rakhmawati, H., & Wahyuni, N. D. (2022). *Influence of Accountability of Village Fund Allocation Management and Community Participation on Village Development*. August, 208–215.

Rault, J.-L. (2019). Be kind to others: Prosocial behaviours and their implications for animal welfare. *Applied Animal Behaviour Science*, 210, 113–123. <https://doi.org/https://doi.org/10.1016/j.applanim.2018.10.015>

Schandl, A., & Foster, P. L. (2019). COSO Internal Control - Integrated Framework: An Implementation Guide for the Healthcare Industry. *COSO - Committee of Sponsoring Organizations of the Treadway Commission*, January, 5. <https://www.coso.org/Documents/COSO-CROWE-COSO-Internal-Control-Integrated-Framework.pdf>

Sian, S. (2021). *Supreme emergencies and public accountability : The case of procurement in the UK during the Covid19 pandemic*.

Silva, E. B. (2016). Habitus: Beyond sociology. *Sociological Review*, 64(1), 73–92. <https://doi.org/10.1111/1467-954X.12345>

Siriwardhane, P., & Taylor, D. (2017). Perceived accountability for local government infrastructure assets: the influence of stakeholders. *Pacific Accounting Review*, 29(4), 551–572. <https://doi.org/10.1108/PAR-11-2016-0110>

Sofyani, H., Pratolo, S., & Saleh, Z. (2022). Do accountability and transparency promote community trust? Evidence from village government in Indonesia. *Journal of Accounting & Organizational Change*, 18(3), 397–418. <https://doi.org/10.1108/JAOC-06-2020-0070>

Sonmez Cakir, F., & Adiguzel, Z. (2020). Analysis of Leader Effectiveness in Organization and Knowledge Sharing Behavior on Employees and Organization. *SAGE Open*, 10(1). <https://doi.org/10.1177/2158244020914634>

Suhartono, S., Mahyani, A., Afifah, W., Sartika, D. P., & Tatamara, R. (2020). *Implementation of Law Number 6 of 2014 Concerning Village for Budgeting Plan in Sidoarjo Regency*. 121(6), 204–209. <https://doi.org/10.2991/aebmr.k.200226.042>

Surya Prayogo, I., & Setiany, E. (2020). The Influence of Government Transparency, Implementation of the Government Accounting Standards and Internal Control System on

Quality of Financial Statement (A Survey Conducted in the Village Administration Bandung Regency, Indonesia). *Scholars Bulletin*, 6(7), 174–181. <https://doi.org/10.36348/sb.2020.v06i07.001>

Torfinn, J., & Bentzen, T. Ø. (2020). Does stewardship theory provide a viable alternative to control-fixated performance management? *Administrative Sciences*, 10(4). <https://doi.org/10.3390/admsci10040086>

Wadi, I., Furkan, L. M., & Rifa'i, A. (2020). Pengaruh Norma Subyektif, Kinerja Aparatur, Kejelasan Sasaran Anggaran, Prosocial Behavior Terhadap Transparansi Dan Akuntabilitas. *E-Jurnal Akuntansi*, 30, 101–114.

Wider, W., Lim, M. X., Wong, L. S., Chan, C. K., & Maidin, S. S. (2022). Should I Help? Prosocial Behaviour during the COVID-19 Pandemic. *International Journal of Environmental Research and Public Health*, 19(23). <https://doi.org/10.3390/ijerph192316084>