

Village Apparatus Competence and Village Financial Management Accountability: The Moderating Role of Prosocial Behavior

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Received: August 10, 2026; **Revised:** September 15, 2026; **Accepted:** September 25, 2026

Abstract: This study examines the effect of village apparatus competence on village financial management accountability and the moderating role of prosocial behavior. The research uses a quantitative approach with 248 village apparatus respondents from 50 villages in the western region of Bone Regency, selected through purposive sampling. Data were analyzed using linear regression and Moderated Regression Analysis (MRA) with SPSS 27. The results show that village apparatus competence has a positive and significant effect on village financial management accountability (Beta = 0.786; $t = 19.908$; $p = 0.000$). Prosocial behavior is shown to strengthen this effect (interaction coefficient = 0.006; $t = 3.547$; $p = 0.000$). These findings indicate that the technical competence of village apparatus needs to be supported by their willingness to act in the interest of the community for village financial management accountability to be fully achieved. This study contributes to the application of Attribution Theory and Prosocial Organizational Behavior Theory in the context of village financial governance.

Keywords: village apparatus competence; village financial accountability; prosocial behavior; moderation; village governance

How to Cite: Adriansyah, A., Sangkala, M., Gaffar, A. N., & Puspayanti, A. R. (2026). Village Apparatus Competence and Village Financial Management Accountability: The Moderating Role of Prosocial Behavior. *Journal of Economic Education and Entrepreneurship Studies*, 7(5), 128–134. <https://doi.org/10.62794/je3s.v7i5.442>
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INTRODUCTION

Village funds disbursed by the central government continue to increase every year and demand adequate village financial management capacity to ensure transparent, well-targeted, and accountable use. Village financial management accountability refers to the obligation of village apparatus to report and account for every use of the budget in accordance with applicable regulations (Agustiawan & Halim, 2018). In practice, however, this obligation has not always been fully realized.

Bone Regency, particularly its western region, is one of the areas facing real challenges in village financial management. Several oversight findings indicate misuse of village budgets in Bone Regency (BPK RI, 2023), including alleged corruption cases involving village heads

(Ibrahim, 2018; Mattoala, 2017). This condition confirms that the accountability problem in this region is not merely an administrative issue, but a governance issue with direct implications for public trust.

Village apparatus competence is regarded as one of the main determinants of accountability. Competence is a basic characteristic possessed by an individual that relates to their ability to produce effective performance in a job, encompassing knowledge, skills, and work attitude (Spencer & Spencer, 2008). Various prior studies, such as Atiningsih (2019), Nislandi and Munari (2023), and Safelia (2023), found that village apparatus competence has a positive effect on village fund management accountability. However, most of these studies place competence as a single predictor without considering the individual behavioral factors that determine whether such competence is genuinely directed toward the public interest.

Prosocial behavior has begun to be considered relevant in explaining this gap. Prosocial behavior refers to social action intended to benefit others, even though the individual may still gain personal benefit from such action (Bagustianto & Nurkholis, 2018; Baron, Byrne, & Branscombe, 2006). However, empirical evidence on the role of this variable in village fund management accountability remains mixed. Savitri, Diyanto, and Herda Nik Abdullah (2023) found that prosocial behavior strengthens the effect of the village financial system and internal control on accountability. In contrast, Wirakusuma and Kawisana (2022) found that prosocial behavior actually weakens the effect of community participation on village fund management accountability in Bali, because social values such as mutual cooperation (gotong royong) and the ngayah culture tend to encourage tolerance toward minor irregularities in order to preserve social harmony.

This divergence in findings shows that the role of prosocial behavior in accountability is not yet fully consistent and depends heavily on the local socio-cultural context, warranting re-examination in a different setting, including Bone Regency. From a public organization perspective, prosocial behavior is explained through Prosocial Organizational Behavior Theory (Brief & Motowidlo, 1986), which states that individuals within an organization engage in actions that benefit other individuals, groups, or the organization as a whole, reflecting moral orientation and social responsibility. Such behavior grows out of empathy, concern, and social responsibility that drive individuals to help others based on moral commitment (Eisenberg, Eggum, & Di Giunta, 2010), and tends to be stronger among members who share the same social ties (Brewer & Brown, 2010) — a condition relevant to village apparatus who live and interact within the same community they serve.

Based on the foregoing, this study argues that village apparatus competence affects village financial management accountability, and that this effect becomes stronger when village apparatus also exhibit a high level of prosocial behavior. Based on this argument, the research hypotheses are formulated as follows.

H1: Village apparatus competence has a positive effect on village financial management accountability.

H2: Prosocial behavior moderates (strengthens) the effect of village apparatus competence on village financial management accountability.

This study offers novelty through the use of prosocial behavior as a moderating variable in the relationship between village apparatus competence and village financial management accountability, a combination that has rarely been specifically examined in the context of village governance in Indonesia, particularly in South Sulawesi. This study aims to examine the direct effect of village apparatus competence on village financial management accountability, and to

examine the moderating role of prosocial behavior in that relationship in the western region of Bone Regency. The findings are expected to enrich the public sector accounting literature and serve as a policy basis for local governments in designing village apparatus capacity-building programs that integrate both technical and behavioral dimensions.

METHOD

This study employs a quantitative approach with a causal-associative design. The research population consists of village apparatus in the western region of Bone Regency who are directly involved in village financial management. The sample was determined through purposive sampling, with the criteria being apparatus serving as Village Head, Village Secretary, Head of Finance Affairs, or Village Treasurer. The final valid sample for analysis comprised 248 respondents from 50 villages across 10 sub-districts.

Village apparatus competence (X) was measured using 9 statement items adapted from the knowledge, skill, and attitude indicators developed by Mahayani (2017). Village financial management accountability (Y) was measured using 14 statement items covering the dimensions of transparency, reporting timeliness, and regulatory compliance (Agustiawan & Halim, 2018). Prosocial behavior (Z) was measured using 14 statement items covering the dimensions of willingness to help, empathy, cooperation, and sharing and giving, drawing on the dimensions of Prosocial Organizational Behavior Theory (Brief & Motowidlo, 1986). All items were measured using a 1-to-5 Likert scale.

Reliability testing using the Cronbach Alpha coefficient showed that all variables had very high reliability: village apparatus competence (0.949; 9 items), village financial management accountability (0.951; 14 items), and prosocial behavior (0.951; 14 items). A Kaiser-Meyer-Olkin Measure of Sampling Adequacy value of 0.966, along with a significant Bartlett Test of Sphericity (Chi-Square = 10,857.109; $p = 0.000$), confirmed the suitability of the data for further analysis.

Data were analyzed using simple linear regression to test H1, and Moderated Regression Analysis (MRA) to test H2. The analysis was conducted using SPSS 27 and included classical assumption tests for normality, heteroscedasticity, and multicollinearity prior to hypothesis testing (Ghozali, 2019).

RESULTS AND DISCUSSION

Research Results

This section presents the statistical test results for both research hypotheses. H1 was tested using simple linear regression with village apparatus competence as the single predictor of village financial management accountability. H2 was tested using an additional model incorporating prosocial behavior as a second predictor, followed by an interaction test to examine the moderating effect.

Table 1. Simple Linear Regression Results (Village Apparatus Competence on Accountability)

Model	R	R Square	Adjusted R Square	Std. Error
1	0.786	0.617	0.615	4.069

Table 1 shows an R Square value of 0.617, indicating that village apparatus competence explains 61.7% of the variation in village financial management accountability. The ANOVA results show that the regression model is significant, with an F value of 396.316 and a significance level of 0.000.

Table 2. Simple Linear Regression Coefficients

Variable	B	Std. Error	Beta	t	Sig.
Constant	20.653	2.052	-	10.065	0.000
Village Apparatus Competence	1.036	0.052	0.786	19.908	0.000

Table 2 shows a regression coefficient for village apparatus competence of 1.036, with a t-value of 19.908 and a significance level of 0.000 ($p < 0.05$), confirming that village apparatus competence has a positive and significant effect on village financial management accountability.

Table 3. Multiple Regression Model Summary (Village Apparatus Competence and Prosocial Behavior)

Model	R	R Square	Adjusted R Square	Std. Error
1	0.842	0.708	0.706	3.558

Table 3 shows that adding prosocial behavior to the model increased the R Square from 0.617 to 0.708, meaning that prosocial behavior contributes an additional 9.1% to the variation in village financial management accountability beyond the effect of competence alone.

Table 4. Multiple Regression Coefficients

Variable	B	Std. Error	Beta	t	Sig.
Constant	10.611	2.129	-	4.985	0.000
Village Apparatus Competence	0.524	0.074	0.397	7.073	0.000
Prosocial Behavior	0.454	0.052	0.492	8.763	0.000

Table 4 shows that village apparatus competence and prosocial behavior are both significant predictors of village financial management accountability ($p = 0.000$). Further interaction testing shows an interaction coefficient between village apparatus competence and prosocial behavior of 0.006, with a t-value of 3.547 and a significance level of 0.000, confirming that the moderating effect is statistically significant.

At the indicator level, prosocial behavior shows the highest mean scores on the cooperation indicator (mean 4.30) and the sharing and giving indicator (mean 4.28), while the empathy indicator ranks lowest (mean 4.18). Meanwhile, for village apparatus competence, the attitude indicator shows the lowest mean score (mean 4.07) compared to the knowledge and skill indicators.

Discussion

Direct Effect of Village Apparatus Competence on Accountability

The results of the H1 test confirm that village apparatus competence has a positive and significant effect on village financial management accountability. H1 is therefore accepted. Village apparatus who possess knowledge, skills, and an understanding of village financial management regulations tend to manage finances more professionally, transparently, and responsibly. This finding aligns with Attribution Theory, which positions competence as an internal attribution that determines work quality, and is consistent with Nislandi and Munari (2023) and Safelia (2023), who also found a positive effect of village apparatus competence on accountability.

The Reinforcement Mechanism: Prosocial Behavior as a Complement to Competence

The interaction test results show that prosocial behavior moderates (strengthens) the effect of village apparatus competence on village financial management accountability. H2 is therefore accepted. This means that village apparatus competence has a greater impact on accountability when apparatus also possess social concern and commitment to the public interest. This finding is consistent with Prosocial Organizational Behavior Theory (Brief & Motowidlo, 1986): technical competence alone is not necessarily directed toward the public

interest unless accompanied by social concern; conversely, apparatus who are both competent and prosocial will make optimal use of their knowledge and skills for the benefit of the community.

This reinforcement mechanism can be traced at the indicator level. The strength of the cooperation and sharing and giving indicators within prosocial behavior appears to complement the attitude indicator of village apparatus competence, which is the weakest indicator (mean 4.07). In other words, village apparatus with adequate technical competence but high social concern tend to apply their knowledge and skills more consistently for the public interest, thereby compensating for the limitations identified in the attitude indicator. This pattern confirms that strengthening prosocial values, particularly cooperation and willingness to share knowledge, can serve as a complementary strategy for enhancing village apparatus competence. This result is consistent with Ratnasari (2023), who found that prosocial behavior strengthens the effect of village apparatus competence on village fund management accountability, and with Wibawa and Dwirandra (2022), who found a similar pattern in the context of village fund allocation management.

Sensitivity to Socio-Cultural Context

This study's findings reinforce the argument of Savitri, Diyanto, and Herda Nik Abdullah (2023) that prosocial behavior acts as a catalyst for accountability, but diverge from the findings of Wirakusuma and Kawisana (2022) in Bali, who found that excessive prosocial behavior, in the form of strong social tolerance, can actually weaken public oversight. This divergence indicates that the moderating effect of prosocial behavior on accountability is context-dependent, hinging on the extent to which local social values promote openness or, conversely, tolerance toward irregularities. In the context of the western region of Bone Regency, the results of this study show that prosocial behavior functions as a reinforcing factor rather than a weakening one, thereby providing new empirical evidence for a region that has not been extensively studied before.

Theoretical and Practical Implications

Theoretically, these findings reinforce the application of Attribution Theory and Prosocial Organizational Behavior Theory in the context of village-level public sector accountability, while also enriching the public sector accounting literature by incorporating the behavioral dimension of apparatus as a factor that strengthens the effectiveness of organizational systems. Practically, the results of this study provide input for village governments, the Bone Regency Government, the Office of Community and Village Empowerment, and the Regional Inspectorate, suggesting that village apparatus capacity-building programs should not only focus on technical aspects of financial management through education, training, and certification, but should also build an organizational culture that fosters integrity, community concern, cooperation, and social responsibility through the cultivation of apparatus ethics and the reinforcement of public service values.

CONCLUSIONS

Based on the results of hypothesis testing and the discussion, this study draws two conclusions. First, village apparatus competence has a positive and significant effect on village financial management accountability in the western region of Bone Regency. Village apparatus who possess knowledge, skills, and an understanding of village financial management regulations are able to manage finances more professionally, transparently, and responsibly. Second, prosocial behavior moderates (strengthens) the effect of village apparatus competence on village financial management accountability. Village apparatus with high competence supported by strong

prosocial behavior are better able to manage village finances transparently, responsibly, and in the interest of the community.

These findings confirm that village financial management accountability is not determined solely by the technical capacity of apparatus, but also by their behavioral orientation toward the community's interests. Future researchers are encouraged to expand the study area to improve representativeness, incorporate additional variables such as transparency, organizational commitment, village head leadership, or the use of information technology to enrich the research model, and adopt a longitudinal design to evaluate changes in village financial management accountability over time.

IMPLICATIONS AND LIMITATIONS OF THE STUDY

This study has several limitations that warrant attention in future research. The study uses a quantitative approach with a questionnaire instrument, meaning that respondent answers are highly dependent on the perceptions of individual village apparatus and may not fully capture the underlying empirical conditions. The research object is limited to village apparatus in the western region of Bone Regency, so the findings cannot yet be generalized to other regions with different governance characteristics, organizational culture, and apparatus capacity, as illustrated by the contrasting findings from the Balinese context (Wirakusuma & Kawisana, 2022). This study also uses only one independent variable and one moderating variable, so other factors that may influence village financial management accountability remain unexamined, and it employs a cross-sectional design that captures conditions at only a single point in time.

ACKNOWLEDGMENTS

The authors would like to thank the Master of Accounting Study Program, Faculty of Economics and Business, Universitas Hasanuddin, the Bone Regency Government, the Office of Community and Village Empowerment, and all village apparatus in the western region of Bone Regency for their institutional facilitation, data support, and active participation throughout this study.

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