The Impact of Village Fund Management Accountability, Digitalization of Village Financial Reporting, and Village Policy on Village Sustainable Development Goals (SDGs) in Aceh Tamiang Regency

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ABSTRACT

This study aims to analyze the influence of accountability in village fund management, digitalization of village financial reporting and village policies on village Sustainable Development Goals (SDGs) in Aceh Tamiang Regency, the type of data used in this study is quantitative data. The data used in this study are primary data obtained through the distribution of questionnaires distributed to 192 respondents involved in the village fund management process in 48 villages in Aceh Tamiang Regency. The data analysis method used in this study is multiple linear regression analysis using SPSS software version 27. The results of the study indicate that accountability in village fund management and digitalization of village financial reporting have a significant effect on Village Sustainable Development Goals (SDGs), while village policies do not have a significant effect on Village Sustainable Development Goals (SDGs) in Aceh Tamiang Regency.

Keywords: Accountability, Digitalization, Village policies, Village Sustainable Development Goals (SDGs)

1. INTRODUCTION

The primary objective of national development is to ensure the welfare of society, as is also the case in Indonesia. The Indonesian government continues to pursue development in all regions, both urban and rural. However, in practice, the government often encounters challenges such as disparities between rural and urban development, which are caused by the unequal economic conditions of Indonesian society. To address this issue, the government has adopted a strategy of placing greater emphasis on rural development. Villages are the most essential component in the entire process of nation-building in Indonesia, as each region of the country is composed of villages. Villages serve as centers for organizing and facilitating various activities aimed at fulfilling community needs (Yupita & Juita, 2020).

A village is a community group that possesses the authority to regulate and manage governmental affairs and the interests of its people based on customary practices. Villages carry the responsibility of preserving cultural heritage, developing infrastructure, and leading development by engaging broad community participation to maximize local potential. This is achieved by prioritizing effective, transparent, and accountable governance in carrying out

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activities that enhance community welfare and position the village as the subject of development. To improve community welfare and foster rural development, it is important to achieve the Village Sustainable Development Goals (SDGs).

According to Setiya et al. (2024), the Sustainable Development Goals (SDGs) represent a global commitment of 193 United Nations member states to implement a new global development framework known as *"Transforming Our World: The 2030 Agenda for Sustainable Development."* The Government of the Republic of Indonesia, as part of the global community, is firmly committed to implementing the SDGs to support both national and global development goals that mutually reinforce one another. This commitment has been formalized through regulations, including Presidential Regulation No. 59 of 2017 on the Implementation of the Achievement of Sustainable Development Goals, which also encompasses the Village SDGs.

According to Afrilia et al. (2024), the Village SDGs serve as a framework for continuing development programs that cover poverty alleviation, health, education, food security and nutrition, as well as broader economic, social, and environmental goals. The Village SDGs program aims to foster more peaceful, inclusive, and prosperous communities. The implementation of Village SDGs is supported through government funding in the form of village funds.The central government allocates funding to villages in the form of village funds to help them achieve the Village SDGs. These funds are sourced from the State Budget (APBN), transferred through the Regional Budget (APBD) of regencies or municipalities, and are used to finance governance, development, community development, and community empowerment.

The Village SDGs are an innovation in the implementation of SDGs in Indonesia. The Ministry of Villages has adopted the 17 global SDGs and added one additional goal reflecting village specificity. Given the diverse nature of these objectives, the implementation of Village SDGs requires collaboration with multiple stakeholders to ensure their successful achievement. Below are the scores or levels of achievement of the Village SDGs in Aceh Tamiang Regency, as recorded in the village information system.

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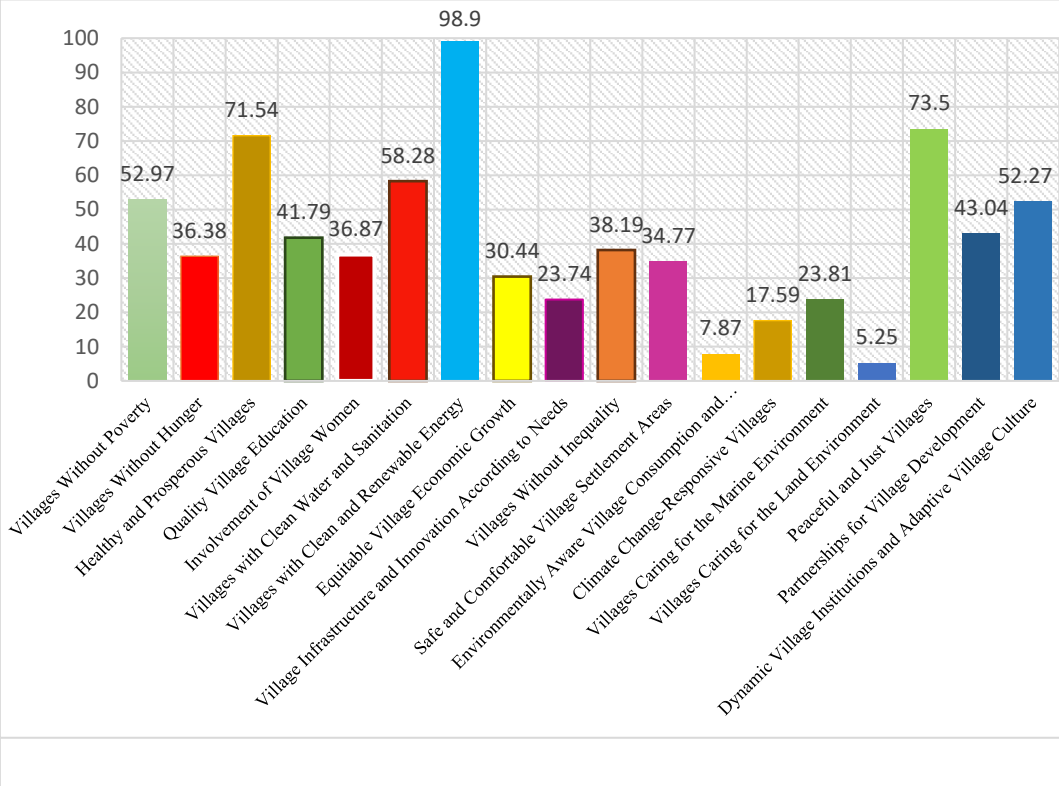
Figure 1.1

SDGs Scores for Villages in Aceh Tamiang Regency



Based on available data, the achievement level of the Village Sustainable Development Goals (SDGs) in Aceh Tamiang Regency stands at 41.51% out of the 18 established Village SDGs. This achievement is relatively low compared to the ideal target, which should approach 100%. Aceh Tamiang Regency has a large number of villages with uneven levels of SDG attainment and is one of the districts in Aceh Province that receives significant allocations of village funds. The regency also exhibits diverse village characteristics in terms of geography, society, and economy, which results in varying approaches to village fund management and policy implementation. However, the fact that Village SDG achievement remains below 50% highlights the need for evaluation of village fund management, financial reporting, and local policies. The low levels of progress in goals such as zero hunger, quality education, women's empowerment, inclusive economic growth, infrastructure and innovation according to local needs, reduced inequalities, safe and sustainable housing, environmentally conscious consumption and production, climate action, protection of marine and terrestrial ecosystems, and partnerships for village development—which remain below 50%—reflect the suboptimal implementation of this

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program in Aceh Tamiang Regency. This indicates serious challenges in the implementation of village programs and policies aimed at achieving the SDGs.

Every year, the government allocates substantial funds to villages. According to the Aceh Village Community Empowerment Office (DPMG), Rp 3.40 trillion in village funds was distributed in 2024 to communities across Aceh through various programs ranging from community empowerment to food security at the village (*gampong*) level (https://dpmg.acehprov.go.id/). Therefore, accountability in managing village funds is crucial and requires constant oversight. Accountable village financial management entails responsibility from planning and implementation to administration and reporting. The realization of accountability is one of the primary goals of public sector reform. In general, accountability is defined as the obligation to account for successes or failures in implementation. Article 79, paragraph (1) of Law No. 6 of 2014 stipulates that village governments must prepare village development plans within their authority, aligned with district or municipal development planning.

According to Sengaji & Asyik (2018), accountability involves providing financial information to the public and users, enabling them to assess the government's responsibility for all activities carried out. Furthermore, accountability is a governmental effort to create better governance based on the principles of good governance. Good governance is characterized by responsible, efficient, and effective state administration while maintaining constructive synergy between the state, the private sector, and society. Accountability is expected to improve the quality and performance of government institutions, fostering transparency and a public-oriented administration. Handayani et al. (2023) emphasize that village financial management must be carried out based on accountability, meaning that the government must be able to justify the authority it exercises to those involved in budget preparation. The concept of accountability in village fund management includes operational discipline and budgetary compliance. Article 3 of Law No. 28 of 1999 further explains that all activities and results of state administration must be accountable to the people as the ultimate sovereign. Accountability in village fund management plays a critical role in achieving Village SDGs, as these funds are the primary source of financing for development programs targeted at the 18 SDGs. If village funds are managed transparently and accountably, villages can focus more effectively on priority SDG programs such as poverty alleviation, education, health, and basic infrastructure. However, the relatively low achievement of 41.51% suggests that accountability in fund management may still need improvement. Accountability helps minimize fraud and enables citizens to monitor fund management, thereby fostering progress, welfare, and ultimately supporting the achievement of Village SDGs.

Research on the effect of accountability in village fund management on Village SDGs demonstrates a significant influence (Afrilia et al., 2024). These results align with Handayani et

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al. (2023), who also confirmed the significant positive effect of accountability. However, Sengaji & Asyik (2018) found that accountability in village fund management negatively affected village development. Village SDGs encompass not only economic aspects but also technology. In today's era of globalization, many tasks can be facilitated through digital technology. Digitalization refers to the transformation of information from printed to digital formats, including in accounting such as financial reporting. Digitalization of financial reporting enhances efficiency and effectiveness in village government services, making them faster, easier, and more efficient. It also strengthens accountability and transparency in village fund management, thereby contributing to the achievement of Village SDGs.

The use of information technology in village financial reporting serves to monitor village progress in implementing funding and development consistent with central government expectations. It provides adequate resources to village governments to accelerate SDG achievement at the village level. A key factor in this success is community participation and government policy in the development process. Digitalization facilitates more efficient, accurate, and accessible reporting for stakeholders, including central government and local communities. It also serves as a monitoring tool to ensure that village funds are used appropriately and effectively.

Handayani et al. (2023) found that digitalization of village financial reporting significantly affects Village SDGs. This aligns with Diyanto & Musfi (2022), who noted that financial management applications simplify reporting processes. Conversely, Afrilia et al. (2024) argued that digitalization of village financial reporting does not significantly affect Village SDGs. According to Iskandar (2020), rural development must adapt to local conditions, integrating SDGs with local policies to address complex rural challenges. Strengthening urban–rural interactions can boost rural economic growth and farmers' income. Given the varying growth patterns of villages, sustainable implementation of Village SDGs requires village regulations (*peraturan desa*) formulated collectively by stakeholders. Such regulations are expected to serve as guidelines for village governments in implementing development. Sengaji & Asyik (2018) describe village government policies as legal products since each village government has legally recognized authority, albeit on a small administrative scale. Village policies are formalized in village regulations, which elaborate on higher-level laws. These regulations are not intended to exercise absolute autonomy but rather delegated autonomy under district or municipal oversight.

Nevertheless, villages retain the right to participate in determining national development directions in general and village development in particular. On the other hand, village policies supporting SDG achievement are critical for success. Effective policies can enhance community participation, stakeholder collaboration, and optimal utilization of village budgets. Without SDG-

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aligned policies, village fund allocation and development efforts may become inefficient or misdirected. Overall, the 41.51% achievement rate indicates that Aceh Tamiang Regency still requires significant improvement in accountability, digitalization, and policy alignment to accelerate SDG attainment at the village level. Dewi & Sapari (2020) found that village policies positively affect village development, a result consistent with Jaro et al. (2023). However, Novitasari & Asyik (2019) reported that village policies do not significantly affect community welfare.

2. LITERATURE REVIEW

2.1. Stewardship Theory

According to Davis et al. (1997) in Dewi & Sapari (2020), stewardship is a theory that describes a situation where managers are not motivated by individual goals, but rather prioritize their primary outcome goals for the benefit of the organization. In stewardship theory, managers will behave in the common interest. When the interests of stewards and owners diverge, stewards will seek to cooperate rather than oppose them because stewards perceive the common interest and acting in accordance with the owner's behavior is a rational consideration, as stewards prioritize efforts to achieve organizational goals (Raharjo, 2007). Stewardship theory is applied in public sector accounting research, such as in government and non-profit organizations. Since its inception, public sector accounting has been used to provide information on the relationship between stewards (government) and principals (society). Because there are many demands in management, one of which is accountability. Principals struggle to achieve this; therefore, reliable financial management is needed, namely stewardship (government). The implications of Stewardship Theory explain that the role of local government is as an institution that can be trusted to carry out actions in accordance with the public interest (Dewi & Sapari, 2020).

2.2. Village Sustainable Development Goals (SDGs)

According to Kurniawan & Artisa (2023), the Village Sustainable Development Goals (SDGs) are a follow-up to Presidential Regulation of the Republic of Indonesia Number 59 of 2017, which outlines the implementation of sustainable development goals. This is localized in the 2020 Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration concerning general guidelines for village development and village community empowerment. This regulation states that the Village SDGs are an integrated village development effort to accelerate the achievement of sustainable development in every village in Indonesia. According to Boekoesoe & Maksum (2022), village development is an effort to improve the quality of life and well-being of village communities. The objectives of

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village development, according to Law No. 6 of 2014 concerning Villages, are to improve the welfare of village communities and the quality of life, as well as poverty alleviation through meeting basic needs, developing village facilities and infrastructure, developing local economic potential, and utilizing natural resources and the environment sustainably. Accountability in Village Fund Management.

Village government accountability can be seen in the planning, implementation, and reporting stages and can be accounted for administratively, technically, and legally. Accountability can be seen in how the village government manages village finances, particularly village funds, and how it accepts the aspirations of the village community and how the community participates in supporting the success of planned programs. Information provided to the community is conveyed clearly and accompanied by activity information boards to implement the principles of transparency and accountability (Kurnia et al., 2019).

2.3. Digitizing Village Financial Reporting

Nowday digital era, digital administration platforms are a crucial tool for village officials to manage data, finances, and various other public services effectively and efficiently. A crucial village activity is village administration, as stipulated in Minister of Home Affairs Regulation Number 32 of 2006 concerning Village Administration Guidelines. Village Government Administration is the recording of data and information regarding village government activities related to their duties and authorities, namely the administration of village government affairs. In administering village affairs, the village government is obligated to record various data and information in registers/model books according to its affairs and interests (Anwar & Rohman, 2020).

2.4. Village Policy

Public policy is a series of actions or activities proposed by an individual, group, or government within a specific environment where obstacles (difficulties) and possibilities (opportunities) exist, where the policy is proposed to be useful in achieving the intended goal (Agustino, 2014). According to Tahir (2013), policy is a purposeful action undertaken by an individual or a group of actors to solve a problem.

3. METHODOLOGY

3.1. Research Design

The type of data used in this study is quantitative data to determine the impact of village fund management accountability, digitalization of village financial reporting, and village policies on the Sustainable Development Goals (SDGs) in Aceh Tamiang Regency. The data source was obtained from distributing questionnaires to 192 respondents involved in village

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fund management in Aceh Tamiang Regency. The sampling technique used was cluster sampling.

3.2. Sample

A sample is a subset of a population selected to represent the entire population. To ensure equitable distribution of the sample, Aceh Tamiang Regency was grouped using a cluster sampling method based on geographic regions, consisting of urban, coastal, lowland, and highland areas. Each cluster will represent different geographic and social characteristics in village fund management, thus providing a more comprehensive picture of village fund management accountability, digitalization of village financial reporting, and village policies within the Village Sustainable Development Goals (SDGs).

3.3. Data Collection

The method used in this research is a literature study and collecting data by questionnaire survey. The measurement of research in respondents' opinions is using a Likert scale. The Likert scale is used in this research as a measure of an individual or group's perception of social phenomena consisting of 5 options as follows: Strongly Disagree (STS), Disagree (TS), Neutral (N), Agree (S), Strongly Agree (SS).

3.4. Data Analysis

The analytical techniques used include descriptive statistical analysis, data instrument quality testing, classical assumption testing, and multiple linear regression analysis. The objective of the analysis is to determine the effect of village fund management accountability, digitalization of village financial reporting, and village policies on the Village Sustainable Development Goals (SDGs). In this study, the data obtained were processed using SPSS (Statistical Program for Social Science) version 27.

4. RESULTS AND DISCUSSION

4.1. Result

Validity testing is conductedto assess whether the items in a questionnaire can be used legally. One common method for measuring questionnaire validity is the Pearson correlation coefficient.

Tabel 1
Hasil Uji Validities

Variabel	Indicator	R count	R Table	*Sig.* (*2 tailed*)	Description
Accountability of Village Fund Management (X_1)	X1.1	0,721	0,141	0,000	Valid
	X1.2	0,727	0,141	0,000	Valid
	X1.3	0,763	0,141	0,000	Valid
	X1.4	0,661	0,141	0,000	Valid

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Variabel	Indicator	R count	R Table	*Sig.* (*2 tailed*)	Description
Digitalization of Village Financial Reporting (X_2)	X1.5	0,592	0,141	0,000	Valid
	X1.1	0,844	0,141	0,000	Valid
	X1.2	0,899	0,141	0,000	Valid
	X1.3	0,766	0,141	0,000	Valid
	X1.4	0,818	0,141	0,000	Valid
Village Policy (X_3)	X1.1	0,782	0,141	0,000	Valid
	X1.2	0,778	0,141	0,000	Valid
	X1.3	0,759	0,141	0,000	Valid
	X1.4	0,728	0,141	0,000	Valid
Village Sustainable Development Goals (SDGs) (Y)	X1.1	0,719	0,141	0,000	Valid
	X1.2	0,792	0,141	0,000	Valid
	X1.3	0,718	0,141	0,000	Valid
	X1.4	0,690	0,141	0,000	Valid
	X1.5	0,631	0,141	0,000	Valid
	X1.6	0,581	0,141	0,000	Valid
	X1.7	0,586	0,141	0,000	Valid
	X1.8	0,563	0,141	0,000	Valid

Source: Processed data, 2025

Based on the table above, it can be seen that the statements in the independent and dependent variables have a calculated r value > table r value and a significance level less than 0.05. Therefore, it can be concluded that all the indicators used in the questions are valid.

Reliability Test

Table 2
Reliability Test Results

Variabel	*Cronbach's Alpha*	Description
Accountability of Village Fund Management (X_1)	0,730	reliabel
Digitalization of Village Financial Reporting (X_2)	0,851	reliabel
Village Policy (X3)	0,759	reliabel
Village Sustainable Development Goals (SDGs) (Y)	0,813	reliabel

Source: Processed data, 2025

Based on the reliability test results table, it can be concluded that the variables used in this study demonstrate a good level of reliability, indicated by a Cronbach's Alpha value exceeding 0.70.

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Normality Test

Table 3
Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		192
Normal Parameters[a,b]	*Mean*	0.0000000
	Std. Deviation	.08580455
Most Extreme Differences	*Absolute*	0.058
	Positive	0.058
	Negative	-0.034
Test Statistic		0.058
Asymp. Sig. (2-tailed)		0.200

Source: Processed data, 2025

Based on the normality test results table, it can be concluded that the data is normally distributed. This is because the asymp. sig. (2-tailed) value is 0.200, which is greater than the probability limit of 0.05.

Uji Multikolinearitas

Table 4
Multicollinearity Test Results

Model	*Collinearity Statistics*	
	Tolerance	VIF
X_1	0,895	1,118
X_2	0,863	1,159
X_3	0,906	1,103

Source: Processed data, 2025

Based on the table above, it can be concluded that the regression model does not experience multicollinearity problems because the tolerance value is greater than 0.10 and the VIF value is less than 10. Therefore, the regression model is suitable for use.

Uji Heteroskedastisitas

As shown in the table below., it can be seen that each variable has a significance value > 0.05, indicating that there are no significant problems with uneven variance, or in other words, the regression model is free from heteroscedasticity.

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Table 5
Heteroscedasticity Test Results

Coefficients[a]

Model		*Unstandardized Coefficients*		*Standardized Coefficients*	t	*Sig.*
		B	*Std. Error*	*Beta*		
1	*(Constant)*	-0,010	0,055		-0,174	0,862
	X1	0,004	0,002	0,140	1,831	0,069
	X2	-0,001	0,002	-0,038	-0,487	0,627
	X3	0,001	0,003	0,017	0,227	0,820

Source: Processed data, 2025

Multiple Linear Regression Analysis

Table 6
Multiple Linear Regression Test Results

Coefficients[a]

Model		*Unstandardized Coefficients*		*Standardized Coefficients*	t	*Sig.*
		B	*Std. Error*	*Beta*		
1	*(Constant)*	4.826	2,934		1,644	0,102
	X1	0,620	0,113	0,340	5,467	0,000
	X2	0,538	0,097	0,350	5,519	0,000
	X3	0,202	0,133	0,094	1,517	0,131

Source: Processed data, 2025

Based on the table above, the multiple linear regression equation that can be constructed in this study is as follows: $Y = 4.826 + 0.620X1 + 0.538X2 + 0.202X3 + e$

Based on the results of the multiple linear regression equation above, the following results are obtained.

1. The constant value of 4.826 indicates that when the independent variables (village fund management accountability, digitalization of village financial reporting, and village policies) are assumed constant, the dependent variable (Village Sustainable Development Goals (SDGs)) is 4.826.
2. The coefficient of the village fund management accountability variable (X1) is 0.620, indicating a positive relationship. This means that for every 1 point increase in the village fund management accountability variable, the achievement of the Village Sustainable Development Goals (SDGs) in Aceh Tamiang Regency will increase by 62%.
3. The coefficient of the financial reporting digitalization variable (X2) is 0.538, meaning that for every one-point increase in the transparency variable, the Sustainable Development Goals (SDGs) for villages in Aceh Tamiang Regency will increase by 53.8%.

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4. The coefficient of village policy (X3) is 0.202, meaning that for every one-point increase in the accountability variable, the Sustainable Development Goals (SDGs) for villages in Aceh Tamiang Regency will increase by 20.2%.

T-test (Uji Test)

Table 7
Partial Test

Coefficients[a]

Model		*Unstandardized Coefficients*		*Standardized Coefficients*	t	*Sig.*
		B	*Std. Error*	*Beta*		
1	*(Constant)*	4.826	2,934		1,644	0,102
	X1	0,620	0,113	0,340	5,467	0,000
	X2	0,538	0,097	0,350	5,519	0,000
	X3	0,202	0,133	0,094	1,517	0,131

Source: Processed data, 2025

Based on the partial test results in the table above, the following findings were obtained:

1. Village Fund Management Accountability has a positive and significant effect on village Sustainable Development Goals (SDGs), with a statistical significance value of 0.000 < 0.05 and a coefficient of 0.620 indicating a positive trend.
2. Digitization of Village Financial Reporting has a positive and significant effect on village Sustainable Development Goals (SDGs), with a statistical significance value of 0.000 < 0.05 and a coefficient of 0.538 indicating a positive trend.
3. Village policies have a positive but insignificant effect on village Sustainable Development Goals (SDGs), with a statistical significance value of 0.131 > 0.05 and a coefficient of 0.202 indicating a positive trend.

Coefficient of Determination Test

Table 8
Coefficient of Determination Results

Model Summary[b]

Model	R	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	.591[a]	0.349	0.339	2.68777

Source: Processed data, 2025

Based on the table above, the Adjusted R Square value is 0.339. Therefore, it can be concluded that the influence of the independent variable on the dependent variable is 33.9%. This means that 33.9% of the variability in the independent variable, namely village Sustainable Development Goals (SDGs) (Y), can be explained by the independent variables studied:

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accountability in village fund management (X1), digitalization of village financial reporting (X2), and village policies (X3) together. In other words, the combination of these three factors makes a significant contribution to explaining the Sustainable Development Goals (SDGs) in Aceh Tamiang Regency. Meanwhile, the remaining 66.1% (100% - 33.9%) is explained by other factors outside this model.

4.2. Discussion

The Effect of Village Fund Management Accountability on Village Sustainable Development Goals (SDGs) accountability in village fund management has a positive and significant effect on village Sustainable Development Goals (SDGs). This is indicated by a positive coefficient of 0.620 and a significance value of 0.000, which is less than 0.05. The results of this study align with stewardship theory, as it emphasizes that managers, in this case village officials, act as stewards or administrators with a moral responsibility and commitment to managing resources transparently and responsibly for the benefit of the community. High accountability reflects this sense of responsibility, thereby encouraging the achievement of sustainable development goals (SDGs) at the village level.

The Effect of Village Financial Reporting Digitalization on Village Sustainable Development Goals (SDGs), digitalization of village financial reporting has a positive and significant effect on village Sustainable Development Goals (SDGs). This is indicated by a positive coefficient value of 0.538 and a significance value of 0.000, which is less than 0.05. The results of this study align with stewardship theory because this theory assumes that individuals within organizations, including village officials, have good intentions, are trustworthy, and are responsible in managing public resources. Digitizing village financial reporting strengthens the principles of transparency and accountability that underlie stewardship behavior, as digital systems allow for more accurate recording, open access to information, and easier oversight.

The Influence of Village Policy on Village Sustainable Development Goals (SDGs), village policy has a positive but insignificant effect on the Sustainable Development Goals (SDGs). This is indicated by a positive coefficient value of 0.202 and a significance value of 0.131 > 0.05. The results of this study indicate that the planned village policies do not have a significant impact on the Sustainable Development Goals (SDGs). This is due to the lack of public outreach and the inconsistency of village policies with the goals and objectives, resulting in an insignificant impact on the village's Sustainable Development Goals (SDGs).

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5. CONCLUSION

Based on the results of this study on the influence of village fund management accountability, digitalization of village financial reporting, and village policies on the village Sustainable Development Goals (SDGs) in Aceh Tamiang Regency, the results indicate that partially, village fund management accountability and digitalization of village financial reporting have a positive and significant impact on the village's Sustainable Development Goals (SDGs). Village policies have a positive but insignificant impact on the village's Sustainable Development Goals (SDGs). This demonstrates that transparent, accountable, and targeted management of village funds and digitalization of village financial reporting can help achieve sustainable village development goals. Village policies, on the other hand, have no significant impact due to a mismatch between formulated policies and SDGs objectives and indicators. Many policies remain general in nature, fail to address real community needs, and do not adequately support sustainable development priorities at the village level.

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