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## The Role of Transparency in Mediating the Effects of Human Capital and E-Budgeting on Village Fund Accountability in Dompu Regency

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### Abstract

This study addresses the limited and inconsistent empirical evidence on the roles of human capital and digital financial systems in improving accountability in village fund management in Dompu Regency, West Nusa Tenggara, Indonesia, a setting underrepresented in public sector accountability research. While prior studies have examined these factors separately, insufficient attention has been given to how transparency functions as a mediating mechanism, a gap that limits both theoretical understanding and practical guidance on whether accountability improvements should target internal capacity and system adoption directly or through strengthening transparency as an intermediary mechanism. Drawing on stewardship theory and institutional theory, transparency is theorized as a mediator because it serves as the critical bridge through which improvements in internal capacity and system utilization become visible and verifiable to stakeholders without adequate transparency, gains in human capital and e-budgeting may not translate into accountable practices. This study therefore examines the effects of human capital and e-budgeting on accountability, with transparency positioned as a mediating variable. A quantitative approach was employed using purposive sampling of village government officials, with data collected through questionnaires and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings are predominantly nonsignificant across the proposed relationships, with the sole exception being the positive effect of human capital on e-budgeting. These results challenge the assumption that technical capacity and system adoption automatically generate accountability, suggesting that broader institutional and governance factors may play a more critical role though these implications should be interpreted with caution given the limited explanatory power of the model and the narrow geographic scope of this study.

### KEYWORDS

human capital; e-budgeting; accountability; transparency.

### Introduction

One of the key issues in public administration, particularly at the local government level, is accountability in public financial management. This impacts the efficiency of budget utilization, the quality of public services, and public trust. Various factors within the framework of good governance, such as public participation, transparency, and the quality of human resources involved in public financial management, can influence accountability (Diansari et al., 2023; Suhardi et al., 2023). Based on Stewardship Theory, government officials are considered responsible for the effective management of public resources, thereby emphasizing the importance of human resource quality in enhancing accountability. Since the village fund policy was implemented as a strategic tool to accelerate development and reduce the gap between rural and urban areas, village fund management has emerged as a key concern in Indonesia

(Choirul et al., 2023; Madjid et al., 2023). However, various empirical findings indicate that low transparency, weak oversight, and limited capacity among village officials remain significant obstacles, resulting in suboptimal management of village funds (Abdallah et al., 2024; Adhitya et al., 2025; Setiyawati et al., 2023). This underscores the importance of systematically identifying factors that improve accountability in village fund management, aiming to prevent fund misuse and achieve village development goals.

As part of West Nusa Tenggara Province, Dompu Regency also encounters challenges related to the accountability of village fund management. A notable case is the alleged misappropriation of village funds in Riwo Village, Woja District, in 2024, with an estimated amount of IDR 322 million (Mujtahidin, 2024). This case highlights the weakness of accountability and oversight systems in village financial management and reflects underlying issues in village governance. This indicates that at the village government level, accountability issues are often influenced by limited human resources, weak internal control systems, and a lack of transparency in financial management and reporting to the public (Adam et al., 2024; Gunawati et al., 2025; Rospira et al., 2024).

Human capital which encompasses the knowledge, skills, and capabilities of local government officials is a critical factor in ensuring the optimal management of village funds (Yare et al., 2025). Officials with low competence tend to struggle in performing their duties, which can hinder the effectiveness of financial management (Aman-ullah et al., 2022). Prior studies have found that the competence of government officials positively influences the accountability of village fund management (Aurelia & Sudirman, 2023; Bilung et al., 2023; Hasbi et al., 2024; Noholo & Hippy, 2021; Purwati, 2023). However, other empirical findings show inconsistent results, where in some contexts this influence is not significant (Ikhwan et al., 2024; Indraswari et al., 2021; Mahcica & Budiwitjaksono, 2023; Rahmawati et al., 2023), thus requiring further research to comprehensively understand this relationship.

In the digital age, the use of information technology particularly e-budgeting is viewed as a key strategy for enhancing accountability in village financial management. E-budgeting enables the budget planning process to be conducted in a more systematic, transparent, and integrated manner, thereby minimizing the potential for data manipulation (Prayoga, 2021). Additionally, the information generated by the system can support more accurate and timely financial reporting (Gunawan et al., 2022). Previous research indicates that the use of information technology has a positive impact on accountability (Nabila et al., 2025; Ningsih, 2021; Rohmah et al., 2022). However, other research has reported no significant effect (Apriliani et al., 2023; Novendri., 2024; Wananda et al., 2025), indicating that the effectiveness of e-budgeting is highly dependent on implementation conditions in each region. From an Institutional Theory perspective, technology adoption in public organizations is often influenced by regulatory pressures and institutional demands, so its implementation does not necessarily lead to a substantive improvement in performance.

Transparency is a key component that links the use of e-budgeting and human capital to accountability. The disclosure of information to the public enables social control over public financial management (Sondakh et al., 2023). Transparency contributes to increasing public trust and improving the quality of financial governance (Khoirunnisa et al., 2024). Empirical evidence suggests that transparency positively influences accountability (Devi et al., 2024; Lihawaa et al., 2025; Saputra et al., 2024). However, there are conflicting findings suggesting that transparency can have a negative impact on accountability under certain conditions (Rosa et al.,

2024), indicating a more complex relationship mechanism.

Addressing this issue is essential, as prior studies have reported inconsistent findings regarding the influence of human capital and e-budgeting on accountability, leaving these relationships theoretically and empirically underexplored. Although factors such as the quality of human resources, the implementation of e-budgeting, and transparency are often associated with accountability, existing studies tend to examine these variables separately, resulting in a limited understanding of how they interact within an integrated framework. This inconsistency indicates a gap, particularly in explaining the mechanism through which human capital and digital systems contribute to accountability. This study examines whether human capital and e-budgeting influence the accountability of village fund management and whether transparency mediates this relationship. Transparency is positioned as a mediating variable because it serves as a critical mechanism that translates internal capacity (human capital) and technological systems (e-budgeting) into accountable financial practices. Without adequate transparency, improvements in human resources and digitalization may not effectively enhance accountability. This study makes two primary contributions. Contextually, it provides empirical evidence from village governments in Dompu Regency, West Nusa Tenggara, a setting that remains underrepresented in public sector accountability research, where most existing studies have focused predominantly on urban or more developed regional governments. In terms of model contribution, it introduces transparency as a mediating variable between human capital, e-budgeting, and accountability a relationship that has not been previously tested in an integrated framework within village fund management, thereby advancing prior accountability research beyond simply combining variables in a single model.

## Methods

### Research Type

This study adopts a quantitative explanatory research design to examine the influence of human capital and e-budgeting on the accountability of village fund management, with transparency acting as a mediating variable.

### Population and Sample/Informants

The population of this study comprises village officials responsible for village financial management, including the Village Head, Village Secretary, and Village Treasurer or Finance Officer, totaling 60 respondents. A purposive sampling technique was employed based on the following criteria: (1) villages located in the Dompu and Woja sub-districts; (2) villages implementing the Village Financial System (SISKEUDes) as part of e-budgeting practices; and (3) officials directly engaged in village financial management activities. Given the relatively small and accessible population, all eligible respondents were included in the study. During the data collection process, 57 respondents met the research criteria, and all were used in the analysis. This sample size is considered adequate for PLS-SEM analysis, which is suitable for small samples and complex models, particularly in exploratory research contexts.

### Research Location

The research was carried out in villages located within the Dompu and Woja sub-districts, Dompu Regency, West Nusa Tenggara Province.

### Instrumentation or Tools

Data were collected using a questionnaire developed based on the indicators of each variable, namely human capital, e-

budgeting, transparency, and accountability. Responses were assessed using a five-point Likert scale ranging from strongly disagree to strongly agree. The operationalization of variables was carefully designed to ensure conceptual distinction, particularly between transparency and accountability, which are closely related constructs. Transparency in this study refers to the openness and accessibility of financial information to the public, while accountability emphasizes the responsibility of village officials to justify and report the use of village funds. Human capital indicators were adapted from (Anam et al., 2023), based on the concept proposed by (Gao, 2014), encompassing knowledge, proficiency, ability, and skills. The e-budgeting variable was assessed based on the DeLone and McLean (2003) model, as cited in (Gultom, 2018), with indicators including ease of use, system accessibility and reliability, and system suitability. Furthermore, transparency indicators were adapted from the Ministry of Home Affairs Regulation No. 20 of 2018 (Indonesia, 2018), as applied (Karundeng et al., 2025) encompassing the planning, implementation, and reporting stages of village fund management. Accountability indicators refer (Fajrin et al., 2025) who cite (Chomariyah et al., 2016), and consist of openness and integrity, adherence to reporting standards, compliance with established procedures, sufficiency of information, and timeliness of reporting. To ensure clarity and relevance, all questionnaire items were carefully reviewed and refined to fit the context of village fund management. Although a formal pilot test was not conducted, the validity and reliability of the instrument were rigorously assessed through PLS-SEM procedures, including factor loadings, Average Variance Extracted (AVE > 0.5), and composite reliability, evaluated based on the threshold suggested by (Hair et al., 2010) ensuring the psychometric adequacy of the measurement model.

#### Data Collection Procedures

Data were obtained through direct face-to-face distribution of questionnaires to respondents who fulfilled the predetermined criteria. The data collection process was conducted from January 19 to February 19, 2026. Prior to completing the questionnaire, respondents were provided with written instructions embedded in the questionnaire, and verbal clarification was offered when needed to ensure accurate understanding of each item. Each item was rated on a five-point Likert scale ranging from strongly agree (5) to strongly disagree (1), with clearly labeled response options answered via a checklist format to facilitate ease of response. To minimize the potential for common method bias, several procedural remedies were applied during data collection. Respondents were assured that their personal information, collected solely to verify eligibility criteria required by purposive sampling including position as village head, village secretary, or treasurer would be kept confidential and not disclosed publicly, thereby reducing socially desirable responding. Additionally, the use of a five-point Likert scale with clearly labeled anchors was intended to capture nuanced responses and reduce response pattern tendencies.

#### Data Analysis

The analysis employed Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS version 3.0. This method was selected due to its suitability for studies with relatively small sample sizes and complex research models involving multiple constructs and mediation effects. With a sample size of 57 respondents, PLS-SEM is considered appropriate as it does not require strict normality assumptions and is robust for predictive analysis. In this study, all constructs were treated as reflective measurement models, where the indicators are assumed to reflect the underlying latent variables. The analysis was conducted in several stages, starting with the evaluation of the

measurement (outer) model to assess construct validity and reliability, including convergent validity, discriminant validity, and composite reliability. This was followed by the evaluation of the structural (inner) model to examine relationships among variables using the coefficient of determination ( $R^2$ ), predictive relevance ( $Q^2$ ), and effect size ( $f^2$ ). Hypothesis testing was then conducted by analyzing both direct and indirect effects through bootstrapping to determine the significance of relationships, including the mediating role of transparency in the model.

#### Ethical Approval

This study obtained official permission from the relevant authorities through a recommendation from the Agency for National Unity and Domestic Politics (Bakesbangpoldagri), followed by the issuance of a Research Permit by the Investment and One-Stop Integrated Service Agency (DPMPTSP). As this study involved non-clinical human participants, formal institutional ethical approval was not required. However, ethical research principles were strictly observed. All respondents participated voluntarily after being informed about the research objectives (informed consent), and the confidentiality and anonymity of their responses were fully ensured. All data were used solely for academic purposes.

## Result and Discussion

This section reports the results of the PLS-SEM analysis, covering the evaluation of both the measurement (outer) model and the structural (inner) model, along with the examination of direct and indirect hypotheses.

The evaluation of the measurement (outer) model indicates that all constructs human capital, e-budgeting, transparency, and accountability generally meet the required validity and reliability criteria in PLS-SEM. Most indicators show loading values above the recommended threshold of 0.70, although several items exhibit marginal loadings ranging from 0.543 to 0.696. These indicators were retained for three reasons: first, they carry theoretical importance as they represent essential dimensions of their respective constructs; second, diagnostic evaluation confirmed that the AVE for each construct remains above 0.50, indicating that overall convergent validity is not compromised by their inclusion; and third, indicators with critically low loadings (below 0.50) were eliminated during the refinement process, supporting model stability. This approach is consistent with the threshold criteria suggested by (Hair et al., 2010) which recognizes loadings above 0.50 as acceptable when AVE criteria are satisfied. The Average Variance Extracted (AVE) for each construct exceeds 0.50, indicating adequate convergent validity. In terms of reliability, both Cronbach's Alpha and Composite Reliability demonstrate satisfactory internal consistency, evaluated based on the threshold suggested by (Hair et al., 2010). Overall, the measurement model can be considered adequate for further structural analysis.

The results indicate that the explanatory power of the model is relatively limited, particularly for accountability, which has an R-squared value of 0.110, suggesting that only a small proportion of its variance is explained by the independent variables in this study. Similarly, transparency and e-budgeting show R-squared values of 0.214 and 0.374, indicating weak to moderate explanatory power. These findings suggest that while the model captures some variation in the endogenous constructs, a substantial portion is influenced by other factors not included in the model. In practical terms, this implies that improving accountability in village fund management may require not only human capital and e-budgeting, but also stronger institutional mechanisms, governance practices, and external oversight. Furthermore, although all Q-square values are above zero (0.176 for e-budgeting, 0.088 for transparency,

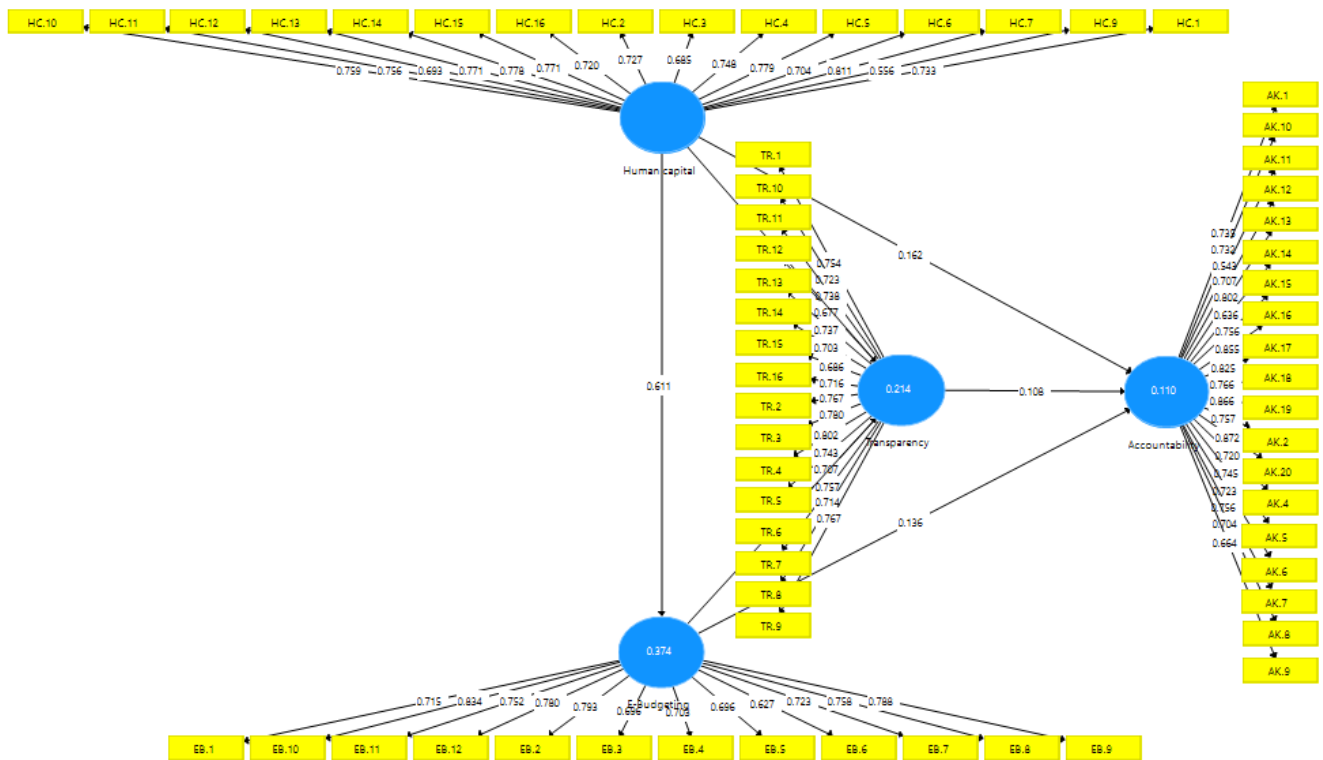


Figure 1. Measurement Model (Outer Model)

Source: Data analysis results, (2026)

Table 1.Measurement Model (Outer Model) Results

Variable Construct	Indicator	Instrument	Outer Loadings	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)
Human Capital	1. Knowledge	HC.1	0,733	0,939	0,946	0,540
		HC.2	0,727			
		HC.3	0,685			
		HC.4	0,748			
	2. Proficiency	HC.5	0,779			
		HC.6	0,704			
		HC.7	0,811			
	3. Ability	HC.9	0,556			
		HC.10	0,759			
		HC.11	0,756			
		HC.12	0,693			
		HC.13	0,771			
	4. Competencies	HC.14	0,778			
		HC.15	0,771			
		HC.16	0,720			
		EB.1	0,715			
1. Ease of use	EB.2	0,793				
	EB.3	0,696				
	EB.4	0,703				
	EB.5	0,696				
2. System accessibility and reliability	EB.6	0,627				
	EB.7	0,723				
	EB.8	0,758				
	EB.9	0,788				
3. System compatibility with the budgeting process	EB.10	0,834				
	EB.11	0,752				
	EB.12	0,780				
	Transparency	1. Planning stage	TR.1	0,754	0,944	0,950
TR.2			0,767			
TR.3		0,780				
TR.4		0,802				
2. Implementation		TR.5	0,743			

Variable Construct	Indicator	Instrument	Outer Loadings	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)	
Accountability	3. Reporting stage	TR.6	0,707	0,956	0,960	0,562	
		TR.7	0,757				
		TR.8	0,714				
		TR.9	0,767				
		TR.10	0,723				
		TR.11	0,738				
		TR.12	0,677				
		TR.13	0,737				
		4. Responsibility stage	TR.14				0,703
			TR.15				0,686
			TR.16				0,716
			TR.17				0,735
	1. Honesty and openness of information	AK.1	0,735				
		AK.2	0,757				
		AK.4	0,720				
		AK.5	0,745				
AK.6		0,723					
AK.7		0,756					
AK.8		0,704					
AK.9		0,664					
2. Compliance with reporting requirements	AK.10	0,732					
	AK.11	0,543					
	AK.12	0,707					
	AK.13	0,802					
4. Adequacy of information	AK.14	0,636					
	AK.15	0,756					
	AK.16	0,855					
	AK.17	0,825					
5. Timeliness of report submission	AK.18	0,766					
	AK.19	0,866					
	AK.20	0,872					

Source: Data analysis results, (2026)

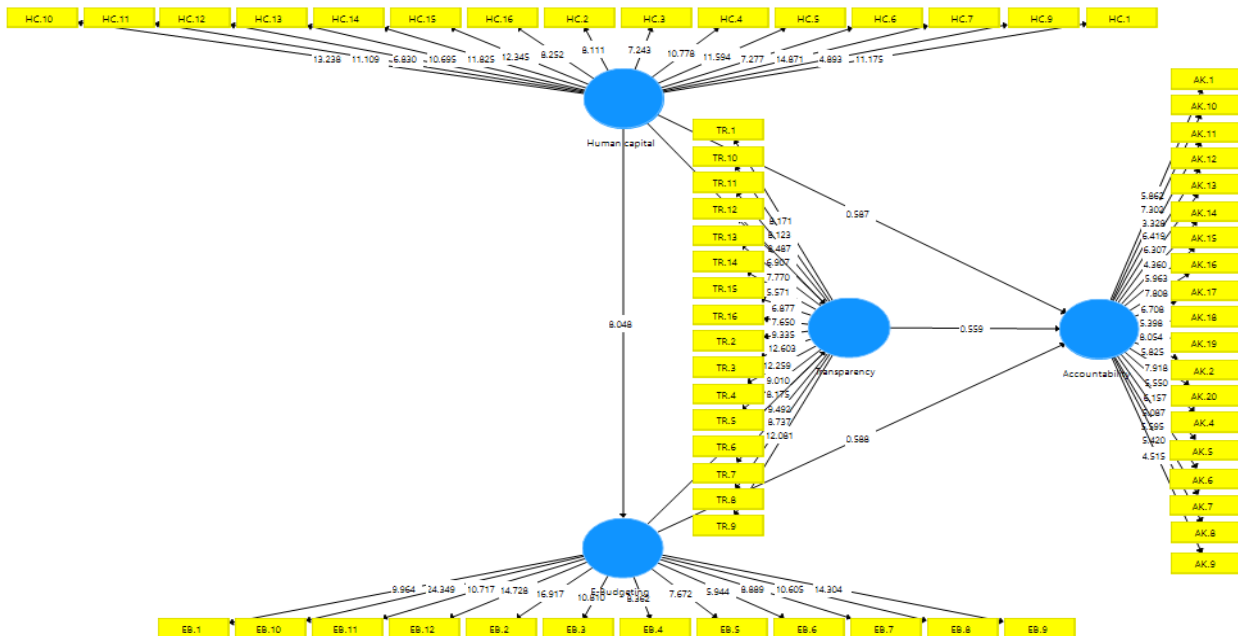


Figure 2. Structural Model (Inner Model)

Source: Data analysis results, (2026)

and 0.047 for accountability), indicating predictive relevance, these should be interpreted cautiously as the model's predictive capability remains modest, particularly for accountability. These limited R-squared and Q-squared values collectively suggest the presence of important omitted determinants, particularly contextual and institutional factors

such as regulatory enforcement, community participation, and local governance capacity, which may play a more substantial role in shaping accountability outcomes in village fund management but fall outside the scope of the current model.

The effect size (f<sup>2</sup>) results indicate that most relationships between variables in this study have relatively small effects,

**Table 2. R-Square (R2) and Q-Square (Q2) Values**

Endogenous Variables	R-Square	R-Square Adjusted	Q <sup>2</sup> (=1-SSE/SSO)
E-Budgeting	0,374	0,363	0,176
Transparency	0,214	0,185	0,088
Accountability	0,110	0,060	0,047

Source: Data analysis results, (2026)

**Table 3. Effect Size Test Results (f2)**

Variable Relationships	Value f <sup>2</sup>	Description
Human capital -> Accountability	0,017	Small
E-Budgeting -> Accountability	0,013	Small
Human capital -> Transparency	0,071	Small
E-Budgeting -> Transparency	0,037	Small
Transparency -> Accountability	0,010	Small
Human capital -> E-Budgeting	0,597	Large

Source: Data analysis results, (2026)

with values ranging from 0.010 to 0.071, suggesting limited practical contribution of human capital, e-budgeting, and transparency in explaining accountability and transparency. However, the relationship between human capital and e-budgeting shows a substantially larger effect size ( $f^2 = 0.597$ ), indicating a strong contribution of human capital to the implementation of the e-budgeting system. This suggests that, compared to other relationships in the model, human capital plays a more prominent role in supporting the use of digital budgeting systems, although its influence should still be interpreted within the broader context of other institutional and governance factors.

The direct effect hypothesis testing indicates that most of the proposed relationships do not show statistically significant effects. Human capital and e-budgeting do not have a significant direct association with accountability or transparency, and transparency does not significantly influence accountability, suggesting that other institutional or contextual factors may play a more critical role. The only significant relationship is between human capital and e-budgeting ( $\beta = 0.611$ ,  $T = 8.048$ ,  $p < 0.001$ ), indicating that higher human capital is associated with better utilization of digital financial systems. However, this should be interpreted as an association rather than a causal effect, given the cross-sectional nature of the data, as improvements in human capital may contribute to system use but do not automatically translate into stronger accountability without additional governance mechanisms.

Pursuant to the findings of the data analysis, the indirect effect test demonstrates that transparency does not exert a significant mediating effect on the relationship between human capital or e-budgeting and accountability. This is evidenced by p-values that exceed the significance threshold of 0.05, namely 0.712 for the human capital path and 0.708 for the e-budgeting path, supported by T-statistics values below 1.96. Consequently, the mediation hypotheses in both models are not supported. This finding suggests that transparency, in this context, has not functioned as an effective mechanism in linking internal capacity and digital system implementation to improved accountability. However, the current data do not allow for a definitive determination of whether this outcome reflects limitations in institutional practice, construct measurement, or limited variance in respondents' perceptions or a combination of these factors. Each of these possibilities remains plausible and warrants further investigation in future research. Therefore,

transparency alone may not be sufficient to strengthen accountability without being supported by more effective governance practices and institutional controls, though this conclusion should be interpreted with caution given the exploratory nature of the findings.

#### The Influence of Human Capital on Accountability

This study finds that human capital does not demonstrate a significant effect on the accountability of village fund management. One possible explanation lies in the heterogeneous educational background of respondents, where approximately half hold a senior high school diploma and half hold a bachelor's degree, with an average tenure of approximately six years. This variation suggests that while some officials possess formal academic training, the overall level of human capital may not yet be sufficiently consistent or aligned with the technical demands of accountable financial management. It is plausible that technical competencies exist in isolation without being accompanied by an internalized commitment to accountability principles in practice. From the perspective of Stewardship Theory, this result offers a nuanced refinement rather than a straightforward confirmation while the theory assumes that stewards are motivated to act in the organization's best interest, this finding suggests that such motivation may be constrained by uneven capacity and the absence of institutionalized accountability norms. This is consistent with prior studies by (Mahcica & Budiwitjaksono, 2023) and (Ikhwan et al., 2024), which similarly found that officials' competence does not necessarily translate into accountability, further suggesting that human capital alone is insufficient without complementary governance structures.

#### The Influence of E-Budgeting on Accountability

The analysis suggests that e-budgeting does not have a significant effect on the accountability of village fund management. In the context of this study, e-budgeting is implemented through Siskeudes (Village Financial System), a system mandated by the central government, which suggests that its adoption may be primarily compliance driven rather than motivated by an intrinsic commitment to improving accountability. It is plausible that the use of Siskeudes remains largely limited to administrative functions such as data input and reporting, rather than being utilized to strengthen control, supervision, or accountability mechanisms. As a result, the system may not yet have made a substantive contribution to improving the quality of financial accountability in this context. From the perspective of Institutional Theory, this finding offers a nuanced refinement of the theory's assumptions while Institutional Theory suggests that the adoption of formal systems leads to improved organizational practices, this result implies that coercive adoption driven by regulatory pressure may produce ceremonial compliance rather than substantive accountability improvements. This is consistent with prior studies (Novendri., 2024) and (Wananda et al., 2025), which similarly found that e-budgeting implementation has not significantly enhanced accountability in public financial management, further suggesting that system adoption alone is insufficient without genuine internalization of accountability values.

#### The Influence of Human Capital on Transparency

The data indicate that human capital does not have a significant effect on the transparency of village fund management. A contributing factor may be the heterogeneous educational background of respondents, where approximately half hold a senior high school diploma and half hold a bachelor's degree, suggesting that the overall level of human capital may not yet be sufficiently consistent to support systematic and proactive information disclosure. It is plausible that while village officials possess adequate technical abilities, these are not always accompanied by a genuine commitment

**Table 4. Direct Effects Results**

Relationships Between Variables	Original Sample (O)	T-Statistics	P-Values	Conclusion
Human capital -> Accountability	0,162	0,587	0,557	Non Accepted
E-Budgeting -> Accountability	0,136	0,588	0,557	Non Accepted
Human capital -> Transparency	0,298	1,415	0,157	Non Accepted
E-Budgeting -> Transparency	0,215	1,119	0,263	Non Accepted
Transparency -> Accountability	0,108	0,559	0,576	Non Accepted
Human capital -> E-Budgeting	0,611	8,048	0,000	Accepted

Source: Data analysis results, (2026)

**Table 5. Results of Indirect Effect (Mediation) Test**

Variable Relationships	Original Sample (O)	T-Statistics	P-Values	Description
Human capital-> Transparency-> Accountability	0,032	0,370	0,712	Non Significant Mediation
E-Budgeting-> Transparency-> Accountability	0,023	0,375	0,708	Non Significant Mediation

Source: Data analysis results, (2026)

to transparency beyond fulfilling minimum regulatory requirements, as evidenced by the reliance on conventional disclosure methods such as notice boards rather than broader digital platforms. From the perspective of Stewardship Theory, this finding offers a nuanced refinement while the theory assumes that competent stewards are intrinsically motivated to disclose information transparently, this result implies that technical competence alone may not translate into proactive transparency without being supported by internalized values and institutional mechanisms. From an Institutional Theory perspective, transparency practices in this context may be shaped more by external regulatory pressures than by individual capacity, suggesting that human capital improvements alone are insufficient to drive meaningful transparency without complementary institutional support. This finding is consistent with (Harsoyo & Maburur, 2025), who reported that human capital does not consistently enhance governance quality, but contrasts with (Indarto, 2026) who found that higher competency levels contribute positively to information disclosure, further suggesting that the relationship between human capital and transparency is highly context dependent.

**The Influence of E-Budgeting on Transparency**

Consistent with the preceding findings, e-budgeting does not demonstrate a significant effect on the transparency of village fund management. One possible explanation is that the use of Siskeudes in this context remains primarily administrative, focusing on internal reporting rather than facilitating accessible and proactive public disclosure. It is plausible that despite the implementation of digital budgeting systems, financial information continues to be disseminated through conventional means such as notice boards, with limited utilization of broader digital platforms that would enable wider public access. This suggests that the effectiveness of e-budgeting in promoting transparency depends not only on its adoption, but also on how it is integrated into broader information-sharing practices. From

the perspective of Institutional Theory, this finding offers a nuanced refinement while the theory suggests that institutional pressures drive organizations toward greater transparency, this result implies that coercive adoption of digital systems may produce ceremonial rather than substantive transparency practices, particularly in village governance contexts where digital infrastructure and information-sharing culture remain limited. This is consistent with (Nurindahsari & Trisyanto, 2022), who found that e-government systems do not significantly influence financial transparency, but contrasts with (Sulastri et al., 2025), who reported a positive effect, further suggesting that the impact of digital systems on transparency is highly context-dependent, particularly in village-level governance where institutional arrangements shape how such systems are utilized.

**The Influence of Transparency on Accountability**

Beyond the direct effects, transparency itself does not demonstrate a significant effect on accountability in village fund management. One possible explanation lies in the passive nature of community engagement observed in this context, where financial information is disclosed primarily to fulfill regulatory requirements rather than to actively invite public scrutiny. It is plausible that transparency in this setting remains largely procedural financial information is disclosed in a formal manner through conventional means such as notice boards, but is not necessarily accessible, understandable, or actively monitored by the broader community. As a result, such disclosure may have limited capacity to encourage meaningful community participation in monitoring financial management, thereby weakening its potential role as an accountability mechanism. From the perspective of Stewardship Theory, this finding suggests a nuanced refinement while the theory assumes that stewards are intrinsically motivated to act accountably, this result implies that without active external monitoring from the community, the accountability-enhancing function of transparency may be significantly constrained. From an Institutional Theory perspective, transparency practices implemented primarily to satisfy regulatory obligations, rather than as a genuine commitment to openness, are unlikely to produce substantive improvements in accountability. This is consistent with (Fitri & Arza, 2023) and (Rosa et al., 2024), who similarly found that transparency does not automatically improve accountability, further suggesting that the quality, clarity, and accessibility of disclosed information rather than its mere availability are critical determinants of accountability outcomes.

**The Influence of Human Capital on E-Budgeting**

The findings reveal that human capital has a positive and significant effect on the implementation of e-budgeting, making this the only hypothesis in the proposed model to receive empirical support. This result suggests that the quality of human resources plays a crucial role in supporting the effective use of digital budgeting systems, as officials who possess adequate knowledge, skills, and technical competence are better able to understand, operate, and utilize e-budgeting features more optimally. One possible explanation for this pattern is that the relationship between human capital and e-

budgeting is primarily technical in nature digital systems cannot function effectively without competent human operators, making human capital a necessary precondition for system utilization. However, the fact that human capital does not significantly influence transparency or accountability suggests that technical capacity and normative commitment are distinct dimensions. It is plausible that village officials are capable of operating e-budgeting systems proficiently without necessarily being intrinsically motivated to translate such capabilities into transparent and accountable financial practices. From the perspective of Stewardship Theory, this finding offers a nuanced refinement while the theory assumes that stewards are both technically capable and value-driven, this result implies that technical competence may develop independently of normative commitment, suggesting that human capital alone is insufficient to produce accountability outcomes without complementary institutional mechanisms that internalize transparency and accountability as organizational values. This is consistent with (Yunita et al., 2024) and (Prananindya & T.A.H, 2024), who found that human resource competence positively influences the implementation of e-budgeting and the performance of accounting information systems.

#### The Influence of Human Capital on Accountability through Transparency

This pattern extends to the mediation analysis, where transparency is not found to mediate the relationship between human capital and accountability in village fund management. A conceivable explanation is that while human capital may enhance the technical capacity of village officials, this does not automatically generate a commitment to proactive and meaningful information disclosure. This pattern may reflect that transparency practices in this context remain largely procedural driven by regulatory compliance rather than an intrinsic motivation to facilitate public oversight thereby limiting its function as an effective mediating mechanism. From the perspective of Stewardship Theory, this finding suggests that technical capacity and normative commitment represent distinct dimensions that do not necessarily develop simultaneously, offering a nuanced refinement of the theory's assumptions about stewards being intrinsically motivated to act both transparently and accountably. From an Institutional Theory perspective, transparency driven primarily by external regulatory pressure rather than internal organizational commitment is unlikely to function as an effective mediator, as its implementation remains surface-level rather than genuine. However, the current data do not allow for a definitive determination of whether this outcome reflects limitations in institutional practice, construct measurement, or limited variance in respondents' perceptions or a combination of these factors. To the best of the authors' knowledge, limited prior studies have directly examined transparency as a mediator between human capital and accountability in village fund management, making direct comparison difficult and further highlighting the importance of future research in this area.

#### The Influence of E-Budgeting on Accountability through Transparency

The analysis further demonstrates that transparency does not mediate the relationship between e-budgeting and accountability in village fund management. A plausible interpretation is that Siskeudes, as the primary e-budgeting system in this context, is utilized predominantly for internal administrative and reporting purposes, and the information generated is not consistently communicated in a manner that is accessible or meaningful to the broader public. There is reason to believe that both e-budgeting adoption and transparency practices in this context are driven primarily by regulatory compliance rather than a genuine commitment to

fostering public oversight, thereby limiting transparency's capacity to function as an effective intermediary mechanism. From the perspective of Stewardship Theory, this finding suggests that system utilization, transparency, and accountability represent distinct behavioral dimensions that do not automatically reinforce one another, offering a nuanced refinement of the theory's assumptions. From an Institutional Theory perspective, when both e-budgeting and transparency are implemented primarily as responses to coercive regulatory pressures rather than expressions of internal organizational commitment, their combined effect on accountability is likely to remain performative rather than meaningful. However, the current data do not allow for a definitive determination of whether this outcome reflects limitations in institutional practice, construct measurement, or limited variance in respondents' perceptions or a combination of these factors. To the best of the authors' knowledge, limited prior studies have directly examined transparency as a mediator between e-budgeting and accountability in village fund management, making direct comparison difficult and further highlighting the importance of future research in this area.

## Conclusion

The present study examines the extent to which human capital and the adoption of e-budgeting contribute to accountability in village fund administration, with transparency as a mediating variable. The findings indicate that human capital has a positive and significant effect on the utilization of e-budgeting systems. However, human capital does not demonstrate a significant influence on transparency or accountability. Similarly, e-budgeting does not show a meaningful effect on transparency or accountability, and transparency is not found to mediate the relationship between human capital, e-budgeting, and accountability.

These results suggest that improvements in human resource capacity and the implementation of digital budgeting systems have not yet translated into enhanced transparency and accountability in village financial management. The central lesson of this study is that technical capacity and system adoption alone are insufficient drivers of accountability without complementary institutional and governance support. Rather than providing strong support for theoretical expectations, these findings indicate limited empirical support for the proposed relationships, suggesting that accountability in village fund management may be more strongly shaped by broader institutional factors such as regulatory enforcement, governance mechanisms, and community oversight.

Several limitations of this study should be acknowledged. The sample size is relatively small and confined to villages in Dompu and Woja subdistricts, which means that the results may not be generalizable to the broader population. Additionally, the model incorporates a limited number of variables, potentially failing to capture the full complexity of factors influencing accountability in village fund management.

From a practical perspective, efforts to improve accountability may require not only strengthening human resource capacity and digital systems, but also enhancing institutional controls, governance mechanisms, and community oversight. However, these implications should be interpreted with caution given the limited explanatory power of the model and the narrow geographic scope of this study, which is confined to two subdistricts in Dompu Regency. Future research may expand this study by incorporating additional variables such as leadership style, organizational commitment, organizational culture, and internal control effectiveness, as well as by using a broader sample to provide a more comprehensive understanding of village financial

accountability.

## Author contributions

In this study, Nawadhah Ramechi served as the principal investigator, overseeing the entire research process from formulating the research title and problem statement, developing the theoretical framework and methodology, and designing the research instruments, to data collection, data analysis, and the comprehensive drafting of the manuscript. Mulyati played a significant role in offering conceptual direction during the initial phase of the research, most notably in enhancing the background section by elaborating on the explanation of each research variable, as well as offering input on improving the writing structure, ensuring consistency in grammar usage, and simplifying the manuscript content to align with scientific writing standards. Firmansyah made significant contributions to the methodological and technical aspects of the research, including the design of the research conceptual model, the development of the questionnaire instrument (determining respondents and measurement scales), providing guidance on data processing and analysis using SmartPLS, as well as in the interpretation and explanation of analysis results and the structuring of the

discussion to make it more systematic and concise. All three authors have jointly reviewed, revised, and approved the final manuscript prior to submission for publication.

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## Conflict of interest

All contributing authors declare the absence of any competing interests that may have influenced the outcomes of this research.

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