

PUBLIC ACCOUNTABILITY OF VILLAGE FUNDS: KAJANG WISDOM REVIEW

RESPONSABILIDADE PÚBLICA DOS FUNDOS VILARES: UMA ANÁLISE DA SABEDORIA KAJANG

Article received on: 8/29/2025

Article accepted on: 11/28/2025

Teri*

*Department of Accounting, Faculty of Business and Economics, Universitas Fajar, Doctoral Program in Accounting, Graduate School, Universitas Hasanuddin, Makassar, Indonesia

Orcid: <https://orcid.org/0009-0002-7309-2287>

: terry.unifa@gmail.com

Aini Indrijawati**

**Department of Accounting, Faculty of Business and Economics, Universitas Hasanuddin, Makassar, Indonesia

Orcid: <https://orcid.org/0000-0001-8741-174X>

ainindri@fe.unhas.ac.id

Darmawati**

**Department of Accounting, Faculty of Business and Economics, Universitas Hasanuddin, Makassar, Indonesia

Orcid: <https://orcid.org/0000-0003-0536-3225>

darma.ak@unhas.ac.id

Syarifuddin**

**Department of Accounting, Faculty of Business and Economics, Universitas Hasanuddin, Makassar, Indonesia

Orcid: <https://orcid.org/0000-0002-7880-9331>

syarifuddin@fe.unhas.ac.id

The authors declare that there is no conflict of interest

Abstract

This study aims to systematically and critically examine the concept of public accountability for village funds by integrating the local wisdom perspective of the Ammatoa Kajang tribe. Using a Systematic Literature Review (SLR) approach with the PRISMA 2020 protocol, this study analysed 39 Scopus-indexed scientific articles published between 2009 and 2025 to identify models, theories, and practices of public accountability in village fund management. The synthesis results show that public accountability at the village level is generally still administratively and formalistically oriented, with a focus on financial reporting, regulatory compliance, and external supervision. However, the local wisdom values of Ammatoa Kajang, such as Kamasemasea (simplicity), Pappasang (trustworthiness), and Tallasa Kamasemasea (living in harmony with nature), offer an alternative paradigm that emphasises moral, social, and ecological accountability. Using Jacques Derrida's deconstructionist perspective,

Resumo

Este estudo tem como objetivo examinar sistematicamente e criticamente o conceito de responsabilidade pública dos fundos de aldeia, integrando a perspectiva da sabedoria local da tribo Ammatoa Kajang. Utilizando uma abordagem de Revisão Sistemática da Literatura (SLR) com o protocolo PRISMA 2020, este estudo analisou 39 artigos científicos indexados na Scopus publicados entre 2009 e 2025, com o propósito de identificar modelos, teorias e práticas de responsabilidade pública na gestão dos fundos de aldeia. Os resultados da síntese mostram que a responsabilidade pública no nível das aldeias ainda é, em geral, orientada de forma administrativa e formalista, com foco na prestação de contas financeiras, no cumprimento regulatório e na supervisão externa. No entanto, os valores de sabedoria local dos Ammatoa Kajang, como Kamasemasea (simplicidade), Pappasang (confiabilidade) e Tallasa Kamasemasea (viver em harmonia com a natureza), oferecem um



this study highlights the tension between transparency and power and opens up a reflective space for the formation of a hybrid accountability model that combines local ethics and formal mechanisms. This study contributes to the strengthening of culture-based public accountability theory and provides normative recommendations for participatory, inclusive, and socially just village governance policies.

Keywords: Ammatoa Kajang Tribe. Deconstruction. Local Wisdom. Public Accountability. Village Funds.

paradigma alternativo que enfatiza a responsabilidade moral, social e ecológica. Utilizando a perspectiva desconstrucionista de Jacques Derrida, este estudo destaca a tensão entre transparência e poder e abre um espaço reflexivo para a formação de um modelo híbrido de responsabilidade que combine ética local e mecanismos formais. Este estudo contribui para o fortalecimento da teoria da responsabilidade pública baseada na cultura e fornece recomendações normativas para políticas de governança de aldeias participativas, inclusivas e socialmente justas.

Palavras-chave: Tribo Ammatoa Kajang. Desconstrução. Sabedoria Local. Responsabilidade Pública. Fundos de Aldeia.

1 INTRODUCTION

The management of village funds is an important issue in Indonesia's national development. Since the enactment of Law No. 6 of 2014 on Villages, the government has given villages considerable authority and funding to regulate and manage their own affairs in accordance with the potential and needs of the local community (HAMBALI; NIODE, 2019; SIAFU; RAWUNG; KAWULUR, 2020). However, various studies show that there are inequalities, pseudo-accountability, and power domination in the practice of village fund management (SARI; PUTRA, 2020). This phenomenon indicates that the implementation of accountability expected through village governance has not been fully realized in a transparent, participatory, and equitable manner.

In the Indonesian context, the practice of public accountability is often narrowed down to administrative aspects and formal reporting without considering the social, cultural, and spiritual dimensions of local communities. In fact, in various indigenous communities, such as the Ammatoa Kajang tribe in South Sulawesi, a system of values and ethics has developed that guides community behaviour in the governance of social life and natural resources. The principles of Kamasemasea (simplicity), Pappasang (trust), and Tallasa Kamasemasea (living in harmony with nature) reflect a form of accountability that is not solely oriented towards administrative interests, but also towards moral, ecological, and spiritual balance (SHARON; PARANOAN, 2020).

This systematic literature review (SLR) approach aims to explore how the concept of public accountability for village funds is constructed, deconstructed, and reflected

through modern accountability theories and local cultural values. This study seeks to identify, synthesise, and analyse theories, models, and practices of public accountability for village funds that have developed in scientific literature from 2009 to 2025. By following the Preferred Reporting Items for Systematic Review and Meta-Analyses (PRISMA) protocol (HADDAWAY et al., 2022), this study provides a comprehensive overview of the direction and trends in research in the field of public accountability, as well as the communication of local values to the framework of formal governance.

Furthermore, this study adopts Jacques Derrida's deconstructionist perspective to re-examine the power relations and binary oppositions that often arise in the discourse of public accountability, such as between transparency and power, between public and local, or between formality and morality. This approach opens up space to reveal the hidden meanings behind seemingly formalistic accountability practices, while also revealing the potential of local wisdom values as an alternative basis for more reflective and contextual governance (DAMAYANTI; SYARIFUDDIN, 2021). Based on this background, this study seeks to answer three main questions: (1) How does the literature explain the concept and model of public accountability in the context of village fund management?, (2) How can Jacques Derrida's theory of deconstruction be used to analyse forms of accountability that arise in the village context?, and (3) How do the values of local wisdom of Ammatoa Kajang tribe provide an alternative paradigm to conventional public accountability?.

To answer these questions, this article begins with an introduction to the topic, followed by a methodology section based on an SLR conducted in accordance with the PRISMA 2020 guidelines. This approach is expected to produce a scientific synthesis that not only describes the theoretical and empirical development of village fund accountability but also highlights the relevance of local wisdom values in building a participatory, contextual, and sustainable accountability model.

Thus, this study not only explains how village fund accountability is understood in the literature but also offers a new conceptual framework based on the local wisdom values of the Ammatoa Kajang tribe. The integration of critical and local cultural approaches is expected to enrich the discourse on public accountability in Indonesia, while providing a normative basis for more inclusive, reflective, and equitable village governance.

2 METHODOLOGY

This study not only maps the understanding of village fund accountability as represented in various literature, but also proposes a new conceptual framework rooted in the local wisdom values of the Ammatoa Kajang tribe. In its implementation, this study refers to the PRISMA 2020 Statement (HADDAWAY et al., 2022) as a methodological standard for conducting an SLR, in order to ensure transparency, replication, and scientific accuracy at every stage of identification, selection, and synthesis of studies. By integrating the PRISMA 2020 guidelines with a critical approach and local culture, this study seeks to broaden the discourse on public accountability in Indonesia through a reflective, inclusive, and equitable analytical framework, while also providing a normative contribution to strengthening sustainable village governance.

2.1 Eligibility criteria

The inclusion and exclusion criteria in this study were systematically determined to ensure the quality and relevance of the literature analyzed. Only academic articles published between 2009 and 2025, in Indonesian or English, and directly related to the themes of public accountability and local wisdom were included in the analysis. Conversely, non-academic articles, those that did not undergo peer review, or those that were not conceptually relevant, were excluded from consideration.

The literature selection process followed the PRISMA protocol to ensure transparency and accuracy at every stage. The identification stage was carried out through an initial search of various academic databases to collect potential literature. The screening stage was carried out by reviewing the titles and abstracts to eliminate irrelevant studies. At the eligibility stage, the remaining articles were assessed based on the full text to ensure compliance with the established inclusion criteria. Finally, in the inclusion stage, only articles that met all the requirements were analysed and synthesised further. This layered approach ensured that the collection of literature used was valid, representative, and contributed significantly to the understanding of village fund accountability from the perspective of the local wisdom of the Ammatoa Kajang tribe.

2.2 Sources of information

The Scopus database was chosen as the main source in this study because it has a broad coverage of reputable and multidisciplinary scientific publications, covering the fields of social sciences, economics, culture, and public governance. Scopus is internationally recognised as one of the most comprehensive databases that indexes peer-reviewed journals with high impact factors, making it highly suitable for analyzing the themes of public accountability and local wisdom. Scopus' strengths lie in its rigorous indexing standards, continuous updates, and sophisticated bibliometric tools, which ensure that the literature used has strong scientific credibility and relevance (MONGEON; PAUL-HUS, 2014)

The selection of Scopus was also based on its ability to provide verified and structured data, enabling researchers to track conceptual and methodological developments related to village fund accountability, the local wisdom values of the Ammatoa Kajang tribe, and critical accounting approaches. While other databases, such as Google Scholar, DOAJ, or ResearchGate, also contain relevant literature, these sources were excluded due to their level of selectivity and inconsistent review processes, which could potentially reduce the validity of the synthesis results.

This Scopus-focused approach ensures the consistency of source quality and avoids data duplication during the literature selection and synthesis process. In the future, similar studies can expand the scope of the database after rigorous quality verification and deduplication strategies are implemented, in order to enrich the understanding of local wisdom-based accountability practices in village governance in Indonesia.

2.3 Search strategy

To identify relevant literature, specific search strings were compiled and adapted to the characteristics of the Scopus database, while adhering to the established inclusion criteria. These search strings were designed using Boolean operators such as AND and OR, as well as a combination of carefully selected keywords to target publications focusing on issues of public accountability, village funds, and local wisdom.

The search string used in Scopus was formulated as: TITLEABSKEY (“village fund accountability” AND (“public accountability” OR “local wisdom” OR “Ammatoa Kajang” OR “Derrida’s deconstruction” OR “critical accounting”)).

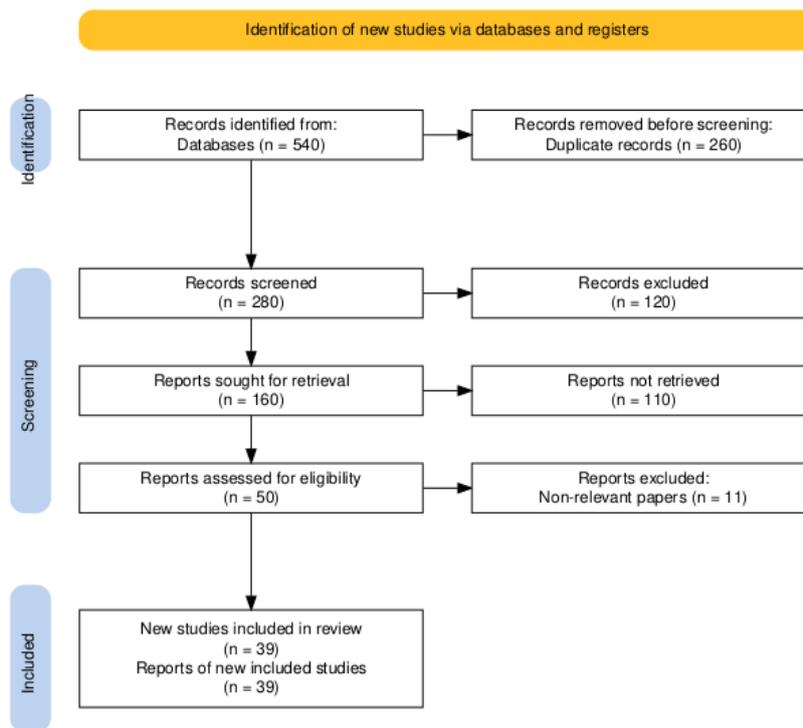
This formulation limits the search to the title, abstract, and keywords so that only literature directly relevant to the identified research theme is identified. The search process was repeated and refined by eliminating ambiguous terms and adjusting Boolean operators to maximise the precision and consistency of the results.

This approach ensures that the collection of literature obtained meets the inclusion criteria, is thematically relevant, and reflects the latest scientific studies on village fund accountability and the local wisdom values of the Ammatoa Kajang tribe from a critical accounting perspective.

2.4 Selection process

The literature selection process in this study was carried out in three main stages in accordance with the PRISMA 2020 guidelines to ensure transparency, accuracy, and replication of the research process. In the first stage (identification), all search results from the Scopus database were compiled, and then duplicate studies were automatically removed to ensure that each publication retained was a unique scientific contribution. In the second stage (screening), preliminary selection was carried out by reviewing the titles and abstracts to assess their suitability with the inclusion criteria, namely relevance to the themes of public accountability, village funds, and local wisdom. Next, in the third stage (eligibility), the full text of articles that passed the screening was reviewed in depth to assess their methodological quality and thematic relevance to the research focus, particularly in the context of the Ammatoa Kajang tribe and critical accounting perspectives.

Each stage of the selection process was systematically documented using the PRISMA 2020 flow chart format, which recorded the number of articles identified, screened, excluded, and finally included in the analysis. This layered selection approach ensures that the literature analysed is not only conceptually relevant but also has a strong methodological basis and high academic credibility, resulting in a scientifically accountable synthesis.

Figure 1*PRISMA Flow Diagram (Original Work Based on Data from Scopus)*

The diagram in **Figure 1** illustrates the literature selection process flow from the initial identification stage to the final inclusion, in accordance with the PRISMA 2020 guidelines. To ensure the scientific depth and credibility of the included studies, the quality assessment process emphasised not only thematic relevance but also methodological accuracy and academic validity.

In the final selection stage, strict methodological assessment criteria were applied, whereby articles were only included if they met standards such as: (1) having a transparent and replicable research design, (2) having undergone a peer review process from an indexed journal, and (3) demonstrating a significant theoretical or conceptual contribution to the discourse on public accountability and local wisdom. The selected studies were also evaluated based on the uniqueness of their approach, prioritising works that integrated local cultural values, particularly those of the Ammatoa Kajang tribe, into a critical accounting or community-based governance framework.

This approach ensures that the included literature is not only thematically relevant but also methodologically robust and conceptually reflective, strengthening scientific

credibility and enriching understanding of village fund accountability practices in the context of local Indonesian culture.

2.5 Data processing

Microsoft Excel was used as the main tool for processing and analysing research data. All collected data were systematically recorded in worksheets, covering key variables such as respondent names, research indicators, measurement results, and analysis categories. The use of Excel facilitated the process of grouping, filtering, and comparing data between variables so that significant patterns and relationships could be identified more clearly. In addition, Excel was used to compile supporting tables and graphs, which served to provide an informative visual overview of the research results. This approach supported efficiency, accuracy, and transparency in data processing throughout the research process.

2.6 Risk of bias

The potential risk of bias in this study was carefully analysed by considering the accuracy of the data collection methods, the consistency of the analysis procedures, and the objectivity of the researchers in interpreting the results. Bias may also arise from limitations in data sources and the selection of certain indicators that may affect the breadth of the research results. In addition, interpretative and reporting bias were also taken into account, given that not all data or field findings are always recorded completely. To minimize these risks, this study applied strict selection, validation, and analysis criteria so that the data used truly reflected the empirical conditions under study. This approach aims to maintain the credibility and reliability of the results while ensuring consistency between the research objectives and the findings obtained. With these bias control measures in place, the next section presents the results of the analysis systematically in accordance with the focus and research questions.

3 RESULTS

The results of this study are organized based on the research questions to ensure a clear and structured presentation of the findings. The following sections describe: (i) the development of the literature on village fund accountability from 2010 to 2025, (ii) key governance requirements (bureaucratic capacity, internal control, clarity of budget targets, reporting systems, and participation channels) that recur in the studies, (iii) the contribution of local value integration (especially Ammatoa Kajang) in strengthening the accountability model, (iv) the deconstruction of conventional models through the lens of critical accounting, and (v) implementation challenges and future research agendas. **Table 1** contains the studies selected for in-depth analysis (title, year, country/context, application focus, method, and key variables), which form the basis for discussion and conclusions.

3.1 Literature development and thematic focus

Publication trends show a sharp increase after 2019, with a concentration in 2023–2025 (peaking in 2025). Of the 39 studies, the most prominent thematic clusters were public accountability & village funds (≥ 13 studies included the term “accountability”, ≥ 8 directly mentioned village funds/villages), and local wisdom/indigenous peoples (≥ 11 studies), emphasizing cultural relevance in governance. Studies on village policy and governance discuss the competence of officials, organizational commitment, and internal control as prerequisites for accountability (e.g. HARDININGSIH et al., 2020). The 2023–2025 literature adds a focus on the digitalisation of village finances and reporting systems to support transparency and the achievement of village SDGs (e.g., study on the digitalisation of village finances, 2023) as well as governance evaluations in tourist destination villages (2024). At the same time, 9eadi on normative public accountability and critical accounting (e.g., 2009–2010, 2015, 2018, 2025) provide a theoretical basis for reading the relationship between power, legitimacy, and adequate performance.

3.2 Key governance requirements for village fund accountability

A synthesis of empirical studies on village funds converges on five governance prerequisites that consistently emerge: (a) The capacity and competence of officials and organizational commitment are positively related to accountability (HARDININGSIH et al., 2020) similar findings in the 2023 study of the Sukabumi region); (b) Internal control and clarity of budget targets improve the quality of accountability and fiscal discipline (2024 study on “budget target clarity & competence”); (c) Good reposting systems and data governance (including digitization) strengthen transparency, enabling the detection of data anomalies and reporting red flags (2024 study on reporting systems and anomalies); (d) Public participation and oversight (formal and community-based) expand the capacity to respond and enforce the law, reducing the dominance of local elites; and (e) Coherence in district policies (including oversight mechanisms in emerging economic sectors, 2025) clarifies accountability across levels.

3.3 The contribution of local values (Ammatoa Kajang) as a paradigm of accountability

A collection of studies on local wisdom/indigenous communities (2019–2025) shows that values such as Kamasemasea (simplicity), Pappasang (trustworthiness), and ecological ethics of living in harmony with nature, explored in various articles on Ammatoa Kajang (e.g. local-based conservation policies, ecosufism, Patuntung, and recognition of customary law) offer a normative basis for accountability that: (a) Transcends administrative compliance, moral, social, and ecological pressure, (b) Promotes communal oversight and prohibitions/rituals that functions as sustainable social control, (c) affirms the normative authority of customary law as a counterpower to practices of domination and pseudo-accountability.

This evidence reinforces the argument that the integration of local values is not a “cultural ornament”, but rather an effective institutional mechanism, especially in the context of natural resources and spatial governance, for internalising accountability at the ethical and practical levels.

3.4 Deconstructing the conventional accountability model

Critical accounting literature (2015, 2018, 2025) and 11 ore on accountability vs. Legitimacy invite us 11 ore-read the usual binary oppositions: transparency vs. Power, public vs. Local, compliance vs. Meaningfulness. This perspective shows that: (a) Formal transparency can be transformed into a ritual that encompasses information asymmetry and power relations; (b) “Public” is often interpreted as © administrative procedure, rather than a deliberative space the recognises local authority; and (c) Legitimacy is not synonymous with accountability; it may be comprehensive but it minimizes substantive accountability to affected citizens.

This deconstruction opens up space for the rearticulation of accountability: combining formal standards (PRISMA policy, internal control, auditing, reporting) with local ethics that establish everyday social control.

3.5 Implications for the sector/domain of practice and future agenda

The implications for the sector and future practice highlight several critical directions. In tourism destination villages and village public service management, recent evaluations of tourism village financial systems (2024) underscore the growing need for cross-sector accountability that integrates infrastructure, environmental, and social dimensions. At the same time, ongoing village financial digitalization initiatives (2023) demonstrate alignment with broader SDG targets, indicating that future agendas should prioritise data interoperability, community-based audit trails, and the development of transparent accountability dashboards. Moreover, the increasing legal recognition of customary law (2025), reinforced by studies on Ammatoa Kajang local governance systems (2019–2025), affirms the constitutional space through which local values and norms guide community behaviour. These developments point to the need for policies that actively promote co-governance between village administrations and customary institutions to ensure accountability practices remain culturally grounded while meeting modern governance standards.

Recurring implementation challenges continue to emerge, including elite dominance and program capture, persistent gaps between formal compliance and substantive accountability, data quality issues and reporting anomalies, equipment

capacity leakage, and weak cross-level coordination across village, sub-district, and district governments. Moving forward, the research agenda should focus on testing a hybrid accountability model that harmonizes formal indicators, such as internal control, budget clarity, and digital reporting, with local indicators rooted in customary compliance, social control rituals, and ecological considerations. Integrating these dimensions within a multidimensional accountability evaluation framework will enable a more contextually grounded, culturally responsive, and operationally robust approach to village fund governance.

Table 1

List of Studies Included in the Literature Review (Compiled by the Researcher Based on Data Obtained From the Scopus Database)

Title	Methodology	Variables Studied	Reference
Does Competency, Commitment, and Internal Control Influence Accountability?	Quantitative (Structural Equation Model – Warp Partial Least Squares) with a survey of 115 village officials in 18 villages, Undaan Subdistrict, Kudus Regency, Indonesia.	Independent variables: Competence of officials (apparatus resources), Organizational commitment, Internal control. Moderating variable: Education level. Dependent variable: Accountability in the management of village fund allocation.	HARDININGSIH et al. (2020)
Accountability and Perception of Prosocial Behavior in Village Fund Management	Quantitative using Structural Equation Modelling (SmartPLS). Sample: 689 village officials throughout Indonesia. Stewardship theory and contingency theory approaches.	Independent variable: Prosocial behavior. Moderating variables: Organizational commitment and competence of village officials. Dependent variable: Accountability in village fund management.	DIANSARI; OTHMAN; MUSAH (2023)
Optimizing Budget Policy in Village Fund Allocation (ADD): A Governance and Public Administration Perspective on Rural Development	Qualitative (Case Study – Interpretive Approach). Data was collected through observation, in-depth interviews (20 key informants), and document analysis in Pallis Village, West Sulawesi. Analysis used the Miles & Huberman model (data reduction, display, verification) and source triangulation.	Main focus: the effectiveness of ADD policy in sustainable rural development. Core variables: Transparency, Accountability, Community Participation, Digital Governance, Infrastructure Development, and	ARDIPUTRA et al. (2025)

	<p>Village Apparatus Capacity. Key findings: Digital financial systems, deliberative participation, and community-based oversight mechanisms enhance efficiency and public trust, but challenges remain in financial literacy and digital infrastructure.</p>
<p>Evaluating Village Financial Governance in Top Tourism Destinations</p>	<p>Qualitative (phenomenological approach). Data was collected through in-depth interviews, field observations, and documentation studies of village officials (village heads, treasurers, secretaries, and BPD) in three tourist villages in Gresik Regency: Sekapuk, Pangkahkulon, and Sidokumpul. Analysis was conducted using NVivo 12 Plus and the Miles & Huberman framework (data reduction–display–verification).</p> <p>1. Accountability – Accountability for the use of village funds through the SISKEUDES system, realization reports, and internal audits. 2. Transparency – Openness of village financial information through the publication of reports, village deliberation forums, and digital media. 3. Community Participation: Community involvement in planning, monitoring, and evaluating village fund management. Supporting variables: Resource constraints, digital literacy of officials, and the effectiveness of information technology in financial reporting.</p>
<p>Accountability for Village Financial Management: Clarity of Budget Targets and Competency of Village Financial Management Officials</p>	<p>Quantitative – Associative Design (Causal Relationship Study).</p> <p>Sample: 33 village officials in Mamuju, West Sulawesi. Data collection technique: Google Form questionnaire (41 items). Analysis: Multiple Linear Regression (SPSS 27) with validity, reliability, normality, heteroscedasticity, and multicollinearity tests.</p> <p>Independent Variables: 1. Society Participation (SOC_PART) 2. Clarity of Budget Targets (CLAR_BT) 3. Officer Competency (OFC_COM)</p> <p>Dependent Variables: Rural Financial Accountability (RURAL_FA) Main results: Community participation has a</p>

YAP; NUGROHO;
RACHMIYATI
(2024)

INDRIJAWATI;
ANWAR (2024)

		significant effect on village financial accountability ($\beta = 1.844$; $p < 0.01$). The clarity of budget targets and the competence of officials did not have a significant partial effect, but had a simultaneous effect ($F = 99.767$; $R^2 = 0.912$) on accountability.	
Environmental Concerns Through the Digitalisation of Village Financial Reporting and Accountability of Village Fund Management: Can it Accelerate the Achievement of Village Sustainable Development Goals (SDGs)?	Quantitative – Descriptive. Data collection used a Likert scale questionnaire on 44 respondents (village officials) from 11 villages in Poncowarno Subdistrict, Kebumen Regency. Technique: Purposive sampling. Data analysis: Multiple Linear Regression (SPSS 26) with simultaneous and partial significance tests.	Independent Variables: 1. Village Fund Management Accountability 2. Digitalization of Village Financial Reporting Dependent Variables: Achievement of Village Sustainable Development Goals (SDGs) Main results: Accountability in village fund management has a significant effect on accelerating the achievement of SDGs ($\beta = 0.378$; $p = 0.015$). The digitalisation of village financial reporting also has a significant effect on the achievement of SDGs ($\beta = 0.315$; $p = 0.020$).	HANDAYANI; ISMIYATI; ASTUTI (2023)
Determinants of Accountability for the Management of Funds Vis-à-Vis Village Governments in Indonesia (Empirical Case in Sukabumi, West Java)	Quantitative – Structural Equation Modelling (SEMPLS). The survey was conducted on 193 villages in Sukabumi Regency, West Java, with respondents including village heads, village secretaries, and treasurers. The analysis used SmartPLS, including validity, reliability, and goodness of fit tests ($R^2 = 0.517$; $Q^2 = 0.667$).	Independent Variables (X): Organizational Commitment (dimensions: affective, continuance, normative commitment). Mediating Variable (Y): Quality of Village Fund Financial Reports (relevance, reliability, comparability). Dependent Variable (Z): Accountability of Village Fund Management (planning, implementation,	SETIYAWATI; RAHAYU; NUGROHO (2023)

			administration, reporting, responsibility). Results: Organizational commitment has a significant effect on the quality of financial reports ($\beta = 0.403$; $p = 0.000$). Organizational commitment has a significant effect on the accountability of village fund management ($\beta = 0.290$; $p = 0.000$). The quality of financial reports has a significant effect on accountability ($\beta = 0.719$; $p = 0.000$).	
Village Management and Reporting Systems: Are They Accountable?	Fund Management and Reporting Systems: Are They Accountable?	Mixed Methods (Descriptive Quantitative & Investigative Qualitative). Quantitative data: all villages in Indonesia receiving Village Funds for the period 2018–2020, processed to compare transaction data anomalies with the actual value of village fund disbursements. Qualitative data: regulatory analysis, interviews, and investigative public journalism studies. Institutional Theory-based analysis to explain the relationship between institutional structure, community behavior, and public accountability.	1. Village Fund Management (VFM) — village fund management system and reporting mechanisms. 2. Anomalous Data Entries — comparison of unusual transaction data with actual village fund values. 3. Institutional Enforcement — effectiveness of institutional protection and regulatory enforcement. Key findings: Significant data anomalies were found between reporting and actual village fund realization. Institutional structure and regulatory enforcement play a crucial role in shaping accountable behavior. An integrated reporting system and digital-based oversight are required to strengthen public transparency.	PERMATASARI et al. (2024)
Oversight Mechanisms and Accountability in	Qualitative – Comparative Case Study.		Main variables: 1. Oversight Mechanisms – the role	MAKANGA et al. (2025)

<p>Developing Economies: Evidence from Indonesia's Village Fund Governance</p>	<p>The multi-source data approach includes in-depth interviews with local government officials, village officials, the Financial and Development Supervisory Agency (BPKP), and community oversight institutions in four Indonesian provinces (South Sulawesi, Central Java, NTT, and East Kalimantan). Analysis utilized Institutional Theory and Thematic Content Analysis assisted by NVivo 12 Plus.</p>	<p>of internal and external oversight institutions (Inspectorate, BPKP, and community oversight). 2. Transparency and Reporting Practices – openness of village fund information and reporting systems. 3. Accountability Performance – the quality of accountability in village fund management. Key findings: External oversight (BPKP) is more effective than internal oversight. Accountability improves in areas with high public participation and open audit mechanisms. Main obstacles: overlapping regulations, low human resource capacity, and weak coordination between institutions.</p>
<p>Accountability Between Compliance and Legitimacy: Rethinking Governance for Corporate Sustainability</p>	<p>Qualitative – Structured Conceptual Review (Systematic Conceptual Synthesis). Database: Scopus. Unit of analysis: 13 peer-reviewed articles (2006–2025). Thematic analysis with three conceptual clusters: compliance-oriented, legitimacy-oriented, hybrid approaches. Reference theories: Institutional Theory, Stakeholder Theory, Deliberative Democracy.</p>	<p>Main variables (conceptual): 1. Compliance-Oriented Accountability: accountability based on control, ESG reporting, and regulatory compliance. 2. Legitimacy-Oriented Accountability: accountability based on participation, dialogue, and stakeholder ethics. 3. Hybrid/Tension-Based Accountability: interaction and tension between formal compliance and social legitimacy. Main findings: Three logics of accountability were</p>

PRENCIPE (2025)

	<p>identified: compliance, legitimacy, and hybrid. Accountability is not static but relational and dynamic, serving as a bridge between institutional integrity and democratic legitimacy. A triadic conceptual framework was developed (Instrumental Credibility, Moral Alignment, Reflexive Adaptability).</p>	
<p>Toward a Framework for Public Accountability in Education Reform</p> <p>Qualitative – Conceptual and Empirical Analysis (Case- Based Theoretical Analysis). A multidisciplinary approach combining: 1) the Williams v. California case study as an empirical test of public accountability theory, 2) a literature review on democratic engagement and parental data use, and 3) the development of a two- dimensional conceptual model (actionability vs public/private benefit).</p>	<p>Key Conceptual Variables: 1. Public Accountability: accountability mechanisms through public disclosure of information about school performance. 2. Information Disclosure: the government's obligation to disclose education data to the public. 3. Democratic Engagement: the level of community participation in utilising public data. 4. Private Benefit vs. Public Benefit: distribution of benefits from educational information disclosure.</p>	<p>HUTT; POLIKOFF (2020)</p>
<p>Implementation of Forest Conservation Policies based on Local Wisdom of the Ammatoa Kajang Indigenous Community</p> <p>Using the library research method with document sources from 2004–2021. The analysis was conducted in four stages: data reduction, data visualisation, data analysis, and conclusion validation to describe forest conservation policies based on the local wisdom of the Kajang indigenous community.</p>	<p>1. Implementation of forest conservation policies in the Kajang indigenous community. 2. The values of local wisdom "Pasang ri Kajang" as guidelines for forest management. 3. Division of indigenous forest zoning: Borong Karama (sacred), Borong Battasayya (boundary), Borong</p>	<p>MEGAWATI; MAHDIANNUR (2021)</p>

	<p>Luarayaya (community).</p> <p>4. The role of the Ammatoa indigenous institution in protection and enforcement of sanctions.</p> <p>5. The relationship between local wisdom and national forestry policy.</p>		
<p>Pasang ri Kajang: Legal Instruments of Environmental Justice for the Ammatoa Kajang Community</p>	<p>Normative research method (doctrinal research) with a qualitative approach. Analysis was conducted based on primary legal materials (legislation and customary law) and secondary legal materials (literature, journals, books). The research focused on the integration of Pasang ri Kajang customary law as a legal instrument in realising environmental justice.</p>	<p>1. Pasang ri Kajang as a legal instrument based on local wisdom.</p> <p>2. Legal philosophy and environmental justice values in the Ammatoa Kajang indigenous community.</p> <p>3. Principles of environmental ethics and socio-religious norms in customary forest management.</p> <p>4. The concept of Tallasa KamaseMase (simple living) as the basis for ecological justice.</p> <p>5. Customary sanction systems and legal protection against environmental violations.</p>	<p>ARIF et al. (2025)</p>
<p>Ecosufism in the Ammatoa Community: Harmonizing Islamic Values and Local Traditions for Environmental Conservation in Kajang Bulukumba</p>	<p>A descriptive qualitative approach using observation, in-depth interviews, and literature study methods.</p> <p>The research focuses on understanding the socio-religious and cultural phenomena of the Ammatoa Kajang community in integrating Islamic Sufism values and Pasang ri Kajang local wisdom for environmental conservation.</p>	<p>1. The value of ecosufism in the life of the Ammatoa community (the spiritual relationship between humans, nature, and God).</p> <p>2. Integration of Islamic Sufi values (<i>tawhid</i>, <i>khalifah</i>, <i>tawazun</i>, <i>zuhud</i>) with the local wisdom of Pasang ri Kajang.</p> <p>3. The role of Ammatoa (traditional leaders) in preserving forests and ecosystem balance.</p> <p>4. The philosophy of Kamasemase (simple living) and the</p>	<p>TAHIR; ILHAM; ASRIFAN (2025)</p>

	<p>prohibition of natural exploitation.</p> <p>5. The embodiment of Islamic environmental ethics as a form of worship and the responsibility of khalifah on earth.</p>		
<p>Patuntung: The Encounter of Local Culture and Islamic Sharia in the Ammatoa Kajang Community</p>	<p>Empirical legal research method with a descriptive qualitative approach. Primary data was obtained through in-depth interviews with nine key informants (traditional leaders, religious leaders, community leaders) and field observations (July–September 2022). Secondary data was sourced from literature and documents related to customary law and Islam.</p>	<p>1. The Patuntung belief system of the Ammatoa Kajang community.</p> <p>2. Interaction and syncretism between Patuntung teachings and Islamic law.</p> <p>3. The internalization of the pillars of Islam and the pillars of faith in Patuntung teachings (shahada, salat, zakat, fasting, hajj).</p> <p>4. The role of Ammatoa (customary leaders) in maintaining a balance between Islamic teachings and local traditions.</p> <p>5. The concept of simplicity (Tallasa KamaseMasea) and obedience to Pasang ri Kajang as the basis of social and spiritual ethics.</p>	<p>ZAINUDDIN; SAMMAK; SALLE (2023)</p>
<p>Problems and Prospects of Recognition of the Ammatoa Indigenous Community in Indonesia</p>	<p>Qualitative – Critical Ethnography.</p> <p>Research period: 2019–2021.</p> <p>Location: Ammatoa Kajang Indigenous Community, Bulukumba, South Sulawesi.</p> <p>Data collection techniques: in-depth interviews with indigenous leaders (Ammatoa and Galla Puto), village officials, and NGOs; focus group discussions (FGD) and participatory observation of indigenous practices and village governance.</p> <p>Analysis: Interpretive phenomenological analysis based on Axel Honneth's theory of recognition (respect, self-esteem, solidarity) and</p>	<p>Main variables:</p> <p>1. Recognition Policy Dynamics: implementation of indigenous peoples' recognition policies within the framework of the 2014 Village Law and regional regulations.</p> <p>2. Mutual Respect and Solidarity: dimensions of social recognition based on Honneth's theory, including appreciation, respect, and autonomy of indigenous communities.</p> <p>3. Redistribution and Cultural Justice: the extent to which state policies provide economic and cultural</p>	<p>KOPAKING; SJAF; SAMPEAN (2025)</p>

	<p>Nancy Fraser's theory of justice (redistribution and cultural recognition).</p>	<p>justice for the Ammatoa Kajang community.</p> <p>4. Governance Paradox: the incompatibility between the indigenous governance system (Kamasemasea, Pappasang, Pasang ri Kajang) and modern formal bureaucracy.</p>	
<p>Accounting and Social Movements: An Exploration of Critical Accounting Praxis</p>	<p>A critical qualitative approach based on theoretical analysis and case studies.</p> <p>The methods used are document analysis and critical theory approaches (Marxist and Bakhtinian dialogic) to explore the relationship between accounting information and social movements.</p> <p>Data is analyzed through the classical Marxist framework and Bakhtin's dialogics to understand how accounting information is used as a tool for class struggle and social emancipation.</p>	<p>1. The relationship between accounting information and social movements.</p> <p>2. Social class and the "class belongingness" of accounting information.</p> <p>3. The role of accounting in critical practice and social emancipation.</p> <p>4. The application of Marx and Bakhtin's theories to analyze the contradictions of capitalism and accounting language.</p> <p>5. A case study of Social Movement Unionism (SMU) in the British university sector as a contemporary example of the use of accounting data in trade union struggles.</p>	<p>CATCHPOWLE; SMYTH (2016)</p>
<p>Social Movement Activists' Conceptions of Political Action and Counter Accounting through a Critical Dialogic Accounting and Accountability Lens</p>	<p>Qualitative – Interpretive Empirical Study.</p> <p>Theoretical approach: Critical Dialogic Accounting and Accountability (CDAA) with an agonistic pluralism perspective (Mouffe, 2013).</p> <p>Data: semi-structured interviews with 25 social movement activists from various environmental, human rights, and economic justice organizations.</p> <p>Analysis technique: thematic coding of activists' narratives, focusing on meaning construction, counter</p>	<p>Key variables:</p> <p>1. Political Action: activists' understanding of political action in resisting neoliberal hegemony, including public mobilization, issue framing, and the creation of alternative democratic spaces.</p> <p>2. Counter Accounting Practices: forms of counter accounting used by social movements to expose injustice, advocate for transparency, and</p>	<p>GEORGE; BROWN; DILLARD (2023)</p>

	<p>accounting practices, and forms of political action.</p> <p>Additional sources: analysis of documents, campaign websites, and movement publications.</p>	<p>construct alternative narratives.</p> <p>3. Dialogic Accountability: dialogue-based accountability interactions between social movements and the public in the struggle for social and environmental justice.</p> <p>4. Agonistic Spaces — democratic spaces for debate that accommodate value conflicts in pluralistic societies.</p>	
<p>Quantitative Research and the Critical Accounting Project</p>	<p>A conceptual-theoretical approach (philosophical review) that uses reflective analysis and critical literature synthesis.</p> <p>This method examines the relationship between quantitative methodology and critical theory (Frankfurt School, Habermas, Marxism, and pragmatism).</p> <p>The authors propose the integration of quantitative methods in critical accounting projects through mixed methods and the development of new social variables.</p>	<p>1. The role of quantitative methods in critical accounting projects.</p> <p>2. The relationship between positivism, critical theory, and pragmatism.</p> <p>3. The potential of mixed methods to bridge critical and mainstream paradigms.</p> <p>4. Reconstruction of dependent variables in accounting research to measure social, environmental, and class injustice.</p> <p>5. Criticism of methodological bias that overemphasizes qualitative aspects in Critical Perspectives on Accounting (CPA).</p>	<p>RICHARDSON (2015)</p>
<p>On the Elusive Nature of Critical (Accounting) Research</p>	<p>A reflective-autobiographical and conceptual approach (conceptual essay).</p> <p>The author uses a reflective qualitative approach with narrative and theoretical analysis to examine the boundaries, identity, and epistemological orientation of critical accounting research.</p> <p>The method is based on personal experience, literature review (Marx, Foucault, Burrell & Morgan), and</p>	<p>1. The nature and epistemological boundaries of critical accounting research.</p> <p>2. The process of marginalization and social emancipation as the core of the critical accounting project.</p> <p>3. The role of power, discourse, and subjectivity in critical research.</p> <p>4. The relationship between methodology (qualitative and</p>	<p>GENDRON (2018)</p>

conceptual compass analysis of the nature of critical research.	quantitative) and the critical paradigm. 5. The role of critical researchers as public intellectuals and agents of social change.
---	--

4 DISCUSSION

This section analyses the SLR findings on public accountability of village funds by highlighting the integration of the local wisdom values of the Ammatoa Kajang tribe. The analysis reveals tensions between formal accountability based on regulations and substantive accountability rooted in customary values, spirituality, and community participation. From the literature synthesis, a framework of reflective accountability based on local wisdom is proposed, encompassing moral transparency, deliberative participation, social responsibility, and cultural legitimacy.

These findings expand the discourse on public accountability by placing ethnographic and moral dimensions as part of the governance paradigm. Practically, the study results offer a basis for the formulation of policies and models of village governance that are participatory, contextual, and culturally equitable. Methodological limitations and local contexts provide opportunities for further research through a critical ethnography approach to deepen understanding of transformative and sustainable indigenous accountability practices.

4.1 Summary of empirical and methodological patterns

There is a strong concentration of quantitative studies using SEM/PLS and linear regression to test the determinants of accountability (DIANSARI; OTHMAN; MUSAH, 2023; HANDAYANI, 2023; HARDININGSIH et al., 2020; INDRIJAWATI; ANWAR, 2024; SETIYAWATI; RAHAYU; NUGROHO, 2023). In addition, a number of in-depth qualitative studies (case studies, phenomenology, ethnography) provide local context and oversight mechanisms (PERMATASARI et al., 2024). Some studies are conceptual/theoretical and critical, enriching the conceptual framework of accountability (GENDRON, 2018; PRENCIPE, 2025; RICHARDSON, 2015). There are also mixed

methods that combine national quantitative evidence with qualitative investigations (PERMATASARI et al., 2024).

Some large surveys are national in scope (DIANSARI; OTHMAN; MUSAH, 2023), but many studies are local/provincial in scale (Kudus, Mamuju, Sukabumi, Gresik, West Sulawesi, etc.) and reveal variations in the context of village fund implementation (HARDININGSIH et al., 2020; INDRIJAWATI; ANWAR, 2024; YAP; NUGROHO; RACHMIYATI, 2024).

4.2 Summary of empirical and methodological patterns

It has been repeatedly found that the competence of officials and organizational commitment influence the quality of reports and accountability (HARDININGSIH et al., 2020; SETIYAWATI; RAHAYU; NUGROHO, 2023). However, several studies show that the effect is not always partially significant (INDRIJAWATI; ANWAR, 2024), or is moderated by other factors such as education or commitment (DIANSARI; OTHMAN; MUSAH, 2023; HARDININGSIH et al., 2020).

Citizen participation and deliberative mechanisms (deliberation, community oversight) have a strong effect on accountability and legitimacy in the use of funds (INDRIJAWATI; ANWAR, 2024; PERMATASARI et al., 2024; YAP; NUGROHO; RACHMIYATI, 2024).

Digital financial reporting (SISKEUDES, digital reporting system) in Dpanang accelerates transparency and the achievement of SDGs, but is hampered by literacy and infrastructure (ARDIPUTRA et al., 2025; HANDAYANI, 2023; YAP; NUGROHO; RACHMIYATI, 2024).

External oversight (BPKP/Inspectorate audits) is often more effective than weak internal controls; however, combining external oversight and public participation yields the best results (MAKANGA et al., 2025; PERMATASARI et al., 2024).

Evidence of data anomalies between reporting and realization highlights implementation gaps and regulatory enforcement underscores the need for integrated reporting systems and data-driven oversight (PERMATASARI et al., 2024).

4.3 Contribution of conceptual studies to understanding accountability

Conceptual studies shift the focus from accountability as mere compliance to a more relational concept: compliance vs. legitimacy vs. hybrid (PRENCIPE, 2025), and link public accountability to public space, dialogue, and value reconstruction (HUTT; POLIKOFF, 2020; STEFFEK, 2010). The critical approach highlights the role of accounting as an instrument of power and resistance (CATCHPOWLE; SMYTH, 2016; GEORGE; BROWN; DILLARD, 2023; RICHARDSON, 2015).

4.4 What is the connection between the local wisdom of Ammatoa Kajang and what the literature shows?

The existing literature on Ammatoa Kajang and Passang ri Kajang provides detailed documentation of the community's values, customary rules, zoning systems, and the strong customary sanction mechanisms that shape governance and social order (ARIF et al., 2025; MEGAWATI; MAHDIANNUR, 2021; KOPAKING; SJAF; SAMPEAN, 2025; TAHIR; ILHAM; ASRIFAN, 2025; ZAINUDDIN; SAMMAK; SALLE, 2023). A central theme across these works is that local wisdom functions as a norm of governance morality, guiding ethical conduct, restricting exploitation, and reinforcing strong social legitimacy. At the same time, a clear synergy potential emerges when these insights are connected with findings from village fund accountability studies, where community participation, social legitimacy, and community-based oversight mechanisms (MAKANGA et al., 2025; PERMATASARI et al., 2024; YAP; NUGROHO; RACHMIYATI, 2024) closely align with the principles embodied in Passang ri Kajang, especially those related to customary-based legitimacy, social sanctions, and binding moral norms. Nevertheless, the literature also highlights persistent tensions and contradictions, particularly the paradox between the formal bureaucratic structures mandated by the Village Law and national reporting mechanisms and the collective, value-driven customary systems observed in Ammatoa Kajang (KOPAKING; SJAF; SAMPEAN, 2025). These tensions indicate a substantial risk of conflict between norms, legal recognition, and resource redistribution when village fund policies are implemented without attention to cultural sensitivity and customary practices.

4.5 What is the connection with the local wisdom of Ammatoa Kajang and what does the literature show?

The existing literature reveals several notable gaps that underscore the need for deeper investigation into the intersection of Ammatoa Kajang local wisdom and village fund accountability practices. First, research that explicitly integrates Ammatoa Kajang customary principles with formal accountability mechanisms remains limited, as most studies examine these topics separately rather than empirically combining them (MEGAWATI; MAHDIANNUR, 2021; PERMATASARI et al., 2024). Second, longitudinal analyses that track changes in accountability practices following interventions, such as digitalisation initiatives or institutional strengthening, are scarce, leaving little understanding of how such reforms evolve over time. Third, participatory or action research approaches involving indigenous communities as co-researchers are still relatively rare, resulting in few culturally grounded accountability models that genuinely reflect local values and lived experiences. Fourth, many quantitative studies adopt limited critical perspectives, offering insufficient examination of issues related to power relations, local politics, gender dynamics, and resource distribution; while critical works do exist, their number and scope remain constrained (CATCHPOWLE; SMYTH, 2016; GEORGE; BROWN; DILLARD, 2023). Finally, the adaptation of formal reporting mechanisms such as SISKEUDES to align with indigenous accountability norms has yet to be systematically validated, leaving an important gap in understanding how customary and administrative systems may be harmonized.

4.6 Practical implications and recommendations for future research (Specifically for the Ammatoa Kajang Context)

The proposed future research directions emphasize the need to design a combined empirical study using mixed methods to test the compatibility between Pasng ri Kajang and formal accountability mechanisms. This approach should integrate traditional ethnography with apparatus surveys and participatory policy experiments, aligning with the mixed-methods tradition demonstrated by PERMATASARI et al. (2024). Another key direction is the development of a hybrid accountability model that incorporates three essential dimensions: the technical quality of reports, customary legitimacy grounded in

sanctions and norms, and community participation, all structured through Prencipe's triadic framework of instrumental credibility, moral alignment, and reflexive adaptability (PRENCIPE, 2025). Strengthening the role of customary leaders, particularly the Ammatoa, as supervisory actors in reporting design and community audit mechanisms is also crucial for enhancing compliance and legitimacy, supported by impact evaluations conducted through action research or guided interventions. Further analysis is needed regarding normative legal and accounting policies to identify potential points of harmonisation between state-based village regulations, such as the Village Law and financial regulatory standards, and Pasng ri Kajang customary accountability instruments (ARIF et al., 2025; MEGAWATI; MAHDIANNUR, 2021). Finally, attention must be directed toward culturally inclusive digitalisation, ensuring that reporting interface designs accommodate local practices, such as customary summary formats and digital/offline consultation spaces, while still adhering to established accounting standards (ARDIPUTRA et al., 2025; HANDAYANI; ISMIYATI; ASTUTI, 2023).

5 CONCLUSION

The literature on village fund accountability indicates that the competence of officials, organizational commitment, public participation, and digitalization are important determinants of accountability (HARDININGSIH et al., 2020; HANDAYANI; ISMIYATI; ASTUTI, 2023; SETIYAWATI; RAHAYU; NUGROHO, 2023). Meanwhile, a study of local wisdom in Ammatoa Kajang confirms the existence of customary norms and mechanisms (Pasng ri Kajang) that have great potential to strengthen legitimacy, social sanctions, and community-based governance (ARIF et al., 2025; MEGAWATI; MAHDIANNUR, 2021; TAHIR; ILHAM; ASRIFAN, 2025). The main challenge is how to synthesize these two domains, formal bureaucracy and customary values, operationally so that village fund policies become technically accountable while also being culturally valid and meaningful. Further research combining in-depth qualitative methods, participatory action, and policy analysis is urgently needed to design a contextual accountability model for Ammatoa Kajang.

AUTHOR CONTRIBUTIONS

Teri (First Author): (a) Developed the research idea and formulated the problem. (b) Collected field data, interviews, and observations related to the local wisdom of the Kajang community. (c) Wrote the initial draft of the article and compiled the main analysis. Aini Indrijawati (Second Author / Promoting Lecturer): (a) Provided direction on the research methodology and theoretical framework. (b) Guided the structuring of the article to ensure it complies with international publication standards. (c) Critically reviewed the analysis results and strengthened the academic argument. Darmawati (Third Author / Promoting Lecturer): (a) Provided input on data processing and interpretation of the results. (b) Directed the use of relevant literature to support the study. (c) Edited and improved the quality of academic language to comply with Scopus standards. Syarifuddin (Fourth Author / Promoting Lecturer): (a) Contributed to the contextual discussion on public accountability and local wisdom. (b) Reviewed the entire manuscript to ensure consistency of argumentation. (c) Assists in refining conclusions and conducting research.

FUNDING

This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors. The study was fully self-funded by the authors.

ACKNOWLEDGMENT

The authors would like to express their sincere gratitude to the village heads in Kajang and the indigenous Ammatoa Kajang community for their valuable insights and information that enriched this study. We also acknowledge the guidance and constructive feedback provided by our academic mentors throughout the research process. This study was conducted as a SLR covering accountability articles published between 2009 and 2025, complemented by field information obtained directly from local sources. The completion of this manuscript was made possible through the collective effort and dedication of all authors.

CONFLICT OF INTEREST

The authors state that this research was conducted independently and was not influenced by conflicts of interest, either financially or non-financially, during the implementation, analysis, or reporting of the results. In addition, research is conducted under the principles of academic integrity and applicable research ethics.

REFERENCES

- ARDIPUTRA, S.; MILYAN, M.; AKHMAD, Z.; SULTHAN, M.; ARDIPUTRA, M. A. Optimizing budget policy in village fund allocation (ADD): a governance and public administration perspective on rural development. *Frontiers in Political Science*, v. 7, p. 1581806, 2025. DOI: <https://doi.org/10.3389/fpos.2025.1581806>
- ARIF, M.; ZAINUDDIN, Z.; SALLE, S.; AINI, S. N. Pasang Ri Kajang: Legal instruments of environmental justice for the Ammatoa Kajang Community. *PETITA*, v. 10, p. 146, 2025. DOI: <https://doi.org/10.22373/petita.v10i1.516>
- CATCHPOWLE, L.; SMYTH, S. Accounting and social movements: An exploration of critical accounting praxis. *Accounting Forum*, v. 40, n. 3, p. 220–234, 2016. DOI: <https://doi.org/10.1016/j.accfor.2016.05.001>
- DAMAYANTI, R. A.; SYARIFUDDIN, S. Dekonstruksi hubungan keagenan dalam proses anggaran. *Contemporary Journal on Business and Accounting*, v. 1, n. 1, p. 89-118, 2021. DOI: <https://doi.org/10.58792/cjba.v1i1.8>
- DIANSARI, R. E.; OTHMAN, J. B.; MUSAH, A. A. Accountability and perception of prosocial behavior in village fund management. *Journal of Governance and Regulation*, v. 12, n. 1, 2023. DOI: <https://doi.org/10.22495/jgrv12i1art12>
- GENDRON, Y. On the elusive nature of critical (accounting) research. *Critical Perspectives on Accounting*, v. 50, p. 1-12, 2018. DOI: <https://doi.org/10.1016/j.cpa.2017.11.001>
- GEORGE, S.; BROWN, J.; DILLARD, J. Social movement activists' conceptions of political action and counter-accounting through a critical dialogic accounting and accountability lens. *Critical Perspectives on Accounting*, v. 91, p. 102408, 2023. DOI: <https://doi.org/10.1016/j.cpa.2021.102408>
- HADDAWAY, N. R.; PAGE, M. J.; PRITCHARD, C. C.; McGUINNESS, L. A. PRISMA2020: An R package and Shiny app for producing PRISMA 2020-compliant flow diagrams, with interactivity for optimised digital transparency and Open Synthesis. *Campbell Systematic Reviews*, v. 18, n. 2, e1230, 2022. DOI: <https://doi.org/10.1002/cl2.1230>
- HAMBALI, I. R.; NIODE, I. Y. Improvement of village productive economy through village funds financing. *International Journal of Applied Business and International Management*, v. 4, n. 3, 2019. DOI: <https://doi.org/10.32535/ijabim.v4i3.688>

- HANDAYANI, B. D.; ISMIYATI, I.; ASTUTI, D. P. Environment Concern Through Digitalization of Village Financial Reporting and Accountability of Village Fund Management: Can it Accelerate the Achievement of Village Sustainable Development Goals (SDGs)? In: IOP Conference Series: Earth and Environmental Science, v. 1248, n. 1, p. 012030, 2023. IOP Publishing.
- HANDAYANI, E. The role of customary law in the governance of sustainable agrarian culture in local communities. *Corporate Law and Governance Review*, v. 5, n. 1, p. 29-37, 2023. DOI: <https://doi.org/10.22495/clgrv5i1p3>
- HARDININGSIH, P.; UDIN, U. D. I. N.; MASDJOJO, G. N.; SRIMINDARTI, C. Does competency, commitment, and internal control influence accountability? *The Journal of Asian Finance, Economics and Business*, v. 7, n. 4, p. 223-233, 2020. DOI: <https://doi.org/10.13106/JAFEB.2020.VOL7.NO4.223>
- HUTT, E.; POLIKOFF, M. S. Toward a framework for public accountability in education reform. *Educational Researcher*, v. 49, n. 7, p. 503-511, 2020. DOI: <https://doi.org/10.3102/0013189X20931246>
- INDRIJAWATI, A.; ANWAR, F. Accountability for village financial management: Clarity of budget targets and competency of village financial management officials. *Asian Development Policy Review*, v. 12, n. 3, p. 281–303, 2024. DOI: <https://doi.org/10.55493/5008.v12i3.5170>
- KOPAKING, L. M.; SJAF, S.; SAMPEAN. Problems and prospects of recognition of the Ammatoa Kajang Indigenous community in Indonesia. *Development in Practice*, p. 1-14, 2025. DOI: <https://doi.org/10.1080/09614524.2025.2562478>
- MAKANGA, C. N.; OROBIA, L. K.; KAAWAASE, T. K.; NABETA, I. N.; MINDRA, R. K.; MUNENE, J. C. Oversight mechanisms and public accountability in an emerging economy. *Cogent Business & Management*, v. 12, n. 1, p. 2507216, 2025. DOI: <https://doi.org/10.1080/23311975.2025.2507216>
- MEGAWATI, S.; MAHDIANNUR, M. A. Implementation of forest conservation policies based on local wisdom of the Ammatoa Kajang indigenous community. In: *IOP Conference Series: Earth and Environmental Science*, v. 940, n. 1, p. 012082, 2021. IOP Publishing. DOI: <https://doi.org/10.1088/1755-1315/940/1/012082>
- MONGEON, P.; PAUL-HUS, A. The journal coverage of bibliometric databases: A comparison of Scopus and Web of Science. *Scientometrics*, v. 4, p. 1-6, 2014.
- PERMATASARI, P.; BUDIARSO, A.; DARTANTO, T.; SAMOSIR, A. P.; SAPUTRO, B.; EKAYANA, D.; ...; WARDHANA, I. W. Village fund management and reporting systems: Are they accountable? *Transforming Government: People, Process and Policy*, v. 18, n. 4, p. 512-528, 2024. DOI: <https://doi.org/10.1108/TG-07-2023-0098>
- PRENCIPE, A. Accountability between compliance and legitimacy: Rethinking governance for corporate sustainability. *Sustainability*, v. 17, n. 20, p. 9305, 2025. DOI: <https://doi.org/10.3390/su17209305>
- RICHARDSON, A. J. Quantitative research and the critical accounting project. *Critical Perspectives on Accounting*, v. 32, p. 67-77, 2015. DOI: <https://doi.org/10.1016/j.cpa.2015.04.007>

- SARI, I. A. L.; PUTRA, I. N. D. Narrative on nature conservation: A comparative study of the folktales of Bali Aga and Ainu. *Kemanusiaan: The Asian Journal of Humanities*, v. 27, n. 2, p. 59-78, 2020. DOI: <https://doi.org/10.21315/KAJH2020.27.2.4>
- SETIYAWATI, H.; RAHAYU, P.; NUGROHO, L. Determinants of accountability for the management of funds Vis-À-Vis Village Governments in Indonesia (empirical case in Sukabumi, West Java). *Sosyoekonomi*, v. 31, n. 56, p. 191-204, 2023. DOI: <https://doi.org/10.17233/sosyoekonomi.2023.02.09>
- SHARON, S. S.; PARANOAN, S. Refleksi rumah adat Ammatoa dalam akuntabilitas organisasi. *Jurnal Akuntansi Multiparadigma*, v. 11, n. 1, p. 59-76, 2020. DOI: <https://doi.org/10.21776/ub.jamal.2020.11.1.04>
- SIAFU, O.; RAWUNG, S. S.; KAWULUR, A. F. Analysis of village fund budget management in Bololo Village, North Wasile District, East Halmahera Regency. *International Journal of Applied Business and International Management*, p. 53-64, 2020. DOI: <https://doi.org/10.32535/ijabim.v0i0.876>
- STEFFEK, J. Public accountability and the public sphere of international governance. *Ethics & International Affairs*, v. 24, n. 1, p. 45-67, 2010. DOI: <https://doi.org/10.1111/j.1747-7093.2010.00243.x>
- TAHIR, G.; ILHAM, M.; ASRIFAN, A. Eco-sufism in Ammatoa community: harmonizing Islamic values and local traditions for environmental conservation in Kajang Bulukumba. *Journal of Islamic Thought and Civilization*, v. 15, n. 1, p. 124-145, 2025. DOI: <https://doi.org/10.32350/jitc.151.08>
- YAP, N.; NUGROHO, M.; RACHMIYATI, N. Evaluating village financial governance in top tourism destinations. *Edelweiss Applied Science and Technology*, v. 8, n. 6, p. 2971-2991, 2024.
- ZAINUDDIN, Z.; SAMMAK, J.; SALLE, S. Patuntung: the encounter of local culture and Islamic sharia in the Ammatoa Kajang community. *AL-IHKAM: Jurnal Hukum & Pranata Sosial*, v. 18, n. 1, p. 177-199, 2023. DOI: <https://doi.org/10.19105/al-lhkam.v18i1.8207>

Authors' Contribution

All authors contributed equally to the development of this article.

Data availability

All datasets relevant to this study's findings are fully available within the article.

How to cite this article (APA)

Teri, Indrijawati, A., Darmawati, & Syarifuddin. PUBLIC ACCOUNTABILITY OF VILLAGE FUNDS: KAJANG WISDOM REVIEW. *Veredas Do Direito*, e233917. <https://doi.org/10.18623/rvd.v23.n1.3917>