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Moderation Study The Influence of Managerial Competence, Internal Control Systems, Community Participation, and Siskeudes on Accountability in Village Fund Management: A Study of Prosocial Behavior as a Moderating Variable

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Abstract:

This research aims to analyze and test the influence of Manager Competence, Internal Control System, Community Participation, and Siskeudes on Village Fund Management Accountability with Prosocial Behavior as a Moderating Variable (Study of Village Government in Kampar Regency). The population in this study was all villages in Kampar Regency, totaling 242 villages. Sampling in this study used the Slovin formula, where according to this method the resulting sample was 151 villages. The sample was selected using the Proportional Stratified Random Sampling method or simple random sampling with respondents from village heads, heads of finance and BPD. Data analysis uses the data analysis method used in this research using the Smart PLS version 4.0 application.The results of the research show that there is an influence of manager competency, internal control system, community participation, siskeudes on accountability for village fund management, there is an influence of manager competency on accountability for village fund management with prosocial behavior as a moderating variable, there is an influence of internal control system on accountability for village fund management with prosocial behavior as a moderating variable, there is an influence of community participation on accountability in managing village funds with prosocial behavior as a moderating variable, there is an influence of siskeudes on accountability in managing village funds with prosocial behavior as a moderating variable.

Keywords: *Manager Competence, Internal Control System, Community Participation, Siskeudes, Village Fund Management Accountability, Prosocial Behavior*

1. Introduction

The implementation of regional autonomy experienced a change from a centralized form of government to a decentralized structure with the enactment of Law no. 22 of 1999, then Law no. 32 of 2004 which was last amended by Law no. 23 of 2014 concerning Regional Government. In implementing fiscal decentralization, the principle (rules) money should follow function is one of the principles that must be considered and implemented (Bahl, 2000:19). This means that every handover or delegation of government authority has consequences for the budget needed to

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implement that authority.

To implement development, central and regional governments, including villages, must implement good governance and pay serious attention to public accountability (Savitri et al., 2019).

In the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia No. 7 of 2021 concerning Priority Use of Village Funds in 2022, Priority Use of Village Funds is a choice of programs and/or activities that take precedence and are prioritized over other activity options to be financed with Village Funds.

Village fund management activities according to GEMENDAGRI No. 20 of 2018 are a total of actions starting with planning, implementation, administration, reporting and accountability. Village fund management must be carried out well considering that the government is determined to allocate the village fund budget every year, which will increase to a total of IDR 400 trillion over the next 5 years until 2024 (Gatra 2019). Of course, this requires a pattern of accountability obtained from vertical accountability and also horizontal accountability which will be carried out in the management of village funds (Taufeni Taufik. 2009).

The development planned by the government through villages is realized by providing village funds to all villages in Indonesia. All village fund management processes must be based on the principles of transparency, accountability and participation. In managing village funds, an aspect of good governance is required, one of the pillars of which is accountability.

Accountability for managing village funds has become a demand for village governments. This Village Law is intended to optimize the implementation of village government and support the acceleration of village development. Village funds originating from the state revenue and expenditure budget (APBN) will be directly transferred from the state general treasury account (RKUN) to the regional general treasury account (RKUD) held by the district or city government. Managing village finances so that they meet the government's targets and objectives requires the participation of various parties to help plan, create program and activity budgets, and manage village finances including reporting and implementation with village officials (Wijayanti & Hanafi, 2018).

The central government budgets higher village funds for villages every year, which can be found in the budget attachment for villages in Kampar Regency.

Table 1. List of Village Fund Details for Kampar Regency

Year	Number of Villages	Total Village Funds (Rp)	Realized (Rp)	Absorption Percentage
2018	242	183,869,565,200	176,907,883,498	96.21 %
2019	242	209,110,399,200	219,683,124,429	105.06 %
2020	242	212,605,072,800	208,975,999,266	98.29 %

2021	242	216,741,840,600	182,858,845,675	84.37 %

Source: DPMD REGIONAL REGENCY REGENCY. CAMPAR 2022

Fraud or what is better known as fraud is an unlawful act carried out intentionally by people within the organization or outside the organization with a specific aim, either directly or indirectly, that can harm other parties with the aim of gaining personal or group advantage (Karyono , 2013). For this reason, preventive measures need to be taken so that fraud does not continue to occur.

The results of the evaluation of the implementation of village funds can be seen based on the IDM (development village index) being able to become a complementary force and maintain the village's potential and ability to improve village life. In the last 2 years it has been proven that village funds have succeeded in improving the quality of life of rural communities, this shows that in 2020 there were 44 developed villages, 148 developing villages, 7 independent villages, 19 underdeveloped villages, and very poor villages. 24 villages are left behind. Meanwhile, in 2022 there will be 84 developed villages, 109 developing villages, 14 independent villages, 12 underdeveloped villages, 23 very underdeveloped villages. This shows that the existence of village funds is able to improve public services in villages, alleviate poverty, advance the village economy, overcome development gaps between villages, and strengthen village communities as subjects of development.

The achievements of Village Funds so far still require improvement. Our task of planning, managing and overseeing Village Funds in the future will become increasingly difficult. The government always strives to make Village Funds more pro-poor. Apart from that, the regulations drafted also produce an effective, efficient and accountable Village Fund management system, so that the Government's objectives through the allocation of Village Funds can be realized. For this reason, it is necessary to strengthen institutional capacity and human resources, both village government officials, the community and village assistance personnel as well as improving transparency, accountability and supervision in the management of Village Funds and village finances (Buku Pintar Village Funds, 2017).

An important thing to pay attention to is that assistant staff and village officials have the potential to commit corruption. For example, in the case of the treasurer of Angkah Village, West Selemadeg District, Tabanan Regency who was unable to account for village finances amounting to Rp. 250,000,000 by doing data engineering. These funds are taken from activities in the village and projects in the village whose sources come from village funds and APBDes (balipost.com). From this presentation, it is clear that one of the main challenges in the village is the limited potential and competence of local officials. Apart from that, problems also arise from the low level of community participation in village development, as well as the difficulty of finding village leaders with broad insight and capacity.

In the village funds distributed by the government every year, 1 m is given by the government for the development and welfare of village communities, but

unfortunately this money is not used well, much of the development is still neglected, because there are several villages where road construction has not yet been built, namely Bikhao village , Ujung Harapan village, Sanggiran village and Lokmamur village where the roads are still not asphalted. Thus, this should be the responsibility of the village government, but unfortunately this responsibility has not been carried out well.(Eliana, Nurhayati, 2021).

Reporting and accountability have been carried out in accordance with the mechanism based on the provisions even though there is still negligence from village officials and technical managers of activities. Meanwhile, in the research of Boedijono, Galih Wicaksono, Yeni Puspita, Sandhika Cipta Bidhari, Nurcahyaning Dwi Kusumaningrum and Venantya Asmandani (2019), the results obtained from their research are that in general villages in Bondowoso Regency have implemented village finances well, but in terms of Some areas are still not orderly in terms of administration, so that sometimes there are delays in disbursing village finances for the next period.

The application built by the BPKP (Financial and Development Supervisory Agency) for managing village funds is Siskeudes which has been developed since 2015. In 2019 village financial managers are required to be able to use the latest version of the Siskeudes application, namely Siskeudes 2.0. The advantages of the Siskeudes application are that it makes it easier to manage village finances and village funds, is equipped with an internal control system, is easy to use, integrates with other village fund management applications.

Several studies have found factors that can influence financial management accountability, namely transparency, community participation, compliance with laws and regulations, effectiveness of internal control systems, use of information technology, management commitment, decision-making authority, organizational culture, and human resource competency (Savitri et al., 2020). ; Widyatama et al., 2017; Yudianto and Sugiarti, 2017).

The research results show that leadership, internal control systems, organizational commitment have a significant effect on accountability in managing village funds. Future research on the same issue could examine internal control systems and external control systems(Savitri et al., 2020)

The research results show that the competence of village officials, internal control systems, community participation, and use of information technology influence the accountability of village fund management. (Savitri et al., 2022)

"This research is focused on determining the influence of manager competency, internal control system, community participation, and Siskeudes on the accountability of village fund management with prosocial behavior as a moderating variable (Study of Village Governments in Kampar Regency)"

2. Theoretical Background

Stewardship Theory
This has a psychological and sociological basis which has been designed by executives in companies or organizations as servants who can be motivated to act in the best way according to the wishes of the central government and society. Stewardship theory is more suitable for use in government agencies that are not profit-oriented but are more inclined towards good service to the community. Describes the state of management that is driven by the target results of interest.

Accountability
Accountability is a performance control tool in an organization. According to(Mardiasmo 2018)Accountability is the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities or activities that are the responsibility of the party giving the trust (principal) who has the right to ask for that responsibility.

Mahmudi (2013) explains that government accountability is divided into two types, including:

- Vertical Accountability (vertical accountability)
  Vertical accountability is accountability to a higher party, such as accountability to the department to the regent or mayor, minister to the president, unit head to the branch head, branch head to the CEO, and so on.
- Horizontal Accountability (horizontal accountability)
  Horizontal accountability is accountability to the public at large or fellow institutions that do not have a superior and subordinate relationship.

Village
According to Government Regulation Number 47 of 2015 concerning Villages, 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 and are authorized to regulate and manage government affairs and the interests of local communities based on community initiatives. , rights of origin, and/or traditional rights recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Government Regulation no. 47 of 2015 explains that Village Government is the administration of government affairs and the interests of local communities in the government system of the Unitary State of the Republic of Indonesia. Apart from that, the Village Government is also the Village head or what is called by another name, assisted by Village officials as an element of village government administration. The power to manage village finances is held by the village head.

Minister of Finance Regulation Number 190 of 2021 concerning Village Fund Management also states that village income is sourced from Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and

Expenditure Budget (State Gazette of the Republic of Indonesia of 2014 Number 168, Supplement to State Gazette of the Republic of Indonesia Number 5558) as has been amended several times, most recently by Government Regulation Number 8 of 2016 concerning Amendments

Second, on Government Regulation Number 6.0 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget (State Gazette of the Republic of Indonesia of 2016 Number 57, Supplement to State Gazette of the Republic of Indonesia Number 5864). Village Funds in Minister of Finance Regulation No. 190 of 2021 concerning Village Funds sourced from the APBN, Article 1 Paragraph 8 Village Funds are funds sourced from the state revenue and expenditure budget intended for Villages which are transferred through the district/city regional income and expenditure budget and used to finance government administration, implementation development, community development, and community empowerment. Village financial management according to Minister of Home Affairs Regulation Number 20 of 2018, concerning Village Financial Management is all activities which include planning, implementation, administration, reporting, and accountability for village finances.

Accountability for Village Financial Management
According to Government Regulation No. 71 of 2010 concerning Government Accounting Standards, "Accountability is taking responsibility for managing resources and implementing policies entrusted to the reporting entity in achieving goals that have been set periodically.

Accountability is taking responsibility for managing resources and implementing policies entrusted to the reporting entity in achieving goals that have been set periodically. This opinion is in line with(Private 2020)which states that accountability is an obligation of the trust holder or in the village government called the village head and his officials to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust who has the right and authority to ask for accountability This is not much different from the previous opinion(Noordiawan 2006)states that Accountability is a process carried out to account for the management of village resources or funds obtained from the central government as well as the implementation of policies entrusted to village officials in achieving goals that have been set periodically.

Management Competency
Law no. 13 of 2013 explains competence, which is something related to a person's ability to do a job, this includes aspects of knowledge, skills and work attitudes that are in accordance with standards. Another definition states that

Competency is something related to an individual's abilities and skills to achieve desired results (International Organization For Standardization, 2012)

Internal control system
Internal control is a number of procedures to protect an organization's assets or wealth

from all forms of misuse, ensure the availability of accurate organizational accounting information, and ensure that all legal provisions and management policies are complied with and implemented as they should (Hery, 2014:11-12) .

Society participation

Participation is defined as an effort to involve the community in an activity, either in the form of statements or activities (Mardijono, 2008:19). According to Totok (2012) states that participation is a person's participation in a social group to take part in community activities, outside of their work or profession. This participation is carried out as a result of social interaction between the individual concerned and other members of society.

Village Financial System

In April 2018, the Ministry of Home Affairs issued Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management which revoked Minister of Home Affairs Regulation Number 113 of 2014, so the Siskeudes Application needed to be adapted to this regulation. The latest version of the Siskeudes Application was released with Release Version 2.0. Like the previous version, the Siskeudes 2.0 application uses a Microsoft Access database so it is more portable and easy to implement even for novice application users. Technically, village financial transactions are included in the small scale group, so it is more appropriate to handle them easily with this Microsoft Access database. The use of applications using the SQLServer database is only specifically for certain purposes or the transaction volume is already in the medium scale category.

The Village Financial System Application (Siskeudes) is an application developed by the Financial and Development Supervisory Agency (BPKP) in order to improve the quality of village financial governance so that it is accountable and transparent. With the Siskeudes application, officials can easily carry out the village financial management cycle in an accountable manner starting from planning, implementation, administration, reporting, accountability and supervision.

Prosocial Behavior

Prosocial organizational behavior theory was coined by Brief and Motowidlo (1986) as a theory that shows behavior or actions carried out by members of an organization towards individuals, groups or organizations aimed at improving the welfare of the individual, group or organization. Prosocial behavior is social behavior that is intended to provide benefits to other people. However, prosocial actors can also have the intention of gaining benefits or profits for themselves as well (Bagustianto and Nurkholis, 2017).

Framework

Law no. 13 of 2013 explains competence, which is something related to a person's ability to do a job, this includes aspects of knowledge, skills and work attitudes that are in accordance with standards.

This relates to stewardship theory, that the people are the principal while the village government is the steward. Stewardship theory explains that individual character

must have high responsibility and integrity. Competence can be obtained if you can carry out tasks in accordance with the main tasks and functions you have. This is done as a form of accountability of village officials for their duties and authority. Therefore, there will be no misuse of the village budget by the village head or the village officials themselves. The implementation of village government activities must be accountable to the village community.

Competent apparatus will produce good output in accordance with the principle of accountability. Good competency will improve village officials in understanding village fund management procedures and implementing them well, so that village fund management becomes more accountable. If village officials fail to understand this, it will result in errors in the financial reports they make and discrepancies in reports with the standards set by the government, thereby influencing subsequent decisions and not reflecting accountable management. The competence of village fund managers is the main requirement so that village accountability can run optimally.

Therefore, this is in line with research conducted in the Gangga Izza Fahera Research, Made Dudy Satyawan (2022) that government internal control, village apparatus competence, and community participation have a significant effect on accountability in managing village funds, in line with research conducted by I Wayan Pebriyanto Ni Komang Sumadi(2021) Partially only the ability of village officials has an influence on the accountability of village fund management at the Sukawati District Government Office, Gianyar Regency. The same results were carried out by research by Ni Made Ayu Monika Dewi, I Wayan Sudiana, Cokorda Gde Bayu Putra (2022). The results of the analysis prove that apparatus competency has a positive effect on accountability at village offices in Banjarangkan sub-district.

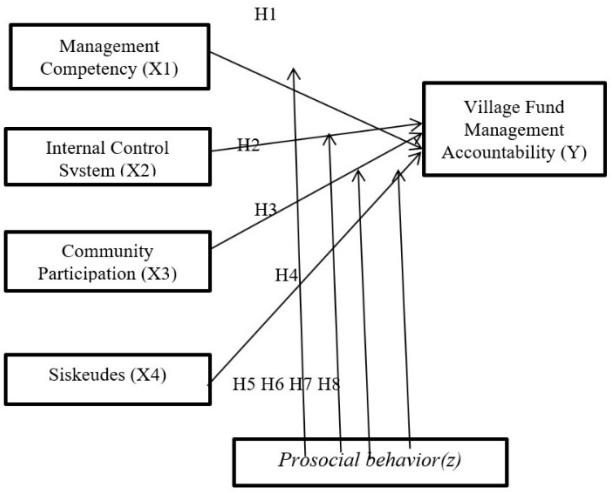

Figure 1.

Research Hypothesis

The following are hypotheses based on the research model in this study:

H1: Manager Competence Influences Accountability of Village Fund Management

H2: The Internal Control System has an influence on the accountability of village

fund management
H3: Community Participation Influences the Accountability of Village Fund Management
H4:The Village Financial System Influences the Accountability of Village Fund Management
H5: Manager competency influences accountability in village fund management, moderated by prosocial behavior.
H6: Community participation influences accountability in village fund management moderated by prosocial behavior.
H7: Community participation influences accountability in village fund management moderated by prosocial behavior.
H8: Siskeudes influences the accountability of village fund management moderated by prosocial behavior

3. Methodology

The population of this research is all villages in Kampar Regency. The population in this research is all villages in Kampar Regency as recipients of village funds, namely 242 villages from 21 sub-districts. The sample selected is all villages in Kampar Regency as recipients of village funds consisting of the Village Development Index with the categories: Independent, Advanced, Developing , Very disadvantaged, Disadvantaged, who were willing to become respondents were 151 samples. The types and sources of data used in this research are quantitative data and primary data

Data analysis method

The analytical method used in this research is a quantitative analysis method. The data analysis tool in this research uses Structural Equation Modeling-Partial Least Square (SEM-PLS) using WarpPLS version 6.0 software. Structural Equation Modeling (SEM) is a statistical technique that is capable of analyzing relationship patterns between latent constructs and their indicators, one latent construct with another, as well as direct measurement error.

Descriptive statistics
Descriptive statistics are statistics used to analyze data by describing or illustrating samples of data that have been collected as they are without the intention of making general conclusions or generalizations (Sugiyono, 2016).

Model or Outer Model Measurement
The measurement model or outer model (often also called outer relation or measurement model) defines how each indicator block is related to its latent variable.The measurement model (outer model) is used to test the construct validity and reliability of the instrument (Ghozali, 2013). By using WarpPLS there are three criteria to look at to see the outer model, namely Convergent Validity, Discriminant Validity, and Composite Reliability.

Validity test

The validity or validity of an instrument is a measure of how precisely the instrument produces data that corresponds to the actual size that it wants to measure. Outer model with reflective indicators by testing convergent validity and discriminant validity (Ghozali 2013:78). According to Hair et al in Solihin and Ratmono (2013) the convergent validity requirements for reflective constructs are:

1. Outer loading must be above 0.70
2. p significant (<0.50)

In several cases, loading requirements above 0.70 are often not met, especially for newly developed questionnaires. Therefore, a loading of 0.40-0.70 must be considered to be maintained (Sholihin and Ratmono, 2013). Indicators below 0.40 should be removed from the model. Apart from looking at the loading factor, to test convergent validity you can also look at the AVE value. If the AVE value produced by all constructs is more than 0.50, then the construct meets the requirements for convergent validity (Ghozali, 2013).

Reliability Test

Reliability testing is a tool for measuring a questionnaire which is an indicator of a variable or construct. Reliability testing is carried out after validity testing and only questions are considered valid. In PLS-SEM using the WarpPLS 6.0 program, measuring the reliability of a construct with reflexive indicators can be done in two ways, namely by looking at the Cronbach's alpha and composite reliability values. If the resulting Cronbach's alpha and composite reliability values are > 0.70 (confirmatory research) then all constructs can be said to be reliable.

Structural Model or Inner Model

The structural model or inner model shows the relationship or strength of estimates between latent variables or constructs based on substantive theory.

a. R-Square

In assessing the structural model, first assess the R-Square for each endogenous latent variable as the predictive power of the structural model. RSquare values of 0.75, 0.50 and 0.25 can be concluded that the model is strong, moderate and weak (Ghozali, 2013).

b. F-Square

This F-square test was carried out to determine the goodness of the model. F-square values of 0.02, 0.15 and 0.35 can be interpreted as whether the latent variable predictor has a weak, medium or large influence at the structural level (Ghozali, 2013).

c. Estimate For Path Coefficients

The next test is to see the significance of the influence between variables by looking at the parameter coefficient values and the statistical significance value of T, namely through the bootstrapping method (Ghozali, 2013)

4. Empirical Findings/Result

Characteristics of Research Data

This research was carried out in all villages in Kampar Regency, namely 242 villages from 21 sub-districts. The samples selected were all villages in Kampar Regency as recipients of village funds consisting of the Village Index to develop with the categories: Independent, Advanced, Developing, Very Disadvantaged, Disadvantaged, those who are willing became respondents, namely 151 samples. The types and sources of data used in this research are quantitative data and primary data

Data was obtained using questionnaires which were distributed directly to respondents in each village in personal administred questionnaires. Personal administred questionnaires are research that carries out data collection by going out into the field and distributing written questionnaires directly to respondents in the sample. Distribution of questionnaires was carried out in November 2022 and collection and Data processing was carried out until mid-January 2023. Questionnaires that had been processed by respondents were then checked for completeness and incomplete data was set aside. A total of 453 questionnaires were distributed, of which 258 questionnaires were distributed that were received back, while 195 questionnaires were not returned and did not meet the requirements. The following is data on the characteristics of respondents' responses as shown in table 2 below:

Details of the questionnaire return rate can be seen in table 4.1 as follows:

Table 2. Response Characteristics of Respondents

No	Population Member Strata	Amount
1	Questionnaires distributed	453
2	Unreturned questionnaires	(98)
3	Accepted questionnaires	258
4	Questionnaires that do not meet the requirements	(97)
5	Processable questionnaire	258

Source: Processed Primary Data, 2023 (Appendix 1)

Based on the table above, there are 97 questionnaires that do not meet the requirements. And 98 questionnaires were not returned so that the total number of questionnaires representing this research was 258 respondents, or a target respondent rate of 100% of the initial respondent target of 258 respondents.

Table 3. Respondent Demographics

Information	Number of people)	Percentage (%)
Age:		
a. 0-27 Years	22	8.53
b. 28-37 Years	85	32.95
c. 38-47 Years	84	32.17
d. 48-57 Years	56	21.71
e. 58-67 Years	12	4.64
Gender :		
a. Man	188	72.87%

Information	Number of people)	Percentage (%)
b. Woman	70	27.13%
Level of education:		
a. High school/equivalent	125	8.45
b. Diploma	7	2.72
c. D2	1	0.39
d. D3	33	1.16
e. S1	111	43.03
d. S2	11	4.26

From this research, it can be seen the characteristics of the respondents who were used as research samples, of the 258 respondents, the majority or as many as 188 people (72.87%) were male and the other 70 respondents were female (27.13%), it is known that the level of The majority of respondents aged between 28-37 years, namely 85 respondents or 32.95%, then followed by respondents aged between 38-47 years, namely 83 respondents or 32.17%, then followed by respondents aged between 48- 57 years old, namely 56 respondents or 21.71%, then respondents aged 58-67 years, namely 12 or 4.67%, and for respondents aged 0-27 years, namely 22 respondents or 8.53% and from a total of 258 samples there were 125 people or 48.45 % with SMA/SMK education level, then there are 7 people or 2.71% with Diploma education level, 1 person or 0.39% with Strata/D2 education level, 3 people or 1.16% with Strata/D3 education level, 111 people or 43.03% with Strata/S1 education level, 11 people or 4.26% with Strata/Masters education level.

Descriptive Statistics Test Results

Table 4. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	258	3	5	4.5072	0.40277
X2	258	3	5	2.3371	0.20884
X3	258	3	5	4.5072	0.40277
X4	258	3	5	4.2067	0.37592
Y	258	3	5	2.5240	0.22555
Z	258	3	5	12.6202	1.12775
Valid N (listwise)	258				

Source: Processed Data

The results of descriptive statistical testing show that Manager Competency has a mean value of 4.5072, which means that manager competency can create accountability for good management of village funds. This is proven by the mean value of 4.5072 which is greater than the standard deviation value of 0.40277.

The minimum value obtained by the internal control system shows a neutral perception of respondents, namely respondents who agree or disagree is 3, and the maximum value shows the perception of respondents who strongly agree is 5. The perception given by respondents who agree and strongly agree has a large number, however The absence of respondents who gave their perception of strongly disagreeing with the internal control system is an important factor in realizing accountability in village fund management.

The results of descriptive statistical testing show that the internal control system has a mean value of 2.3371, which means that the internal control system is running well in accordance with applicable laws and regulations. This is proven by the results that the mean value obtained is greater, namely 2.3371 than the standard deviation of 0.20884.

The results of descriptive statistical testing show that community participation has a mean value of 4.5072 and a standard deviation of 0.40277. So it can be said that respondents have high community participation. The standard deviation value shows that there is a deviation of 0.40277 from the average of respondents' answers to questions about community participation. This shows that there is a good distribution of data because the average value is greater than the standard deviation value.

The results of descriptive statistical testing show that siskeudes has a mean of 4.2067, which means that siskeudes is an important factor in realizing accountability in managing village funds. This is proven by the result of the mean value of 4.2067 being greater than the standard deviation value of 0.37592.

The minimum value obtained by Siskeudes shows a neutral perception of respondents, namely respondents agreeing or disagreeing at 3, and the maximum value shows the perception that respondents strongly agree is 5. The perception given by respondents stating they agree and strongly agree has a large number, but no respondents were found who gave his perception that he strongly disagreed with Siskeudes. Therefore, this explains that siskeudes is an important factor in realizing accountability in managing village funds.

Based on descriptive statistical testing, it is known that accountability in village fund management has a mean of 2.5240, which means that to realize accountability in village fund management, it must be carried out according to the procedures set out in domestic government regulation (Permendagri) Number 20 of 2018 concerning village fund management. This is proven by the mean value of 2.5240 compared to the standard deviation of 0.22555.

The minimum value obtained by village fund management accountability shows that the perception of respondents is neutral, namely respondents who agree or disagree at 3, and the maximum value shows that the perception of respondents strongly agree is 5. The perception given by respondents states that they agree and strongly agree that having a large number of However, there were no respondents who expressed their perception that they strongly disagreed with the accountability of village fund

management. This explains that accountability in managing village funds is important to realize and carry out in accordance with applicable regulations.

Based on these data, it can be shown that the Prosocial Behavior variable has a mean value of 12.6202, which means that Prosocial Behavior is an important factor in realizing accountability in managing village funds. This is proven by the results that the mean value obtained is greater, namely 12.6202, than the standard deviation of 1.12775.
The minimum value obtained by prosocial behavior shows a neutral perception of respondents, namely respondents who agree or disagree is 3, and the maximum value shows the perception of respondents who strongly agree is 5. The perception given by respondents who agree and strongly agree has a large number but not It was found that respondents who gave their perceptions strongly disagreed with prosocial behavior. This explains that prosocial behavior has implemented prosocial behavior well. Village government officials in Kampar Regency are developing prosocial behavioral measures to improve the quality of village government and increase accountability in managing village funds.

Outer Model Evaluation

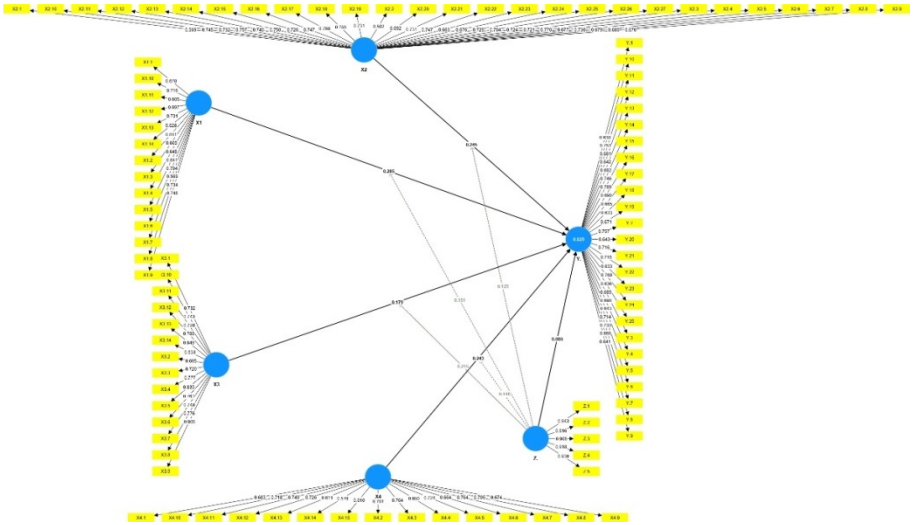

Figure 2.

Source: Processed DataSmartPLS 4

An individual reflexive measure is said to be high if it correlates more than 0.70 with the indicator being measured. However, according to Chin, 1998 (in Ghozali, 2013) for research in the initial stages of developing a measurement scale, a loading value of 0.5 to 0.6 is considered sufficient so that there is no need to drop data to delete indicators.

Validity Test Analysis Results

Convergent Validity

Table 5. Outer Loading Value

	OUTER LOADING VALUE	CRITERIA	PROVISION
X1			
X1.1	0.678	>0.5 – 0.6	VALID
X1.2	0.811	>0.5 – 0.6	VALID
X1.3	0.669	>0.5 – 0.6	VALID
X1.4	0.648	>0.5 – 0.6	VALID
X1.5	0.841	>0.5 – 0.6	VALID
X1.6	0.794	>0.5 – 0.6	VALID
X1.7	0.569	>0.5 – 0.6	VALID
X1.8	0.734	>0.5 – 0.6	VALID
X1.9	0.748	>0.5 – 0.6	VALID
X1.10	0.716	>0.5 – 0.6	VALID
X1.11	0.605	>0.5 – 0.6	VALID
X1.12	0.697	>0.5 – 0.6	VALID
X1.13	0.731	>0.5 – 0.6	VALID
X1.14	0.628	>0.5 – 0.6	VALID
X2			
X2.1	0.565	>0.5 – 0.6	VALID
X2.2	0.582	>0.5 – 0.6	VALID
X2.3	0.721	>0.5 – 0.6	VALID
X2.4	0.770	>0.5 – 0.6	VALID
X2.5	0.677	>0.5 – 0.6	VALID
X2.6	0.730	>0.5 – 0.6	VALID
X2.7	0.679	>0.5 – 0.6	VALID
X2.8	0.680	>0.5 – 0.6	VALID
X2.9	0.676	>0.5 – 0.6	VALID
X2.10	0.745	>0.5 – 0.6	VALID
X2.11	0.732	>0.5 – 0.6	VALID
X2.12	0.757	>0.5 – 0.6	VALID
X2.13	0.740	>0.5 – 0.6	VALID
X2.14	0.750	>0.5 – 0.6	VALID
X2.15	0.720	>0.5 – 0.6	VALID
X2.16	0.747	>0.5 – 0.6	VALID
X2.17	0.768	>0.5 – 0.6	VALID
X2.18	0.756	>0.5 – 0.6	VALID

X2.19	0.731	>0.5 – 0.6	VALID
X2.20	0.692	>0.5 – 0.6	VALID
X2.21	0.731	>0.5 – 0.6	VALID
X2.22	0.747	>0.5 – 0.6	VALID
X2.23	0.663	>0.5 – 0.6	VALID
X2.24	0.676	>0.5 – 0.6	VALID
X2.25	0.729	>0.5 – 0.6	VALID
X2.26	0.704	>0.5 – 0.6	VALID
X2.27	0.724	>0.5 – 0.6	VALID
X3			
X3.1	0.732	>0.5 – 0.6	VALID
X3.2	0.695	>0.5 – 0.6	VALID
X3.3	0.720	>0.5 – 0.6	VALID
X3.4	0.777	>0.5 – 0.6	VALID
X3.5	0.830	>0.5 – 0.6	VALID
X3.6	0.763	>0.5 – 0.6	VALID
X3.7	0.748	>0.5 – 0.6	VALID
X3.8	0.776	>0.5 – 0.6	VALID
X3.9	0.808	>0.5 – 0.6	VALID
X3.10	0.743	>0.5 – 0.6	VALID
X3.11	0.728	>0.5 – 0.6	VALID
X3.12	0.788	>0.5 – 0.6	VALID
X3.13	0.849	>0.5 – 0.6	VALID
X3.14	0.633	>0.5 – 0.6	VALID
X4			
X4.1	0.683	>0.5 – 0.6	VALID
X4.2	0.701	>0.5 – 0.6	VALID
X4.3	0.764	>0.5 – 0.6	VALID
X4.4	0.650	>0.5 – 0.6	VALID
X4.5	0.724	>0.5 – 0.6	VALID
X4.6	0.664	>0.5 – 0.6	VALID
X4.7	0.764	>0.5 – 0.6	VALID
X4.8	0.705	>0.5 – 0.6	VALID
X4.9	0.674	>0.5 – 0.6	VALID
X4.10	0.718	>0.5 – 0.6	VALID
X4.11	0.749	>0.5 – 0.6	VALID
X4.12	0.726	>0.5 – 0.6	VALID
X4.13	0.611	>0.5 – 0.6	VALID

X4.14	0.570	>0.5 – 0.6	VALID
X4.15	0.610	>0.5 – 0.6	VALID
Y			
Y.1	0.630	>0.5 – 0.6	VALID
Y.2	0.757	>0.5 – 0.6	VALID
Y.3	0.685	>0.5 – 0.6	VALID
Y.4	0.690	>0.5 – 0.6	VALID
Y.5	0.643	>0.5 – 0.6	VALID
Y.6	0.714	>0.5 – 0.6	VALID
Y.7	0.733	>0.5 – 0.6	VALID
Y.8	0.665	>0.5 – 0.6	VALID
Y.9	0.641	>0.5 – 0.6	VALID
Y.10	0.751	>0.5 – 0.6	VALID
Y.11	0.681	>0.5 – 0.6	VALID
Y.12	0.642	>0.5 – 0.6	VALID
Y.13	0.682	>0.5 – 0.6	VALID
Y.14	0.746	>0.5 – 0.6	VALID
Y.15	0.789	>0.5 – 0.6	VALID
Y.16	0.690	>0.5 – 0.6	VALID
Y.17	0.665	>0.5 – 0.6	VALID
Y.18	0.633	>0.5 – 0.6	VALID
Y.19	0.671	>0.5 – 0.6	VALID
Y.20	0.643	>0.5 – 0.6	VALID
Y.21	0.716	>0.5 – 0.6	VALID
Y.22	0.715	>0.5 – 0.6	VALID
Y.23	0.633	>0.5 – 0.6	VALID
Y.24	0.769	>0.5 – 0.6	VALID
Y.25	0.636	>0.5 – 0.6	VALID
Z			
Z.1	0.943	>0.5 – 0.6	VALID
Z.2	0.916	>0.5 – 0.6	VALID
Z.3	0.908	>0.5 – 0.6	VALID
Z.4	0.918	>0.5 – 0.6	VALID
Z.5	0.939	>0.5 – 0.6	VALID

Source: Processed DataSmartPLS 4

Manager competency has a positive effect on accountability in managing village funds. This means that the better the management competence possessed by village officials, especially in managing village funds, the better the accountability in matters of managing village funds.

Discriminant Validity

Table 6. ***Cross Loading Value***

	X1	X2	X3	X4	Y.	Z.
X1.1	**0.678**	0.560	0.442	0.541	0.679	0.245
X1.2	**0.811**	0.531	0.525	0.400	0.579	0.416
X1.3	**0.669**	0.519	0.389	0.538	0.612	0.334
X1.4	**0.648**	0.514	0.370	0.485	0.544	0.281
X1.5	**0.841**	0.618	0.503	0.517	0.652	0.455
X1.6	**0.794**	0.592	0.493	0.483	0.589	0.443
X1.7	**0.569**	0.561	0.373	0.424	0.533	0.303
X1.8	**0.734**	0.510	0.412	0.432	0.510	0.400
X1.9	**0.748**	0.562	0.556	0.496	0.604	0.313
X1.10	**0.716**	0.512	0.433	0.405	0.518	0.464
X1.11	**0.605**	0.344	0.308	0.270	0.341	0.322
X1.12	**0.697**	0.447	0.427	0.355	0.459	0.369
X1.13	**0.731**	0.566	0.623	0.453	0.588	0.411
X1.14	**0.628**	0.584	0.522	0.355	0.558	0.520
X2.1	**0.565**	**0.565**	0.331	0.343	0.447	0.204
X2.2	**0.582**	**0.582**	0.296	0.387	0.429	0.221
X2.3	**0.721**	**0.721**	0.469	0.432	0.570	0.377
X2.4	**0.770**	**0.770**	0.477	0.550	0.564	0.337
X2.5	**0.677**	**0.677**	0.367	0.423	0.530	0.262
X2.6	**0.730**	**0.730**	0.495	0.475	0.583	0.330
X2.7	**0.679**	**0.679**	0.355	0.442	0.530	0.270
X2.8	**0.680**	**0.680**	0.366	0.467	0.517	0.360
X2.9	**0.676**	**0.676**	0.448	0.466	0.586	0.345
X2.10	**0.745**	**0.745**	0.581	0.561	0.629	0.397
X2.11	**0.732**	**0.732**	0.563	0.544	0.636	0.342
X2.12	**0.757**	**0.757**	0.501	0.541	0.614	0.369
X2.13	**0.740**	**0.740**	0.528	0.484	0.632	0.365
X2.14	**0.750**	**0.750**	0.523	0.535	0.654	0.389
X2.15	**0.720**	**0.720**	0.439	0.470	0.599	0.353
X2.16	**0.747**	**0.747**	0.498	0.522	0.609	0.436
X2.17	**0.768**	**0.768**	0.597	0.512	0.674	0.369

X2.18	**0.756**	**0.756**	0.602	0.537	0.650	0.437
X2.19	**0.731**	**0.731**	0.536	0.465	0.604	0.370
X2.20	**0.692**	**0.692**	0.490	0.447	0.506	0.346
X2.21	**0.731**	**0.731**	0.552	0.510	0.639	0.339
X2.22	**0.747**	**0.747**	0.565	0.527	0.587	0.458
X2.23	**0.663**	**0.663**	0.560	0.476	0.595	0.348
X2.24	**0.676**	**0.676**	0.528	0.513	0.557	0.384
X2.25	**0.729**	**0.729**	0.591	0.543	0.651	0.373
X2.26	**0.704**	**0.704**	0.555	0.534	0.595	0.445
X2.27	**0.724**	**0.724**	0.518	0.449	0.622	0.353
X3.1	**0.732**	0.492	**0.732**	0.406	0.493	0.325
X3.2	**0.695**	0.489	**0.695**	0.442	0.507	0.319
X3.3	**0.720**	0.493	**0.720**	0.424	0.535	0.379
X3.4	**0.777**	0.530	**0.777**	0.412	0.536	0.319
X3.5	**0.830**	0.599	**0.830**	0.486	0.594	0.393
X3.6	**0.763**	0.535	**0.763**	0.482	0.596	0.386
X3.7	**0.748**	0.509	**0.748**	0.462	0.570	0.430
X3.8	**0.776**	0.571	**0.776**	0.482	0.596	0.282
X3.9	**0.808**	0.484	**0.808**	0.427	0.575	0.426
X3.10	**0.743**	0.551	**0.743**	0.502	0.599	0.357
X3.11	**0.728**	0.548	**0.728**	0.447	0.579	0.413
X3.12	**0.788**	0.526	**0.788**	0.470	0.553	0.271
X3.13	**0.849**	0.572	**0.849**	0.474	0.591	0.452
X3.14	**0.633**	0.524	**0.633**	0.427	0.502	0.351
X4.1	**0.683**	0.430	0.317	**0.683**	0.452	0.216
X4.2	**0.701**	0.431	0.322	**0.701**	0.463	0.204
X4.3	**0.764**	0.523	0.434	**0.764**	0.613	0.231
X4.4	**0.650**	0.401	0.350	**0.650**	0.440	0.164
X4.5	**0.724**	0.463	0.371	**0.724**	0.554	0.244
X4.6	**0.664**	0.354	0.314	**0.664**	0.382	0.253
X4.7	**0.764**	0.509	0.497	**0.764**	0.534	0.383
X4.8	**0.705**	0.390	0.351	**0.705**	0.420	0.257
X4.9	**0.674**	0.462	0.484	**0.674**	0.490	0.245
X4.10	**0.718**	0.438	0.451	**0.718**	0.459	0.317
X4.11	**0.749**	0.618	0.498	**0.749**	0.647	0.270
X4.12	**0.726**	0.520	0.371	**0.726**	0.532	0.250
X4.13	**0.611**	0.518	0.501	**0.611**	0.509	0.268
X4.14	**0.570**	0.439	0.372	**0.570**	0.403	0.230

X4.15	**0.610**	0.512	0.499	**0.610**	0.514	0.278
Y.1	**0.630**	0.562	0.451	0.536	**0.630**	0.270
Y.2	**0.757**	0.600	0.549	0.574	**0.757**	0.340
Y.3	**0.685**	0.586	0.460	0.465	**0.685**	0.299
Y.4	**0.690**	0.510	0.439	0.483	**0.690**	0.276
Y.5	**0.643**	0.580	0.480	0.528	**0.643**	0.322
Y.6	**0.714**	0.629	0.491	0.494	**0.714**	0.337
Y.7	**0.733**	0.578	0.516	0.525	**0.733**	0.298
Y.8	**0.665**	0.568	0.536	0.471	**0.665**	0.347
Y.9	**0.641**	0.526	0.520	0.471	**0.641**	0.272
Y.10	**0.751**	0.613	0.554	0.539	**0.751**	0.409
Y.11	**0.681**	0.573	0.508	0.512	**0.681**	0.424
Y.12	**0.642**	0.565	0.451	0.458	**0.642**	0.343
Y.13	**0.682**	0.504	0.469	0.504	**0.682**	0.329
Y.14	**0.746**	0.606	0.592	0.523	**0.746**	0.348
Y.15	**0.789**	0.631	0.569	0.600	**0.789**	0.385
Y.16	**0.690**	0.565	0.482	0.457	**0.690**	0.325
Y.17	**0.665**	0.533	0.555	0.484	**0.665**	0.364
Y.18	**0.633**	0.524	0.525	0.443	**0.633**	0.417
Y.19	**0.671**	0.572	0.547	0.495	**0.671**	0.428
Y.20	**0.643**	0.569	0.446	0.544	**0.643**	0.295
Y.21	**0.716**	0.584	0.567	0.466	**0.716**	0.416
Y.22	**0.715**	0.578	0.487	0.507	**0.715**	0.462
Y.23	**0.633**	0.494	0.429	0.405	**0.633**	0.454
Y.24	**0.769**	0.621	0.560	0.567	**0.769**	0.382
Y.25	**0.636**	0.572	0.554	0.498	**0.636**	0.399
Z.1	**0.943**	0.434	0.423	0.308	0.458	**0.943**
Z.2	**0.916**	0.468	0.468	0.368	0.467	**0.916**
Z.3	**0.908**	0.443	0.450	0.325	0.476	**0.908**
Z.4	**0.918**	0.511	0.445	0.370	0.504	**0.918**
Z.5	**0.939**	0.460	0.444	0.334	0.489	**0.939**

Source: Processed DataSmartPLS 4

From Table it can be seen that none of the loading factor values for each indicator of each latent variable has the largest loading factor value when compared to the loading values of other variables. This means that each latent variable does not have a measure that is highly correlated with other constructs. This means that there is no variable that has a higher loading value compared to other variables. If there is a higher loading value then there is a correlation or relationship with that variable, so it meets the discriminant validity requirements.

Apart from that, to test discriminant validity the author also looked at the average variance or Average Variance Extracted (AVE) model. A construct is said to have a good validity value, if the AVE has a value greater than 0.5 (AVE > 0.5). From the SmartPLS 4 estimation results, the AVE curve is obtained as follows

Figure 7. ***Variance Extracted (AVE)***

	Average variance extracted (AVE)
X1	0.503
X2	0.508
X3	0.575
X4	0.678
Y.	0.749
Z.	0.855

Source: Processed DataSmartPLS 4

The estimated AVE values obtained for X1, X2, X3, Zan Y exceed 0.5. This value shows that one latent variable has been able to explain more than half of the variance of its indicators on average. Thus, this research construct has good convergent validation value.

Table 8. Fornell-Larcker criteria

	X1	X2	X3	X4	Y.	Z.
X1	0.709					
X2	0.719	0.758				
X3	0.651	0.701	0.758			
X4	0.633	0.687	0.600	0.690		
Y.	0.798	0.690	0.740	0.729	0.827	
Z.	0.531	0.502	0.482	0.369	0.519	0.925

Source: Processed DataSmartPLS 4

From the table above, it can be seen that the square root value of AVE along the diagonal line has a greater correlation between one construct and another, so it can be concluded that the construct has a good level of validity, so it is hoped that it will be able to provide accuracy and precision as well as unusualness in the research results.

Reliability Test Analysis Results

Table 9. ***Quality Criteria (Cronbach's Alpha and Composite Reliability)***

Variable	*Cronbach's Alpha*	*Composite Reliability*	*Standard Reliable*	Information
X1	0.923	0.933	0.7	*Reliable*
X2	0.962	0.965	0.7	*Reliable*
X3	0.942	0.950	0.7	*Reliable*
X4	0.921	0.931	0.7	*Reliable*
Y.	0.954	0.958	0.7	*Reliable*

Source: Processed DataSmartPLS 4

Based on the measurement results in the table above, the composite reliability value of each construct has a value greater than 0.7 so that all constructs in the estimated model meet the discriminant reliability requirements. The recommended Cronbach's alpha value is above 0.6 and the table above shows that the Cronbach's alpha value for all constructs is above 0.6. If a construct meets these criteria, it can be said that the construct is reliable or has consistency in the research instrument.

Structural Model Test (Inner Model)

Table 10. ***Inner Model - R-Square (R2)***

Structural Model	R Square
Y	0.829

Source: Processed DataSmartPLS 4

for variable Y it is 0.829. These results show that 82.9% of the variables X1,

Hypothesis test

Table 11. ***Path Coefficients(Mean, STDEV, T-Values)***

Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Manager Competence -> Accountability for managing village funds	0.285	0.293	0.070	4,092	0,000
Internal Control System -> Accountability for managing village funds.	0.245	0.233	0.073	3,379	0.001
Community Participation-> Accountability for managing village funds.	0.179	0.181	0.059	3,039	0.002
Siskeudes-> Accountability for managing village funds.	0.243	0.249	0.046	5,252	0,000
Prosocial Behavior. x Manager Competence	0.151	0.152	0.068	2,223	0.026

-> Accountability for managing village funds.					
Prosocial Behavior x Internal control system -> Accountability for managing village funds.	0.125	0.125	0.058	2,152	0.031
Prosocial Behavior. x Community Participation-> Accountability for managing village funds.	0.215	0.207	0.055	3,917	0,000
Prosocial Behavior. x Siskeudes-> Accountability for managing village funds.	0.148	0.149	0.050	2,969	0.003

Source: Processed DataSmartPLS

Based on the measurement results in the table above, the composite reliability value of each construct has a value greater than 0.7 so that all constructs in the estimated model meet the discriminant reliability requirements. The recommended Cronbach's alpha value is above 0.6 and the table above shows that the Cronbach's alpha value for all constructs is above 0.6. If a construct meets these criteria, it can be said that the construct is reliable or has consistency in the research instrument.

First Hypothesis Testing Results (H1)

The first hypothesis (H1) is statistically accepted with a significant p-value of p-value = 0.000 (≤ 0.05), so the hypothesis is accepted and H0 is rejected. Based on the p-value, variable X1 has an effect on Y. This can be seen from the path coefficient value, namely 0.285, which is positive, which means that for every one unit increase in X1, Y will increase by 0.285 and vice versa.

Manager competency has a positive effect on accountability in managing village funds. This means that the better the management competence possessed by village officials, especially in managing village funds, the better the accountability in matters of managing village funds.

Second Hypothesis Testing Results (H2)

The second hypothesis (H2) is statistically accepted with a significant p-value of p-value = 0.001 (≤ 0.05), so the hypothesis is accepted and H0 is rejected. The variable X2 influences Y. This can be seen from the path coefficient value, namely 0.245, which means that for every one unit increase in

Based on the p-value, the internal control system has a positive effect on accountability in managing village funds. This means that the better the internal control system, the better the accountability of village officials for managing village funds.

Third Hypothesis Testing Results (H3)
The third hypothesis (H3) is statistically accepted with a significant p-value of p-value = 0.002 (≤ 0.05), so the hypothesis is accepted and H0 is rejected. Variable X3 influences Y. This can be seen from the path coefficient value, namely 0.179, which is positive, which means that for every one unit increase in X3, Y will increase by 0.179 and vice versa.

Fourth Hypothesis Testing Results (H4)
The third hypothesis (H4) is statistically accepted with a significant p-value of p-value = 0.000 (≤ 0.05), so the hypothesis is accepted and H0 is rejected. The variable This means that the better village officials use siskeudes to help carry out their respective duties and responsibilities, the better their accountability in managing village funds.

Fifth Hypothesis Testing Results (H5)
The third hypothesis (H5) is statistically accepted with a significant p-value of p-value = 0.026 (≤ 0.05), so the hypothesis is accepted and H0 is rejected. Variable X1 influences Y with Z as a moderating variable. This can be seen through the positive path coefficient value, namely 0.151, which means that Z can moderate or strengthen the relationship between X1 and Y by 0.151 and vice versa.

This proves that prosocial behavior can moderate or have a moderate and positive effect between manager competence and accountability in managing village funds, therefore Ha is accepted and H0 is rejected.

Sixth Hypothesis Testing Results (H6)
The third hypothesis (H6) is statistically accepted with a significant p-value of p-value = 0.031 (≤ 0.05), so the hypothesis is accepted and H0 is rejected. Variable X2 has an effect on Y with Z as a moderating variable. This can be seen through the positive path coefficient value, namely 0.125, which means that Z can moderate or strengthen the relationship between X2 and Y by 0.125 and vice versa. This proves that prosocial behavior can moderate or have a moderate and positive influence between the internal control system and accountability in managing village funds, therefore Ha is accepted and H0 is rejected.

Seventh Hypothesis Testing Results (H7)
there is a third hypothesis (H7) that is statistically accepted with a significant p-value of p-value = 0.000 (≤ 0.05), then the hypothesis is accepted and H0 is rejected. Decision Variable X3 influences Y with Z as a moderating variable. This can be seen through the positive path coefficient value, namely 0.215, which means that Z can moderate or strengthen the relationship between X3 and Y by 0.215 and vice versa.

This proves that prosocial behavior can moderate or have a moderate and positive effect between community participation and accountability in managing village funds, therefore Ha is accepted and H0 is rejected.

Eighth Hypothesis Testing Results (H8)
The third hypothesis (H8) is statistically accepted with a significant p-value of p-value = 0.003 (≤ 0.05), so the hypothesis is accepted and H0 is rejected. Variable X4 influences Y with Z as a moderating variable. This can be seen through the positive path coefficient value, namely 0.148, which means that Z can moderate or strengthen the relationship between X4 and Y by 0.148 and vice versa.

This proves that prosocial behavior can moderate or have a moderate and positive influence between Siskeudes on accountability in managing village funds, therefore Ha is accepted and H0 is rejected.

5. Conclusions

From the results of the research and testing of the hypotheses that have been carried out, several conclusions can be drawn as follows:

Based on the results of testing the first hypothesis, it was found that manager competency influences Village Fund Management Accountability. This is because Kampar Regency village officials already have the expertise and knowledge in managing village finances, so that the village financial management process achieves accountability.

Based on the results of testing the second hypothesis, it was found that the Internal Control System influences the accountability of village fund management. This is because the Kampar Regency Village Government has strengthened the internal control system by clearly assigning responsibility and authority for management planning to all village officials to minimize the risk of violations of village fund management accountability.

Based on the results of testing the third hypothesis, it was found that community participation influences the accountability of village fund management. This is because in activities funded by village funds, implementation is carried out with active community participation, such as providing constructive suggestions in village government programs in Kampar Regency.

Based on the results of testing the fourth hypothesis, it was found that Siskeudes had an influence on the accountability of village fund management. This is because the Kampar Regency village government already has compliance with regulations by using the SISKEUDES application which is able to play a role in increasing village financial accountability, because the accounting and financial reporting produced by this application shows that there is compliance in village financial reporting with applicable regulations, which is required for accountability. village fund management.

Based on the results of testing the fifth hypothesis, it was found that there is an influence of manager competence on accountability in managing village funds through prosocial behavior. Prosocial Behavior influences the relationship between manager competence and accountability in managing village funds because Kampar Regency village officials have good prosocial behavior in working to make the best effort and bring out the manager's competence or potential for the benefit of their organization without involving personal interests, and to the community without expecting rewards in any form and work with sincerity in realizing village development that is free from deviant behavior.

Based on the results of testing the sixth hypothesis, it was found that there is an influence of the control system on the accountability of village fund management through Prosocial Behavior. There is an influence of the internal control system on the accountability of village funds through Prosocial Behavior because Kampar Regency village officials have good Prosocial Behavior to avoid irregularities, too big risks, control activities based on personal interests, in accountability in managing village funds.

Based on the results of testing the seventh hypothesis, it was found that there is an influence of community participation on accountability in village fund management through Prosocial Behavior. There is an influence of community participation on accountability of village funds through Prosocial Behavior because Kampar Regency village officials have a sense of helping each other without any return or personal interests, which can of course increase community participation in realizing accountability for good village fund management.

Based on the results of testing the eighth hypothesis, it was found that there is an influence of siskeudes on accountability in managing village funds through Prosocial Behavior. There is an influence of Siskeudes on the accountability of village fund management through Prosocial Behavior because Kampar Regency village officials have high prosocial behavior, meaning helping other people without expecting anything in return with a sincere feeling of carrying out tasks according to their responsibilities thereby increasing Siskeudes from misappropriation of village funds

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