Self-Efficacy and Internal Control Effects on Village Fund Management Accountability

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Abstract

This research examines the influence of self-efficacy and internal control systems on village fund management accountability in North Tambusai District, Rokan Hulu Regency. Employing quantitative methodology, data from 78 village officials were analyzed through multiple linear regression using SPSS 26. Results demonstrate that both self-efficacy and internal control systems significantly and positively affect accountability, both partially and simultaneously, explaining 41.3% of accountability variance. The remaining 58.7% is attributed to factors not examined in this study. These findings emphasize the critical importance of enhancing village officials' confidence in their capabilities and strengthening internal control mechanisms to achieve optimal accountability in village fund management within Indonesian local governance contexts.

Keywords: Self-efficacy, Internal control system, Village fund accountability, Local governance, Indonesia

Introduction

Village funds represent essential governmental instruments allocated through state budgets and distributed via regional revenue and expenditure budgets (APBD) to support community development, infrastructure projects, and welfare enhancement (Susanto et al., 2021). Village financial management encompasses comprehensive processes including planning, implementation, administration, reporting, and accountability, requiring adherence to transparency, accountability, and participatory principles (Marlinah & Rahmatika, 2023). Law No. 6 of 2014 concerning Villages grants autonomous authority to village governments to manage funds independently while leveraging local assets and capabilities to improve community welfare (Republic of Indonesia, 2014).

Despite regulatory frameworks establishing management guidelines, accountability challenges persist across Indonesian villages. Pre-survey investigations in North Tambusai District, Rokan Hulu Regency, reveal critical issues including misaligned budget priorities, deteriorating infrastructure (damaged roads and unsafe bridges), inadequate community empowerment programs, insufficient public participation, and limited information accessibility (Field Survey, 2024). These deficiencies result in suboptimal infrastructure development and slow village progress despite substantial fund allocations. Such challenges necessitate comprehensive investigations into factors influencing accountability to enhance village fund management effectiveness.

Given substantial village fund budgets, effective governance requires robust accountability mechanisms. Accountability represents governmental responsibility to communities for performance outcomes and budget implementation, necessitating transparent, accountable, and participatory management processes (Pratiwi et al., 2020). Comprehensive understanding of village financial management constitutes the foundation for realizing transparency and accountability objectives (Kurnia & Haryadi, 2019). Multiple factors influence accountability outcomes, with self-efficacy and internal control systems emerging as particularly significant determinants requiring systematic investigation.

Self-efficacy, defined as individuals' confidence in their capabilities to complete tasks successfully, represents a crucial psychological factor influencing village fund management accountability (Leiwakabessy et al., 2022). Village officials with high self-efficacy demonstrate greater confidence in executing financial administration responsibilities, making appropriate decisions under pressure, and maintaining transparency throughout management processes. This confidence enables officials to control situations effectively and produce positive accountability outcomes.

Internal control systems constitute another fundamental determinant of accountability success. These systems function as managerial instruments for monitoring and controlling operations, playing strategic roles in preventing and detecting fraudulent practices while ensuring transparent fund management complying with applicable regulations (Safelia & Faisal, 2023). Effective internal control mechanisms encompass authorization procedures, segregation of duties, documentation requirements, and periodic evaluations, creating systematic frameworks ensuring operational effectiveness and financial accuracy.

This research addresses critical gaps in understanding how psychological factors (self-efficacy) and organizational mechanisms (internal control systems) jointly influence village fund management accountability within Indonesian contexts. By examining North Tambusai District specifically, this study provides empirical evidence supporting policy formulation and practical interventions enhancing accountability outcomes in rural governance settings.

Literature Review

Attribution Theory

Attribution theory provides theoretical foundations for understanding how individuals interpret behaviors by assigning them to specific causes, which may originate from internal factors including personality, motivation, and ability, or external factors such as situational constraints and environmental influences (Heider, 1958). When individuals attribute success to personal capabilities, they experience pride and enhanced motivation, influencing subsequent task engagement and performance quality (Weiner, 2010). Within organizational contexts, attribution theory explains how village officials' perceptions of their capabilities (self-efficacy) and organizational support mechanisms (internal control systems) influence their accountability behaviors and performance outcomes (Martinko et al., 2011).

The theory posits that individuals exhibiting internal locus of control, believing their actions directly influence outcomes, demonstrate higher motivation, greater persistence, and superior performance compared to those attributing outcomes to external factors (Rotter, 1966). Applied to village fund management, officials with strong self-efficacy attribute successful accountability outcomes to their competence and efforts, reinforcing accountability behaviors and enhancing management quality. Similarly, effective internal control systems provide structural support that officials perceive as enabling successful task completion, positively influencing accountability orientations.

Village Fund Management Accountability

Accountability represents the obligation of mandate recipients (stewards) to account for all actions and activities through presentation, reporting, and transparent information disclosure processes (Bovens, 2007). Within public sector contexts, accountability encompasses multiple dimensions: financial accountability (proper resource utilization), performance accountability (achieving stated objectives), legal accountability (regulatory compliance), and political accountability (responsiveness to stakeholder expectations) (Mardiasmo, 2021). For village fund management, accountability requires transparent financial administration, accurate reporting, stakeholder engagement, and demonstrable achievement of community development objectives (Nurdin & Azizah, 2021).

Effective accountability mechanisms ensure that village governments manage funds according to established procedures, policies, and legal provisions while adhering to prescribed management principles including transparency, participation, and responsiveness (Pratiwi et al., 2020). Accountability extends beyond technical compliance to encompass ethical dimensions requiring officials to act in communities' best interests, maintain integrity, and demonstrate responsible stewardship of public resources (Schillemans & Bjurstrøm, 2020).

Self-Efficacy

Self-efficacy, conceptualized by Bandura (1997), represents individuals' beliefs in their capabilities to execute actions required to produce specific performance attainments. Within organizational contexts, self-efficacy influences task choice, effort expenditure, persistence in face of obstacles, and resilience following setbacks (Stajkovic & Luthans, 1998). High self-efficacy individuals approach difficult tasks as challenges to master rather than threats to avoid, set challenging goals, maintain strong commitment, and recover quickly from setbacks (Judge & Bono, 2001).

For village fund management, self-efficacy encompasses officials' confidence in their abilities to perform financial administration tasks, make appropriate decisions, maintain transparency, ensure regulatory compliance, and communicate effectively with stakeholders (Pariska, 2024). Village officials possessing high self-efficacy demonstrate greater willingness to assume responsibilities, persist through administrative challenges, maintain accuracy under pressure, and proactively address accountability requirements. This confidence translates into superior performance outcomes including more accurate financial recording, comprehensive reporting, and effective stakeholder engagement (Leiwakabessy et al., 2022).

Self-efficacy develops through four primary sources: mastery experiences (successful task completion), vicarious experiences (observing others' success), social persuasion (encouragement from others), and physiological states (stress levels and emotional reactions) (Bandura, 1997). Training programs, mentoring arrangements, and supportive organizational cultures can enhance village officials' self-efficacy, subsequently improving accountability outcomes.

Internal Control Systems

Internal control systems encompass comprehensive procedures continuously implemented by leadership and organizational personnel to ensure goal achievement through efficient operations, reliable financial reporting, asset security, and regulatory compliance (Republic of Indonesia, 2008). The Committee of Sponsoring Organizations (COSO) framework identifies five integrated components: control environment (organizational culture and integrity), risk assessment (identifying and analyzing risks), control activities (policies and procedures), information and communication (relevant information sharing), and monitoring activities (evaluating control quality) (COSO, 2013).

Within village contexts, internal control systems include authorization procedures requiring appropriate approvals for transactions, segregation of duties preventing concentration of critical functions, documentation requirements ensuring transaction evidence, physical controls protecting assets, independent verification through reconciliations and audits, and performance reviews evaluating operation effectiveness (McNally et al., 2017). Effective systems create frameworks preventing errors and fraud, ensuring operations conform to legal requirements, and providing reasonable assurance regarding accountability achievement (Husain et al., 2023).

Strong internal control systems enhance accountability through multiple mechanisms: preventing misappropriation through segregation of duties and authorization requirements, detecting errors through reconciliation and verification procedures, ensuring accurate financial reporting through systematic documentation, demonstrating regulatory compliance through prescribed procedures, and building stakeholder confidence through transparent operations (Tobing et al., 2022). Research consistently demonstrates positive relationships between internal control quality and accountability outcomes across public sector organizations (Indriasih et al., 2022).

Hypotheses Development

Self-Efficacy and Accountability Relationship

Social cognitive theory posits that self-efficacy significantly influences performance through multiple mechanisms including goal-setting processes, effort expenditure, persistence in face of challenges, and resilience following setbacks (Bandura, 1997). Within village fund management contexts, officials with high self-efficacy demonstrate greater confidence in executing complex financial administration tasks, making appropriate decisions under uncertainty, maintaining transparency despite pressures, and ensuring regulatory compliance (Leiwakabessy et al., 2022).

Attribution theory suggests that individuals attributing success to personal capabilities experience enhanced motivation and performance quality (Weiner, 2010). Village officials with strong self-efficacy attribute accountability successes to their competence, reinforcing positive behaviors and enhancing management quality. Empirical evidence demonstrates that self-efficacy positively influences job performance, task completion quality, and organizational commitment across diverse contexts (Judge & Bono, 2001; Stajkovic & Luthans, 1998).

Within accountability contexts specifically, self-efficacy enables officials to approach complex reporting requirements as manageable challenges, maintain accuracy under time pressures, communicate effectively with multiple stakeholders, and persist through administrative obstacles. This confidence translates into superior accountability outcomes including more accurate financial recording, comprehensive reporting, proactive disclosure, and effective stakeholder engagement (Pariska, 2024).

H_1: Self-efficacy has a significant positive effect on village fund management accountability.

Internal Control System and Accountability Relationship

Agency theory emphasizes that effective internal control mechanisms mitigate information asymmetries between principals and agents, reducing agency costs and enhancing accountability (Eisenhardt, 1989). Internal controls create systematic frameworks ensuring operations conform to prescribed procedures, financial reporting accurately reflects transactions, assets remain secure, and activities comply with legal requirements (McNally et al., 2017).

Within village fund management, robust internal control systems encompassing authorization procedures, segregation of duties, documentation requirements, and monitoring mechanisms prevent errors and fraud while demonstrating regulatory compliance (Husain et al., 2023). These systems provide structural safeguards ensuring transparency, enabling accurate reporting, and building stakeholder confidence in management quality. When internal controls remain weak, error and fraud risks increase substantially; conversely, strong controls minimize malpractice possibilities and enhance accountability outcomes (Tobing et al., 2022).

Empirical research consistently supports positive relationships between internal control quality and accountability performance. Studies demonstrate that effective internal control systems significantly enhance financial reporting accuracy, regulatory compliance, asset security, and stakeholder trust across public sector organizations (Indriasih et al., 2022; Santoso et al., 2022). These findings suggest that strengthening internal control mechanisms represents a critical strategy for improving village fund management accountability.

H_2: Internal control systems have a significant positive effect on village fund management accountability.

Joint Effects of Self-Efficacy and Internal Control Systems

Resource-based view theory emphasizes that organizational performance derives from synergistic combinations of human capital (individual capabilities and confidence) and organizational systems (structural mechanisms and procedures) (Barney, 1991). Within village fund management contexts, self-efficacy represents crucial human capital enabling officials to execute complex tasks confidently and effectively, while internal control systems provide organizational infrastructure ensuring systematic, compliant, and transparent operations (Budiana et al., 2019).

The interaction between individual confidence and organizational support creates multiplicative effects on accountability outcomes. Officials with high self-efficacy operating within supportive control environments achieve superior accountability performance compared to either factor operating independently. Self-efficacy enables officials to leverage control systems effectively, while strong controls provide frameworks within which confident officials can excel (Leiwakabessy et al., 2022).

Attribution theory further suggests that combined effects of internal attributions (self-efficacy) and external support (internal controls) create optimal conditions for accountability achievement. Officials perceiving both personal capability and organizational support demonstrate highest motivation, persistence, and performance quality (Martinko et al., 2011). This theoretical integration suggests that self-efficacy and internal control systems jointly influence accountability more substantially than either factor alone.

H_3: Self-efficacy and internal control systems simultaneously have significant positive effects on village fund management accountability.

Methods

Research Design

This research employs quantitative methodology utilizing descriptive approaches to examine causal relationships between variables. The study analyzes primary data collected through structured questionnaires distributed to village officials, examining how self-efficacy and internal control systems influence accountability outcomes through multiple linear regression analysis.

Population and Sample

The research population comprises Village Consultative Body (BPD) members, village secretaries, sub-section heads (KAUR), section heads (KASI), and hamlet heads (KADUS) from 11 villages in North Tambusai District, Rokan Hulu Regency. Purposive sampling technique with judgment sampling selected appropriate respondents based on specific criteria including:

1. Direct involvement in village fund management processes
2. Minimum six months tenure in current position
3. Responsibility for financial administration or oversight functions
4. Willingness to participate voluntarily in the research

From 82 distributed questionnaires, 78 eligible responses (95% response rate) were obtained, providing adequate statistical power for multiple regression analysis and ensuring result reliability.

Data Collection Instruments

Data collection employed structured questionnaires utilizing five-point Likert scales (1 = Strongly Disagree; 5 = Strongly Agree). The instrument measured three primary constructs:

1. Self-Efficacy (X_1): 8 items measuring confidence in task completion, decision-making capabilities, problem-solving abilities, adaptability under pressure, persistence through challenges, communication effectiveness, regulatory compliance confidence, and transparency maintenance
2. Internal Control System (X_2): 8 items assessing authorization procedures, segregation of duties, documentation quality, physical controls, independent verification mechanisms, monitoring activities, compliance verification, and performance reviews
3. Village Fund Management Accountability (Y): 8 items evaluating financial transparency, reporting accuracy, regulatory compliance, stakeholder communication, information disclosure, responsibility fulfillment, resource utilization effectiveness, and community responsiveness

Analytical Techniques

Data analysis proceeded through systematic stages ensuring methodological rigor:

Data Quality Assessment:

- Validity Testing: Pearson correlation analysis with r-calculated > r-table (0.2227) at 5% significance level
- Reliability Testing: Cronbach's Alpha coefficients with threshold $\alpha > 0.60$

Classical Assumption Tests:

- Normality Test: Kolmogorov-Smirnov analysis with significance threshold $p > 0.05$
- Multicollinearity Test: Tolerance values > 0.10 and Variance Inflation Factor (VIF) < 10
- Heteroscedasticity Test: Scatterplot analysis examining residual distribution patterns

Hypothesis Testing:

- Multiple Linear Regression: Examining direct effects of self-efficacy and internal control systems on accountability
- Partial t-tests: Evaluating individual variable effects with significance level $\alpha = 0.05$
- Simultaneous F-test: Assessing joint effects of independent variables on dependent variable

All statistical analyses were conducted using SPSS version 26, ensuring computational accuracy and result reliability.

Results and Discussion

Multiple Linear Regression Analysis

Regression Equation:

$Y = 17.273 + 0.117X_1 + 0.444X_2$

Interpretation:

- Constant (17.273): Baseline accountability level when both self-efficacy and internal control systems equal zero. This theoretical baseline represents minimal accountability absent individual confidence and organizational control mechanisms.
- Self-Efficacy Coefficient (0.117): Each unit increase in self-efficacy raises accountability by 0.117 units, holding internal control constant. This positive coefficient indicates that enhancing village officials' confidence in their capabilities directly improves accountability outcomes.
- Internal Control System Coefficient (0.444): Each unit increase in internal control system quality raises accountability by 0.444 units, holding self-efficacy constant. The substantially larger coefficient compared to self-efficacy suggests that internal control systems exert stronger direct influence on accountability outcomes.

The coefficient magnitudes reveal that while both variables positively influence accountability, internal control systems demonstrate approximately 3.8 times stronger effect (0.444 vs. 0.117) than self-efficacy. This finding suggests that organizational infrastructure may overcome individual confidence limitations, while high self-efficacy alone cannot compensate for weak control systems.

Hypothesis Testing Results

Partial Significance Tests (t-tests)

Variable	Beta	t-value	t-table	Sig.	Decision
Self-Efficacy	0.200	2.077	1.665	0.041	Significant
Internal Control System	0.544	5.637	1.665	0.000	Significant

H_1 Testing: Self-efficacy demonstrates significant positive effect on accountability ($t = 2.077 > 1.665$; $p = 0.041 < 0.05$; $\beta = 0.200$). Therefore, H_1 is accepted. The standardized coefficient ($\beta = 0.200$) indicates moderate effect size, suggesting that one standard deviation increase in self-efficacy raises accountability by 0.200 standard deviations.

H_2 Testing: Internal control systems significantly affect accountability ($t = 5.637 > 1.665$; $p = 0.000 < 0.05$; $\beta = 0.544$). Therefore, H_2 is accepted. The substantial standardized coefficient ($\beta = 0.544$) indicates strong effect size, with one standard deviation increase in internal control quality raising accountability by 0.544 standard deviations, representing the dominant accountability determinant.

Simultaneous Test (F-test)

ANOVA results:

Source	Sum of Squares	df	Mean Square	F	Sig.
Regression	129.457	2	64.729	26.438	0.000
Residual	183.595	75	2.448		
Total	313.051	77			

H_3 Testing: Self-efficacy and internal control systems jointly exert significant positive effects on accountability ($F = 26.438$; $p = 0.000 < 0.05$). Therefore, H_3 is accepted. The highly significant F-statistic confirms that both variables simultaneously influence accountability substantially more than either variable independently.

Coefficient of Determination (R^2)

Measure	Value
R	0.643
R^2	0.413
Adjusted R^2	0.398

The adjusted R^2 value (0.398 or 39.8%) indicates that self-efficacy and internal control systems jointly explain approximately 40% of accountability variance. The remaining 60.2% is attributable to factors not examined in this study, potentially including leadership quality, organizational culture, community participation, technological utilization, competence levels, and external environmental factors. The moderate explanatory power suggests that while these variables significantly influence accountability, comprehensive accountability enhancement requires addressing multiple determinants simultaneously.

Discussion

Self-Efficacy Effect on Village Fund Management Accountability

Self-efficacy significantly and positively influences village fund management accountability ($\beta = 0.200$; $p = 0.041$), supporting H_1. This finding validates social cognitive theory propositions that individuals' confidence in their capabilities directly influences performance outcomes through enhanced goal-setting, greater effort expenditure, increased persistence, and improved resilience (Bandura, 1997). Village officials possessing high self-efficacy demonstrate superior confidence in executing complex financial administration tasks, making appropriate decisions under uncertainty, maintaining transparency despite pressures, and ensuring regulatory compliance.

Attribution theory further explains these findings by suggesting that officials with strong self-efficacy attribute accountability successes to personal competence, reinforcing positive behaviors and enhancing management quality (Weiner, 2010). This confidence enables officials to approach complex reporting requirements as manageable challenges rather than insurmountable obstacles, maintain accuracy under time pressures, communicate effectively with diverse stakeholders, and persist through administrative difficulties. The moderate effect size ($\beta = 0.200$) indicates that self-efficacy represents an important though not dominant accountability determinant, operating synergistically with organizational factors including internal controls.

Results corroborate research by Leiwakabessy et al. (2022) demonstrating that self-efficacy significantly enhances accountability outcomes through improved decision quality, enhanced transparency behaviors, and stronger commitment to regulatory compliance. Similarly, Pariska (2024) found that village officials with high self-efficacy maintain superior accountability standards through confident task execution and proactive problem-solving. These consistent findings across multiple contexts confirm self-efficacy's critical role in village fund management accountability.

Practical implications suggest that enhancing village officials' self-efficacy through targeted interventions could substantially improve accountability outcomes. Training programs emphasizing mastery experiences (successful task completion), vicarious learning (observing competent peers), social persuasion (encouragement and recognition), and stress management (reducing physiological barriers) can effectively build self-efficacy (Bandura, 1997). Organizations should implement mentoring arrangements pairing experienced officials with novices, provide regular positive feedback recognizing accomplishments, and create supportive environments encouraging skill development and confidence building.

Internal Control System Effect on Village Fund Management Accountability

Internal control systems significantly and positively affect accountability ($\beta = 0.544$; $p = 0.000$), supporting H_2. This finding strongly validates agency theory propositions that effective control mechanisms mitigate information asymmetries, reduce agency costs, and enhance accountability through systematic monitoring and verification procedures (Eisenhardt, 1989). The substantial effect size ($\beta = 0.544$) indicates that internal control systems represent the dominant accountability determinant within this study, exerting approximately 2.7 times stronger influence than self-efficacy.

Robust internal control systems encompassing authorization procedures, segregation of duties, comprehensive documentation, physical safeguards, independent verification, and monitoring activities create systematic frameworks ensuring operations conform to prescribed procedures, financial reporting accurately reflects transactions, assets remain secure, and activities comply with legal requirements (McNally et al., 2017). These mechanisms prevent errors and fraud while demonstrating regulatory compliance, building stakeholder confidence in management quality, and enabling transparent operations (Husain et al., 2023).

The finding aligns with extensive empirical evidence demonstrating positive relationships between internal control quality and accountability performance. Husain et al. (2023) found that strong internal controls significantly enhance financial reporting accuracy and regulatory compliance within Indonesian village contexts. Tobing et al. (2022) demonstrated that effective internal control systems substantially improve accountability through error prevention, fraud deterrence, and transparency enhancement. Indriasih et al. (2022) confirmed that internal control quality represents a critical accountability determinant across diverse public sector organizations.

The dominant effect of internal controls compared to self-efficacy suggests that organizational infrastructure may compensate for individual confidence limitations. Well-designed control systems create frameworks within which even less confident officials can achieve acceptable accountability standards through systematic procedures, clear guidelines, and verification mechanisms. Conversely, high self-efficacy alone cannot compensate for weak control systems, as individual confidence remains insufficient without organizational support structures ensuring systematic, compliant operations.

Practical implications emphasize prioritizing internal control system strengthening as a primary accountability enhancement strategy. Village governments should implement comprehensive control frameworks encompassing all transaction stages from initiation through final reporting, ensure adequate segregation of duties preventing authority concentration, establish clear authorization procedures requiring appropriate approvals, maintain comprehensive documentation providing audit trails, conduct regular reconciliations and independent verifications, and implement ongoing monitoring evaluating control effectiveness (COSO, 2013).

Joint Effects of Self-Efficacy and Internal Control Systems

Self-efficacy and internal control systems jointly exert significant positive effects on accountability ($F = 26.438$; $p = 0.000$), supporting H_3. This finding validates resource-based view theory propositions that organizational performance derives from synergistic combinations of human capital (individual capabilities and confidence) and organizational systems (structural mechanisms and procedures) (Barney, 1991). The highly significant F-statistic confirms that both variables simultaneously influence accountability substantially more effectively than either variable independently.

The adjusted R^2 value (0.398) indicates that self-efficacy and internal control systems jointly explain approximately 40% of accountability variance, representing moderate explanatory power. This finding suggests that while these variables significantly influence accountability, comprehensive accountability enhancement requires addressing multiple determinants simultaneously. The remaining 60% variance attributable to unexamined factors potentially includes leadership quality, organizational culture characteristics, community participation levels, information technology utilization, personnel competence, training adequacy, resource availability, and external environmental factors (Budiana et al., 2019).

The interaction between individual confidence and organizational support creates conditions enabling optimal accountability achievement. Officials with high self-efficacy operating within supportive control environments leverage systematic procedures confidently and effectively, while strong controls provide frameworks within which confident officials can excel. Conversely, weak controls undermine even highly confident officials' effectiveness, while strong controls cannot fully compensate for officials lacking confidence to utilize available mechanisms effectively.

Attribution theory further explains joint effects by suggesting that combined influences of internal attributions (self-efficacy) and external support (internal controls) create optimal conditions for accountability achievement (Martinko et al., 2011). Officials perceiving both personal capability and organizational support demonstrate highest motivation, persistence, and performance quality. This perception synergy enhances accountability behaviors beyond additive effects of individual factors.

Practical implications emphasize implementing integrated strategies combining human capital development with organizational infrastructure strengthening. Organizations should not prioritize either self-efficacy enhancement or internal control improvement exclusively, but rather develop comprehensive approaches addressing both dimensions simultaneously. Training programs should build officials' confidence while simultaneously strengthening control systems, creating mutually reinforcing dynamics wherein confident officials effectively leverage strong controls, and strong controls provide supportive frameworks building officials' confidence through successful experiences.

Theoretical Contributions

This research contributes to accountability literature by empirically validating the joint influences of psychological factors (self-efficacy) and organizational mechanisms (internal control systems) within Indonesian village governance contexts. Findings extend social cognitive theory applications to public sector settings, confirming that self-efficacy significantly influences accountability outcomes through enhanced confidence, persistence, and resilience. Results validate agency theory propositions that effective control mechanisms substantially enhance accountability through systematic monitoring, verification, and compliance assurance.

The study advances understanding of relative factor importance, demonstrating that organizational infrastructure (internal controls) exerts stronger influence than individual psychological factors (self-efficacy), though both contribute significantly. This finding suggests hierarchical intervention priorities wherein organizational system strengthening provides foundations upon which human capital development builds. The moderate explanatory power (40%) confirms accountability's multifaceted nature, encouraging future research examining additional determinants including leadership, culture, participation, and technology.

Practical Implications

Findings offer actionable guidance for village governments, policymakers, and development practitioners:

For Village Governments:

1. Prioritize Internal Control System Strengthening: Implement comprehensive control frameworks encompassing authorization procedures, segregation of duties, documentation requirements, verification mechanisms, and monitoring activities. Ensure controls address all transaction stages from initiation through final reporting.
2. Enhance Officials' Self-Efficacy: Develop targeted training programs emphasizing mastery experiences, vicarious learning, social persuasion, and stress management. Implement mentoring arrangements, provide regular positive feedback, and create supportive environments encouraging confidence building.
3. Adopt Integrated Approaches: Combine control system strengthening with confidence building, creating mutually reinforcing dynamics wherein confident officials effectively leverage strong controls, and strong controls provide supportive frameworks building confidence through successful experiences.
4. Conduct Regular Evaluations: Assess both control effectiveness and officials' confidence levels periodically, identifying specific weaknesses requiring targeted interventions. Use evaluation results to refine training programs and control mechanisms continuously.

For Policymakers:

1. Establish Control Standards: Develop comprehensive guidelines specifying minimum internal control requirements for village fund management, ensuring consistent quality across jurisdictions. Provide implementation support including templates, training materials, and technical assistance.

2. Invest in Capacity Development: Allocate resources for continuous training programs enhancing both technical competencies and psychological factors including self-efficacy. Ensure programs address knowledge, skills, and confidence dimensions comprehensively.
3. Create Support Systems: Establish help desks, online resources, and peer learning networks enabling villages to access guidance, share best practices, and learn from successful implementations. Foster communities of practice facilitating knowledge exchange.
4. Monitor Implementation Quality: Conduct regular assessments evaluating control effectiveness and accountability outcomes across villages. Use assessment findings to identify systemic weaknesses requiring policy adjustments or additional support.

For Researchers:

1. Expand Theoretical Frameworks: Investigate additional psychological factors including self-esteem, locus of control, and emotional intelligence, examining their independent and interactive effects on accountability outcomes.
2. Examine Mediating Mechanisms: Explore pathways through which self-efficacy and internal controls influence accountability, potentially including transparency perceptions, stakeholder trust, reporting quality, and compliance behaviors.
3. Investigate Moderating Factors: Analyze how contextual variables including leadership quality, organizational culture, resource availability, and community characteristics moderate relationships between self-efficacy, internal controls, and accountability.
4. Conduct Longitudinal Studies: Track accountability evolution over time, examining sustained effects of self-efficacy interventions and control system improvements, capturing learning curves and behavioral change processes.

Conclusion

This research examined the influence of self-efficacy and internal control systems on village fund management accountability in North Tambusai District, Rokan Hulu Regency. Through quantitative analysis of 78 village officials using multiple linear regression, several key conclusions emerge:

Individual Effects: Self-efficacy ($\beta = 0.200$; $p = 0.041$) and internal control systems ($\beta = 0.544$; $p = 0.000$) both demonstrate significant positive effects on accountability. Internal control systems emerge as the dominant determinant, exerting approximately 2.7 times stronger influence than self-efficacy. This finding suggests that organizational infrastructure provides critical foundations for accountability achievement, though individual confidence remains an important complementary factor.

Simultaneous Effect: Self-efficacy and internal control systems jointly exert highly significant positive effects on accountability ($F = 26.438$; $p = 0.000$), validating integrated approaches combining human capital development with organizational system strengthening. The synergistic relationship between individual confidence and organizational support creates optimal conditions for accountability achievement.

Explanatory Power: The model explains 39.8% of accountability variance (adjusted $R^2 = 0.398$), indicating moderate explanatory power. The remaining 60.2% is attributed to factors not examined in this study, including leadership quality, organizational culture, community participation, technological utilization, competence levels, training adequacy, resource availability, and external environmental factors. This finding confirms accountability's multifaceted nature, requiring comprehensive approaches addressing multiple determinants simultaneously.

Theoretical Implications: Results validate social cognitive theory and agency theory applications within public sector contexts, confirming that both psychological factors (self-efficacy) and organizational mechanisms (internal control systems) significantly influence accountability outcomes. The dominant effect of internal controls over self-efficacy suggests hierarchical intervention priorities wherein organizational infrastructure strengthening provides foundations for human capital development.

Practical Implications: Findings emphasize the necessity of implementing integrated strategies combining internal control system strengthening with self-efficacy enhancement. Village governments should prioritize comprehensive control frameworks while simultaneously developing officials' confidence through targeted training, mentoring, and supportive organizational cultures. Policymakers should establish control standards, invest in capacity development, create support systems, and monitor implementation quality continuously.
Limitations: This research acknowledges several limitations including cross-sectional design limiting causal inference, single district focus restricting generalizability, self-reported measures potentially introducing response biases, and moderate explanatory power indicating unexplored determinants. Future research should address these limitations through longitudinal designs, expanded geographical coverage, multi-method approaches, and additional variable examination.

Recommendations for Future Research:

1. Expand Geographical Coverage: Conduct multi-district or multi-regional studies enhancing generalizability and capturing contextual variations affecting accountability outcomes.
2. Employ Longitudinal Designs: Track accountability evolution over time, examining sustained effects of interventions and capturing behavioral change processes.
3. Incorporate Additional Variables: Investigate leadership quality, organizational culture, community participation, technological utilization, and competence levels as potential accountability determinants.
4. Examine Mediating and Moderating Mechanisms: Explore pathways and contextual factors influencing relationships between self-efficacy, internal controls, and accountability.
5. Utilize Mixed Methods: Combine quantitative analyses with qualitative investigations providing deeper insights into underlying mechanisms and contextual factors.

In conclusion, this research provides empirical evidence supporting the critical importance of both self-efficacy and internal control systems in enhancing village fund management accountability. By implementing integrated approaches that strengthen organizational infrastructure while building officials' confidence, village governments can achieve optimal accountability outcomes, ultimately advancing transparent, effective, and responsible rural governance in Indonesia.

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