



# The influence of learning and growth and prosocial behavior on the accountability of village financial management moderate by a participative leadership style

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## ABSTRACT

This research employs a quantitative approach to investigate the interplay between learning and growth, prosocial behavior, and the accountability of village financial management, with a focus on the moderating role of participative leadership. Utilizing Structural Equation Modeling (SEM) with Partial Least Square (PLS) components through WarpPLS 7.0 software, the findings reveal that both learning and growth (X1) and prosocial behavior (X2) positively impact village financial management accountability (Y). However, the participative leadership style (X3) does not significantly strengthen these influences, as indicated by its negligible path coefficients and p-values. In summary, the study underscores the substantial and affirmative contributions of learning, growth, and prosocial behavior to the accountability of village financial management, while highlighting the limited moderating impact of a participative leadership style in this context.

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## 1. INTRODUCTION

The implementation of decentralization in a government results in the delegation of authority and giving freedom to each government unit to manage and regulate all matters relating to government. Law No. 6 of 2014 concerning Villages which states that "Villages are villages and traditional villages or referred to by other names, hereinafter referred to as villages, are legal community units that have territorial boundaries that have the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, origin rights and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia." Pratolo et al., (2020) stated, with regional autonomy, the power to control and distribute a village's own funds rests with the village government, through the village officials. The APBN transfers funding meant for villages to the district or municipal APBD, which then uses those funds to empower the village community and achieve village development (Indartuti, 2022). In 2023, the national Village Fund Allocation is IDR 70 trillion, an increase compared to 2022 which was IDR 68 trillion. Meanwhile, Bengkulu

Province itself received a village fund allocation of IDR 1.403 trillion in 2023, an increase of IDR 34.4 billion from the previous year.

This is a substantial sum, and since village funds are essential and significantly impact the longevity of the village administration, excellent governance necessitates, among other things, responsibility in handling village funds. According to Sofyani et al., (2020), accountability occurs when public sector organizations can offer justifications for their actions, particularly to political parties that have the power to evaluate and assess these organizations. Thus, it is reasonable to say that the capacity of the village administration to offer justifications for their acts in managing the village funds constitutes accountability for the management of those funds.

Accountability for village financial management is an important aspect and is required by the government because the village government is responsible for managing public funds on a fairly large scale. Village funds originating from the APBN are managed by village officials who are trusted by the community. Accountability is part of community control over village financial management activities. Therefore, village residents also need to receive clear and transparent information regarding how these funds are managed and used each year (Bakhtiar, 2021). Village financial management is said to be accountable and can be seen from four indicators of accountability, namely (1) Honesty and Law, (2) Managerial or financial management processes, (3) Programs, and (4) Policies. Research conducted by Bawono et al., (2020) and Permatasari et al., (2021), states that the competence of village officials has a positive and significant effect on the accountability of village financial management, supported by several arguments. that there needs to be follow-up action to develop human resource competence with training aimed at village officials.

Accountability is also closely related to village government performance (Sofyani et al., 2020). In line with the results of research from (Aman et al., 2022), and (Hilda & Aditya, 2020), Learning and growth impact performance in a good and significant way, which has consequences for the quality of village administration. Therefore, responsibility is also greatly impacted by learning and progress. The responsibility of village financial administration is consistently tied to the personal attributes of individual village officials, according to multiple prior research by Wahyudi et al., (2022), (Purba et al., 2023), and (Ananda & Khoiriawati, 2022). According to Diansari et al., (2023a), person's prosocial attitude toward their environment can impact the accountability of financial management in a village. Everyone in the village will interact with one another and speak with the officials. When solving difficult problems or making decisions that will have an impact on team members requires innovative thinking, a participative leader includes team members in the decision-making process. As a result, the group feels more invested in the decision-making process, which may motivate them to take the initiative to improve the transparency and responsibility of the village's budget. Consequently, a participative leadership style fosters an atmosphere that encourages village officials to engage in prosocial activity. The research of Diansari, Musah, & Othman (2023) suggest, that prosocial behavior has a positive and significant impact on the accountability of village fund management in Indonesia. This means that when individuals engage in behaviors that benefit others without expecting anything in return, it enhances the level of accountability in managing village funds. Additionally, internal control mechanisms and leadership play a moderating role in strengthening the relationship between prosocial behavior and accountability in village fund management. Furthermore, Jusriadi (2022) research findings suggest that participative leadership style moderates the relationship between accountability and organizational performance. This indicates that when leaders adopt a participative approach, it can enhance accountability within the organization, leading to improved performance outcomes. The study underscores the importance of leadership behavior in shaping accountability practices and ultimately influencing organizational effectiveness.

The grand theory on which it is based is an integral part of the agency theory known as stewardship theory. Stewardship theory is able to provide an understanding where management is not driven by individual goals, but is more focused on achieving results that benefit the organization as a whole (Schillemans & Bjurström, 2020). This theory is also able to encompass the meaning of the influence of learning and growth, prosocial behavior, and participative leadership style on accountability in village financial management. This is in line, that the meaning of officials who must continuously develop their abilities and behavior in managing village finances in order to achieve accountability through preparing reliable and high-quality financial reports. While previous research has shown that prosocial behavior contributes to village financial accountability, this study highlights the importance of considering additional factors such as individual growth and learning. Previous studies have also indicated that participative leadership can enhance accountability in various organizational contexts, but no study has considered the role of participative leadership in connecting prosocial behavior with accountability in village financial management. Hence, the research gap lies in a deeper understanding of how factors such as individual growth, learning, and participative leadership style can moderate the relationship between prosocial behavior and accountability in the context of village financial management. This study aims to address this gap by investigating the complex interactional impacts of these factors in shaping effective accountability practices in village financial management. Therefore, this research is expected to provide valuable insights and make a significant contribution to the literature on village financial management as well as leadership practices and organizational behavior.

## 2. RESEARCH METHOD

This type of research is quantitative research, namely research with a quantitative approach where the data results are in the form of numbers and then processed using appropriate statistics (U. Ali et al., 2021). This research is included in the type of causative research. According to Nabella, (2021) research, Causative research is able to provide information on how and to what extent the independent variable is able to influence the dependent variable.

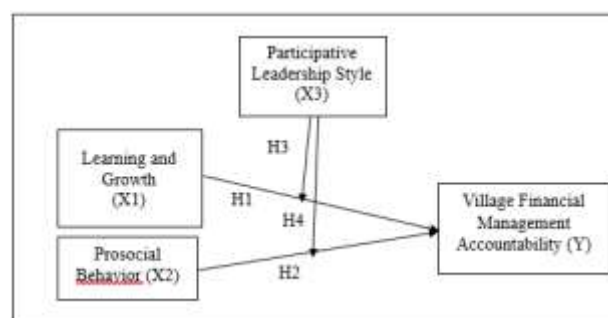


Figure 1. Research Framework

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \quad (1)$$

Information:

Y = Accountability Village Financial Management

$\alpha$  = Constant

$\beta_1, \beta_2, \beta_3$  = Regression coefficient

X1 = Learning and growth

X2 = Prosocial Behavior

X3 = Participative Leadership Style  
 $\varepsilon$  = Standard error

This research looks at the influence of learning and growth and prosocial behavior on accountability in village financial management which is moderated by a participative leadership style.

a. Independent Variable

The learning and growth (X1) referred to is how the village government is able to provide sustainable learning and growth facilities so that it is able to increase the capabilities of both employees and in terms of the use of information systems, as well as increasing motivation, empowerment and alignment. This measurement was carried out using a questionnaire instrument that according to Yamashita, (2022), which was then developed by researchers with a five-point Likert scale with indicators including: a) Employee capabilities; b) Information system capabilities; c) Motivation, empowerment, and alignment (Machado et al., 2021).

Prosocial behavior (X2) is social behavior that benefits other people or society as a whole, which in this case will look at the prosocial behavior of individual village officials with each other in order to achieve accountability in village financial management. This measurement was carried out using a questionnaire instrument which was then developed by researchers with a five-point Likert scale with indicators including: a) Share; b) Cooperate; c) Help; d) Honesty; e) Philanthrope (Agyeiwaah & Bangwayo-Skeete, 2023).

b. Moderating Variables

Participative leadership style (X3) which includes the application of a leadership style involving subordinates in making decisions. Based on Anggoro KR & Yulianah, (2022), this variable looks at the extent to which other village officials are involved by the village head in making decisions or solving existing problems. This measurement was carried out using a questionnaire instrument which was then developed by researchers with a five-point Likert scale with indicators including: a) Communication; b) Cooperation; c) Subordinate involvement; d) Decision-making (Aramovich & Blankenship, 2020).

c. Dependent Variable

The dependent variable in this research is village financial management accountability (Y) which is measured through indicators including: a) How to implement honesty and legal accountability; b) What is the accountability of the village financial management process?; c) The extent to which program accountability is implemented; d) The extent to which policy accountability is implemented (Susilowati et al., 2020).

Measurements in this study used a questionnaire instrument developed by researchers, using a five-point Likert scale. This Likert scale consists of five assessment options, namely "Strongly Disagree (STS)" which is worth 1 point, "Disagree (TS)" which is worth 2 points, "Slightly Agree (KS)" which is worth 3 points, "Agree (S)" which is worth 4 points, and "Strongly Agree (SS)" which is worth 5 points. This scale is used to measure respondents' views and perceptions of the variables studied in the research.

The population of this study includes all villages in districts/cities in Bengkulu Province. Using random sampling techniques, this research used a sample of 25 villages spread across every district/city in Bengkulu Province. The data collection method is in the form of a survey in which questionnaires will be distributed to village officials including the village secretary, village treasurer, and three section heads or heads of village affairs, so that the total number of respondents is 125. Next, primary data is obtained which will be processed to produce information.

Table 1. Number of Samples

Regency/City	Amount
Kaur	15
Seluma	10
South Bengkulu	10
Bengkulu City	15
Central Bengkulu	15
North Bengkulu	25
Lebong	5
Rejang Lebong	10
Kepahiang	10
Muko-Muko	10
Total	125

Source: Researcher data (2023)

Using the WarpPLS 7.0 tool, this study employs the Structural Equation Model (SEM) analytic technique. The objective is to learn how the variable of participatory leadership style affects the relationship between growth learning (X1) and Village Financial Management Accountability (Y). This study also aimed to determine whether there was a relationship between the moderating effect of Participatory Leadership Style (X3) on Growth Learning (X1) and Village Financial Management Accountability (Y). An offshoot of Partial Least Squares (PLS), WarpPLS analysis checks the hypothesis.

### 3. RESULTS AND DISCUSSIONS

Based on WarpPLS calculations for the classical assumption test, it is found that the composite reliability coefficient of each variable is as follows; (X1) 0.859, (X2) 0.879, (X3) 0.850 and (Y) 0.852. The reliability coefficient of each variable is more than 0.6 so it meets the requirements. The Cronbach alpha coefficient of the variables X1, So it is also declared to have met the requirements.

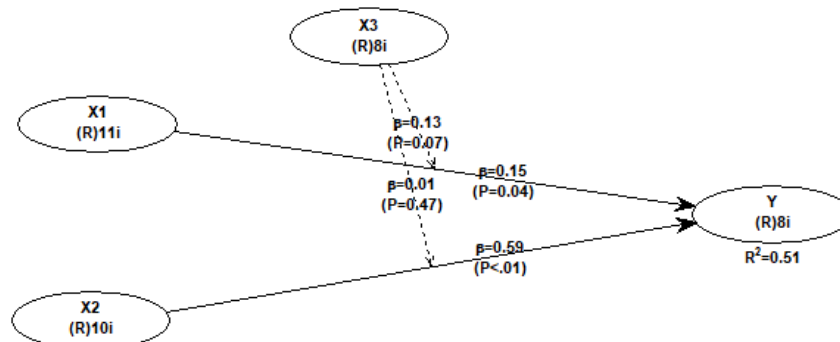


Figure 2. Research Model on WarpPLS

Source: WarpPLS 7.0

Table 1. Path Coefficients

Variable	X1	X2	X3	Y	X3*X1	X3*X2
X1						
X2						
X3						
Y	0.151	0.593			0.130	0.006
X3*X1						
X3*X2						

Source: Data processed by researchers (2023)

Based on table 1, the results show that the coefficient of the influence path of X1 to Y is 0.151, the coefficient of the influence path of X2 on Y is 0.593, the coefficient of the influence path of The path of influence from X2 to Y via X3 is 0.006.

Table 3. P-Values

Variable	X1	X2	X3	Y	X3*X1	X3*X2
X1						
X2						
X3						
Y	0.041	<0.001			0.068	0.473
X3*X1						
X3*X2						

Source: Data processed by researches (2023)

Based on table 2, the results show that the p-value of the influence of X1 on Y is 0.041, the p-value of the influence of X2 on Y is <0.001, the p-value of the influence of X3 on Y is 0.068, and the p-value of the influence of X3\*X1 on Y is 0.473. If the probability value (p-value) is less than 0.05, a common thread can be drawn that there is a significant joint influence between the two. Based on Kilay et al., (2022) research, if the significance value exceeds 0.05, it can be drawn that there is no joint significant influence between the two.

Table 4. Result from Hypotesis Testing

No	Relationship between variables		Path coefficient	P-value	Information
1	X1	Y	0.151	0.041	Significant
2	X2	Y	0.539	<0.001	Significant
3	X1	Y X3	0.130	0.068	Not Significant
4	X2	Y X3	0.006	0.473	Not Significant

Source: Data processed by researchers (2023)

The results of data analysis show that there is a positive and significant influence between learning and growth (X1) on village financial management accountability (Y), with a path coefficient of 0.151 and a p value of 0.041. This indicates that learning and growth contribute positively to increasing accountability in village financial management, and the first hypothesis is accepted. These results are in accordance with research Ariyanto et al., (2022) that increasing individual competence and knowledge in the context of village financial management can improve transparency, accuracy and accountability in the use of village funds. Likewise, a positive and significant influence is also seen between prosocial behavior (X2) on village financial management accountability (Y), with a path coefficient of 0.593 and  $p < 0.001$ . Thus, the second hypothesis is also accepted. These results are in accordance with research by Diansari et al., (2023), that behavior that supports community interests and positive social attitudes in the context of village fund management can strengthen transparency, integrity and accountability. However, the participative leadership style variable (X3) was unable to strengthen the influence of learning and growth on accountability in village financial management, because the path coefficient was positive at 0.130 with  $p = 0.068$ , which indicated that the third hypothesis was rejected. Research by A. Ali et al., (2020) shows, although learning and growth can increase accountability in village financial management, a participative leadership style does not provide a significant additional effect in strengthening these relationships. Apart from that, the participative leadership style variable (X3) also cannot strengthen the influence of prosocial behavior on accountability in village financial management, with a positive path coefficient of 0.006 and  $p = 0.473$ , so the fourth hypothesis is also rejected. Diansari et al., (2023a) stated, although prosocial behavior can increase accountability in village financial management, a participative leadership style does not provide a significant additional influence in strengthening this relationship. It is possible that there are other factors that are more influential in influencing the level of accountability in village financial management when prosocial behavior is involved.

Based on the results of tests carried out using WarpPLS, learning and growth influence the accountability of village financial management. This is shown by the results of the path coefficient of 0.151 with a positive sign and  $p < 0.05$ . The value of  $p < 0.05$ , so it is declared significant, then the hypothesis is accepted. Learning and growth influence accountability in village financial management by 0.151 or 15.1%. This means that the

higher the learning and growth implemented by village officials, the higher the accountability for village financial management.

The close relationship between accountability and village government performance has been explained by Liu et al., (2020), which states that accountability is one of the important dimensions assessed in assessing the quality of village government performance. According to him, good performance must be driven by learning and growth for village officials. This is a follow-up in assessing the quality of performance. Indicators used to measure learning and growth include employee capability, information system capability, as well as motivation, empowerment and alignment (Machado et al., 2021). The results of this study are in line with Zhou et al., (2021), and Hilda & Aditya, (2020) which show that learning and growth have a significant positive impact on accountability which is used as an indicator in measuring performance. This is also supported by the same statement that learning and growth are important in supporting quality performance. From the results of tests carried out using WarpPLS, prosocial behavior influences the accountability of village financial management. This is shown by the results of the path coefficient of 0.539 which is positive and  $p < 0.001$ . The value of  $p < 0.05$ , so it is declared significant, then the hypothesis is accepted. Prosocial behavior influences village financial management accountability by 0.539 or 53.9%. This means that the higher the prosocial behavior implemented by village officials.

Prosocial behavior is an individual's behavior towards the environment around him (Otto et al., 2021). The indicators used include sharing, working together, helping, honesty and generosity (Agyeiwaah & Bangwayo-Skeete, 2023). The results of this research are in line with previous studies conducted by (Wahyudi et al., 2022) which consistently links accountability in village financial management to the internal characteristics of individuals who are part of the village apparatus. Directly proportional to Authelet et al., (2021) it can be concluded that an individual's attitude towards the surrounding environment (prosocial) also has an impact on accountability in village financial management. Because there are external factors that influence individual behavior in village government, research that measures how prosocial attitudes relate to the level of accountability in village management is important. This is because when carrying out their duties, each member of the village apparatus will interact and communicate with his colleagues in the surrounding environment.

Based on the results of tests carried out using WarpPLS, the participative leadership style variable (X3) cannot strengthen the influence of learning and growth on accountability in village financial management, as evidenced by the positive path coefficient of 0.130 and  $p = 0.068$ . Considering that the  $p$  value is  $> 0.05$ , it is declared not significant, therefore, the hypothesis is rejected. This means that even though village officials have learning and growth behavior and apply a participative leadership style within them, they do not necessarily have high accountability in managing village finances. Leadership is the ability to influence a group towards achieving goals (By, 2021). Leadership is the process of giving meaning to collaboration and is realized through encouragement to guide in achieving common goals (Nabella et al., 2022).

Leadership is the application of power and influence to move the activities of followers towards achieving goals. Thus, leadership is the capacity to influence other individuals to be willing to cooperate in achieving predetermined goals. (Kalogiannidis et al., 2021) states that when a leader includes their team members or subordinates in making decisions, they are practicing a participatory leadership style. A participatory leader is one that encourages team members to have a say in important decisions. This becomes crucial, especially when situations require creative thinking to solve complex problems or make decisions that affect team members. Participative leadership style is measured by indicators including communication, cooperation, involvement of subordinates, and decision making (Aramovich & Blankenship, 2020). The results of this study are inversely proportional to Fatoni, (2020) which states that a participative

leadership style is able to strengthen the learning and growth aspects of village financial management accountability.

Based on the results of tests carried out using WarpPLS, the participative leadership style variable (X3) cannot strengthen the influence of prosocial behavior on accountability in village financial management, as evidenced by the positive path coefficient of 0.006 and  $p = 0.473$ . Considering that the  $p$  value is  $>0.05$ , it is declared not significant, therefore, the hypothesis is rejected. This means that even though village officials have prosocial behavior and implement a participative leadership style within them, they do not necessarily have high accountability in managing village finances. The results of this study are inversely proportional to those conducted by Purba et al., (2023), and Ananda & Khoirawati (2022) which shows attitudes towards people around you can influence accountability when paired with a participative leadership style. When individuals have positive attitudes and feelings towards those around them, they are more likely to take responsibility for their actions and work collaboratively. When these positive attitudes are combined with a participative leadership style, which encourages involvement and collaboration, it can enhance accountability within the organization. The combination of positive attitudes and a participative leadership style creates an environment that fosters accountability, as individuals feel more motivated to do their best for the group. This underscores the importance of social and interpersonal factors in shaping a culture of accountability, particularly in a participative leadership context.

#### 4. CONCLUSION

The findings of the study indicate that both learning and growth, as well as prosocial behavior, play significant roles in bolstering accountability within village financial management. This suggests that fostering personal development and encouraging altruistic actions could lead to more effective oversight of financial matters. However, contrary to expectations, the participative leadership style was not found to moderate this relationship. This implies that there might be other factors at play beyond leadership style that influence the relationship between learning, growth, prosocial behavior, and financial accountability. The study's contribution lies in highlighting the significant roles of learning, growth, and prosocial behavior in enhancing accountability within village financial management, while also indicating the need for further exploration of additional moderating factors beyond participative leadership style to achieve a more comprehensive understanding of financial management dynamics in village settings. Therefore, future research should delve deeper into identifying these additional moderating factors to achieve a more comprehensive understanding of the dynamics involved in financial management. Furthermore, the study's limitations in terms of sample size highlight the necessity for further investigation using larger and more diverse samples. Doing so would provide a more nuanced understanding of how learning, growth, prosocial behavior, and financial accountability interact within village settings, thereby contributing to the advancement of knowledge in this area.

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