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The Role of Village Leadership in Strengthening Local Government Accountability:

A Qualitative Inquiry with NVivo 12 Pro

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ABSTRACT

This study examines the role of village leadership in strengthening local government accountability through a qualitative inquiry supported by NVivo 12 Pro. The research aims to explore how leadership practices contribute to transparency, community participation, institutional capacity, and good governance in village administration. A qualitative research design was employed using in-depth interviews with seven key informants consisting of the Village Head, Village Secretary, village administrative staff, and community representatives in Harapan Village. Data were triangulated with observations and official village documents and analyzed using open coding, axial coding, and selective coding within NVivo 12 Pro. The findings identified five major themes: Village Leadership, Transparency, Supporting and Inhibiting Factors, Community Participation, and Good Governance. Among these themes, village leadership emerged as the central factor connecting all dimensions of accountability. The analysis revealed that effective leadership strengthens accountability through transparent financial management, continuous supervision, participatory decision-making, and ethical governance practices. However, challenges such as limited human resource capacity, technological constraints, and administrative adaptation continue to hinder accountability implementation. The study concludes that strengthening local government accountability requires an integrated leadership approach that combines transparency, community participation, institutional capacity development, and adherence to good governance principles. The use of NVivo enhanced the rigor, transparency, and credibility of the qualitative analysis by providing systematic thematic coding and conceptual mapping. The findings contribute to the literature on public administration by offering an empirical model explaining how village leadership reinforces accountability within decentralized local governance.

Keywords: village leadership; local government accountability; good governance; transparency; community participation; NVivo.



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ABSTRAK

Penelitian ini bertujuan menganalisis peran kepemimpinan desa dalam memperkuat akuntabilitas pemerintah daerah melalui pendekatan kualitatif berbantuan perangkat lunak NVivo 12 Pro. Penelitian difokuskan untuk mengeksplorasi bagaimana praktik kepemimpinan berkontribusi terhadap transparansi, partisipasi masyarakat, kapasitas kelembagaan, dan penerapan prinsip-prinsip tata kelola pemerintahan yang baik dalam penyelenggaraan pemerintahan desa. Penelitian menggunakan desain kualitatif dengan teknik wawancara mendalam terhadap tujuh informan utama yang terdiri atas Kepala Desa, Sekretaris Desa, perangkat desa, dan perwakilan masyarakat di Desa Harapan. Data divalidasi melalui triangulasi observasi dan dokumen resmi desa, kemudian dianalisis menggunakan tahapan *open coding*, *axial coding*, dan *selective coding* dengan bantuan NVivo 12 Pro. Hasil penelitian mengidentifikasi lima tema utama, yaitu Kepemimpinan Desa, Transparansi, Faktor Pendukung dan Penghambat, Partisipasi Masyarakat, dan Good Governance. Di antara kelima tema tersebut, kepemimpinan desa muncul sebagai faktor utama yang menghubungkan seluruh dimensi akuntabilitas. Temuan menunjukkan bahwa kepemimpinan yang efektif mampu memperkuat akuntabilitas melalui pengelolaan keuangan yang transparan, pengawasan yang berkelanjutan, pengambilan keputusan yang partisipatif, serta penerapan tata kelola yang beretika. Namun demikian, keterbatasan kapasitas sumber daya manusia, infrastruktur teknologi, dan kemampuan adaptasi administratif masih menjadi tantangan dalam implementasi akuntabilitas. Penelitian ini menyimpulkan bahwa penguatan akuntabilitas pemerintah daerah memerlukan pendekatan kepemimpinan yang terintegrasi dengan transparansi, partisipasi masyarakat, penguatan kapasitas kelembagaan, dan penerapan prinsip-prinsip *good governance*. Penggunaan NVivo meningkatkan sistematika, transparansi, dan kredibilitas analisis kualitatif melalui proses pengodean tematik dan pemetaan konseptual yang terstruktur. Temuan penelitian ini memberikan kontribusi empiris bagi pengembangan kajian administrasi publik mengenai model kepemimpinan desa dalam memperkuat akuntabilitas pemerintahan lokal.

Kata kunci: kepemimpinan desa; akuntabilitas pemerintah daerah; good governance; transparansi; partisipasi masyarakat; NVivo.

A.INTRODUCTION

Local government accountability has become one of the central pillars of democratic governance and sustainable public administration worldwide. As governments increasingly decentralize authority to local institutions, ensuring accountability at the village level has attracted growing scholarly and policy attention. Village governments represent the closest administrative units to citizens, making them critical actors in delivering public services, managing local resources, and implementing development programs. Consequently, leadership at the village level significantly influences how accountability mechanisms are established and practiced. Effective village leadership not only ensures compliance with legal and administrative regulations but also

promotes transparency, responsiveness, and public trust through participatory governance processes (OECD, 2023; United Nations, 2024). Recent governance reforms across developing countries emphasize that accountable local leadership contributes substantially to institutional legitimacy, improved service delivery, and sustainable rural development (World Bank, 2023). Therefore, understanding the leadership practices that strengthen accountability has become increasingly important for both academic inquiry and public policy development.

The concept of accountability has evolved beyond traditional financial reporting toward multidimensional governance encompassing transparency, answerability, participation, ethical conduct, and institutional responsibility. According to Bovens (2007), accountability refers to the obligation of public officials to explain and justify their actions to stakeholders who possess the authority to evaluate and sanction governmental performance. In local government settings, accountability is closely associated with the capacity of public institutions to manage public resources efficiently while maintaining citizens' trust through transparent administrative processes. Contemporary governance literature further argues that accountability cannot function independently but requires complementary principles such as openness, participation, integrity, and collaborative decision-making (OECD, 2023). This multidimensional perspective becomes particularly relevant in village governance, where government officials interact directly with communities and where public participation plays a fundamental role in monitoring development programs and financial management.

Village leadership represents one of the most influential determinants of accountable local governance because leaders establish organizational culture, coordinate institutional actors, and ensure compliance with governance principles. Transformational leadership theory suggests that effective leaders inspire organizational commitment, promote ethical behavior, and motivate public officials toward achieving collective goals (Bass & Avolio, 1994). Similarly, Yukl (2013) argues that leadership effectiveness depends upon a leader's ability to balance organizational performance with stakeholder expectations through communication, supervision, and strategic decision-making. Within village governments, leadership extends beyond administrative authority by facilitating community engagement, conflict resolution, and collaborative policy implementation. Consequently, leadership quality significantly affects financial accountability, public participation, institutional integrity, and governance effectiveness.

Recent international studies consistently demonstrate that local leadership substantially influences accountability and governance outcomes. Research by the World Bank (2023) indicates that local governments exhibiting strong leadership capacity are more likely to achieve higher levels of transparency, citizen satisfaction, and efficient public service delivery. Likewise, OECD (2023) emphasizes that ethical leadership, institutional integrity, and effective oversight mechanisms significantly reduce governance risks, including corruption, maladministration, and misuse of public resources. In Southeast Asian countries, decentralization reforms have increasingly highlighted the importance of village leaders in coordinating development programs while ensuring compliance with accountability regulations. These findings indicate that leadership effectiveness directly shapes governance quality through administrative competence, transparent financial management, and citizen engagement.

Indonesia has undertaken significant decentralization reforms since the enactment of Law Number 6 of 2014 concerning Villages, granting broader authority and financial autonomy to village governments. The Village Law substantially increased fiscal transfers through the Village Fund (Dana Desa), enabling villages to independently manage development priorities and community empowerment programs. However, the expansion of fiscal authority has simultaneously increased demands for stronger accountability systems, transparent financial management, and effective public oversight (Ministry of Finance of Indonesia, 2024). Despite continuous improvements in village administration, various studies continue to report challenges related to administrative capacity, financial reporting, institutional coordination, and community participation. These challenges indicate that strengthening accountability depends not only on regulatory compliance but also on the quality of leadership capable of integrating transparency, participation, and institutional responsibility into daily governance practices.

Although previous studies have extensively examined public accountability and village governance, relatively few investigations have explored the underlying leadership processes through qualitative approaches supported by computer-assisted qualitative data analysis software (CAQDAS), particularly NVivo. Most existing studies predominantly employ quantitative methods emphasizing statistical relationships among governance variables while providing limited explanations regarding the complex interactions among leadership, transparency, participation, and accountability. Qualitative inquiry supported by NVivo enables researchers to systematically

organize interview data, identify recurring themes, visualize conceptual relationships, and enhance analytical rigor through transparent coding procedures (Jackson & Bazeley, 2019). Consequently, NVivo provides methodological advantages for understanding how leadership practices influence accountability mechanisms within village governance.

This study adopts a qualitative approach using NVivo 12 Pro to explore the role of village leadership in strengthening local government accountability through in-depth interviews with village officials, administrative staff, and community representatives. The analytical process employs open coding, axial coding, and selective coding to identify emerging themes and construct a comprehensive understanding of governance practices. By integrating leadership theory, accountability frameworks, and good governance principles, this study seeks to explain how village leadership shapes transparency, public participation, institutional collaboration, and administrative responsibility. The use of NVivo also enhances methodological transparency by providing systematic coding structures, thematic mapping, and traceable analytical procedures that strengthen the credibility and reliability of qualitative findings.

This research contributes theoretically and practically to the growing literature on local governance and public administration. Theoretically, it extends existing discussions by integrating transformational leadership, public accountability, and collaborative governance into a comprehensive qualitative framework explaining accountability at the village level. Practically, the findings provide evidence-based recommendations for policymakers, local governments, and village administrators seeking to improve governance quality through leadership development, institutional capacity building, transparency enhancement, and community participation. Ultimately, this study proposes that accountable village governance is not solely the product of regulatory compliance but emerges from effective leadership capable of integrating ethical governance, participatory decision-making, institutional oversight, and collaborative public administration.

C. RESEARCH RESULTS AND DISCUSSION

➤ Research Results

The NVivo-assisted thematic analysis of interviews with seven participants conducted in Harapan Village, Tanete Riaja District, Barru Regency, South Sulawesi, Indonesia, identified five overarching themes: Village Leadership, Transparency, Supporting and Inhibiting Factors, Community Participation, and Good Governance. Harapan Village was selected as the research site because it represents a rural local government that has actively implemented participatory governance and accountability mechanisms in village administration. The participants included the Village Head (Syakariah, S.Sos.), the Village Secretary (Sultan, S.Sos.), two village administrative staff (Sartika and Hikmah), and three community members (Sultan, Nasrah Kasim, and Rahmat Wijaya). The coding process generated recurring nodes such as leadership, supervision, accountability, transparency, participation, integrity, and institutional oversight. These nodes collectively illustrate how village leadership in Harapan Village contributes to strengthening local government accountability through administrative control, public engagement, and transparent governance practices.

The first theme, Village Leadership, emerged as the most dominant theme throughout the interviews conducted in Harapan Village, Tanete Riaja District. The Village Head emphasized that leadership extends beyond administrative responsibilities to include continuous supervision of village development programs, financial management, and public service delivery across the village. This perspective was reinforced by the Village Secretary and administrative staff, who explained that regular monitoring of work programs and financial reporting creates a culture of accountability among village officials. Community representatives also acknowledged that proactive leadership enhances public confidence because decisions are implemented transparently and accompanied by clear explanations regarding development priorities that reflect the needs of the local community.

Transparency constituted the second major theme identified through the coding process. Respondents consistently described transparency as the foundation of accountable village governance in Harapan Village. According to the Village Secretary and village staff, transparency is implemented through regular village meetings, publication of the Village Budget (APBDes),

and dissemination of public information using notice boards and digital communication platforms accessible to village residents. These mechanisms allow residents to obtain timely information regarding government activities and financial expenditures. Community participants indicated that easier access to information reduces misunderstandings and strengthens trust between citizens and village authorities, thereby reinforcing the legitimacy of the village government in Tanete Riaja District.

The analysis further revealed that accountability is strengthened when financial information and development outcomes are openly communicated within Harapan Village. The Village Head explained that budget disclosure is no longer viewed merely as a legal obligation but also as a strategy for encouraging community oversight of development programs implemented throughout the village. Several community respondents confirmed that publicly available information enables citizens to monitor whether development projects are implemented according to agreed plans and community priorities. NVivo coding demonstrated strong relationships between the nodes "budget disclosure," "public information," and "public trust," indicating that transparency directly reinforces perceptions of accountable governance within the village administration.

Another important finding concerns the supporting and inhibiting factors affecting accountability in Harapan Village. Village officials acknowledged that limited human resource capacity remains a significant challenge, particularly in administrative reporting and the utilization of digital technologies to support governance. Administrative staff noted that frequent regulatory changes require continuous adaptation, while limited technological infrastructure sometimes delays reporting processes and administrative services. Community respondents similarly observed that accountability could be improved if village officials received additional technical training and better technological support. These findings indicate that institutional capacity remains an essential prerequisite for sustaining accountability and improving governance performance in Harapan Village, Tanete Riaja District, Barru Regency.

Community Participation also emerged as a central theme in the analysis. Interviews conducted with community members in Harapan Village revealed that residents actively participate in village deliberation meetings (*musyawarah desa*), monitor infrastructure projects,

and provide suggestions regarding public services and village development priorities. Community representatives explained that participation creates a sense of shared responsibility for village development rather than positioning accountability solely as the responsibility of government officials. Village administrators further acknowledged that constructive public feedback frequently contributes to improving policy implementation and identifying shortcomings in service delivery. NVivo coding demonstrated close connections between participation, collaboration, and public oversight, suggesting that accountability is strengthened through active citizen engagement in local governance.

The final substantive theme identified in the analysis was Good Governance. Respondents consistently emphasized leadership integrity, professional competence, institutional oversight, and commitment to ethical governance as key determinants of accountability in Harapan Village. The Village Head argued that accountability depends primarily on the personal integrity of leaders, while the Village Secretary highlighted the importance of compliance with administrative procedures and legal regulations governing village administration. Community participants added that transparent leadership encourages public confidence and increases citizens' willingness to participate in development activities. These responses illustrate that good governance is perceived as the outcome of ethical leadership supported by effective institutional mechanisms operating within the village government.

The integration of the five themes demonstrates that village leadership in Harapan Village functions as the driving force connecting transparency, participation, institutional capacity, and governance quality. NVivo thematic mapping indicated that leadership occupies the central position, with accountability serving as the principal outcome influenced by the interaction of all other themes. Transparency facilitates public oversight, community participation enhances policy legitimacy, supporting factors improve administrative effectiveness, and good governance provides the normative framework for accountable public administration. Consequently, accountability in Harapan Village should be understood as a multidimensional governance process rather than a purely administrative obligation.

Overall, the findings from Harapan Village, Tanete Riaja District, Barru Regency, demonstrate that strengthening local government accountability requires an integrated leadership

approach that combines effective supervision, transparent financial management, active citizen participation, institutional capacity development, and adherence to good governance principles. The evidence from the study site indicates that accountable governance is achieved when village leaders cultivate public trust through openness, responsiveness, and ethical decision-making while simultaneously encouraging community involvement in monitoring development programs. The NVivo analysis confirms that these interconnected dimensions collectively establish a sustainable governance model capable of enhancing accountability and improving the overall quality of local public administration in Harapan Village.

➤ Data Analysis Using NVivo

Data analysis in this study was conducted using a qualitative approach supported by NVivo 12 Pro software. The use of NVivo was intended to assist the researcher in managing, organizing, coding, and systematically analyzing qualitative data related to the role of village leadership in strengthening local government accountability. The analyzed data were obtained from in-depth interviews with key informants who were directly involved in village governance, including village heads, village secretaries, members of the Village Consultative Body (BPD), village officials, sub-district government representatives, and community leaders. To enhance the credibility and trustworthiness of the findings, the interview data were triangulated with field observations and documentary evidence, including village development plans, village budget reports (APBDes), accountability reports, village meeting minutes, government regulations, and other official administrative documents related to village governance and accountability practices. The application of NVivo enabled the researcher to systematically organize large volumes of qualitative data, identify recurring patterns, and explore relationships among emerging concepts. Through this analytical process, themes associated with leadership practices, transparency, accountability, community participation, financial supervision, policy implementation, and institutional collaboration were identified and examined comprehensively. Furthermore, NVivo facilitated a transparent and structured coding process, thereby enhancing the methodological rigor, consistency, and reliability of the qualitative analysis.

The analysis was conducted through three sequential coding stages: open coding, axial coding, and selective coding. During the open coding stage, the researcher carefully examined

interview transcripts, observation notes, and documentary evidence to identify preliminary concepts reflecting the experiences and perceptions of the participants. Several initial codes emerged from the data, including leadership commitment, participatory decision-making, financial transparency, budget supervision, accountability reporting, community involvement, administrative compliance, institutional coordination, ethical leadership, responsiveness to public needs, capacity building, and public trust. These initial codes represented the fundamental dimensions of village leadership and accountability mechanisms operating within local government institutions. The open coding process allowed the researcher to capture diverse viewpoints from village government officials, community representatives, and other stakeholders regarding how leadership practices influence accountability and governance performance at the village level.

The second stage involved axial coding, in which conceptually related codes were systematically connected and grouped into broader thematic categories. The resulting categories included leadership and governance effectiveness, transparency and financial accountability, community participation in decision-making, institutional coordination and oversight, administrative compliance, and challenges in strengthening local government accountability. This stage enabled the researcher to examine the relationships among leadership behaviors, governance processes, and accountability outcomes while identifying the institutional and social factors influencing accountability implementation. The integration of these categories provided a deeper understanding of how village leadership contributes to improving governance quality through transparent administration, participatory governance, effective supervision, and responsible public management.

Finally, selective coding was employed to identify the central theme that integrated all major categories into a coherent conceptual framework. The core theme emerging from the analysis was the strategic role of village leadership in strengthening local government accountability through transparent governance, participatory decision-making, effective supervision, and collaborative institutional practices. The findings indicate that accountable village leadership promotes greater transparency in financial management, strengthens administrative responsibility, encourages active community participation, enhances coordination among local institutions, and fosters public trust in village governance. Conversely, limitations in leadership

capacity, institutional coordination, and community engagement may hinder accountability implementation. Overall, the use of NVivo not only improved the depth, consistency, and transparency of the qualitative analysis but also strengthened the empirical validity, analytical reliability, and conceptual credibility of the research findings, thereby providing a comprehensive understanding of the role of village leadership in reinforcing local government accountability.

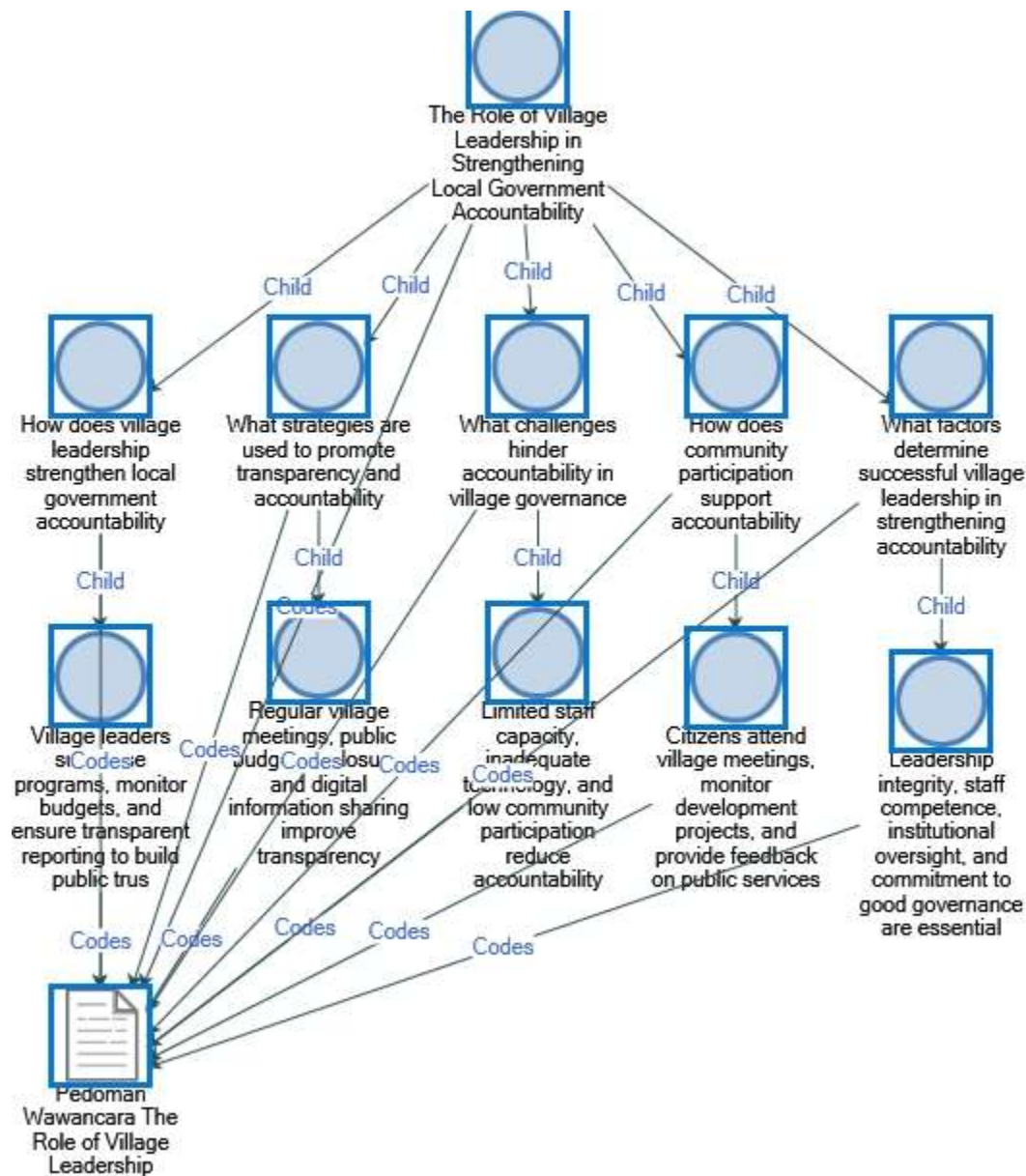


Figure 2. NVivo Structural Project Map / Coding Node Hierarchy: The Role of Village Leadership in Strengthening Local Government Accountability

The diagram above presents a project map visualizing the coding hierarchy structure and conceptual mapping generated using NVivo qualitative analysis software. At the apex sits the primary theme (parent node), *"The Role of Village Leadership in Strengthening Local Government Accountability"*, which branches out into five key sub-themes or research questions (child nodes). These sub-themes explore leadership mechanisms, transparency strategies, accountability barriers, community participation, and success factors. Each sub-theme further descends into specific empirical indicators and narrative findings, demonstrating a systematic and logically structured qualitative research framework.

Furthermore, this visualization highlights the trace-relationship between the thematic framework and the primary data collection instrument. All lower-level nodes directly link (*Codes*) to a single source document: *"Pedoman Wawancara The Role of Village Leadership"* (Interview Guide). This structure underscores the principles of qualitative traceability and auditability, showing how abstract conceptual categories are directly grounded in the field interview questions. Through this map, the qualitative research workflow from data collection to thematic conceptualization is clearly established.



Figure 3. NVivo Word Cloud Visualization of Interview Transcript Keyword Frequencies

Query analysis using NVivo software. The font size of each word is directly proportional to its occurrence frequency within the analyzed interview transcripts and qualitative data. Dominant keywords such as "accountability", "village", "leadership", "governance", "desa", "public", "community", and "participation" clearly indicate the core topics discussed by key informants, capturing the central essence of the phenomenon under study regarding village government accountability and governance.

Additionally, secondary key terms such as *transparency*, *harapan*, *oversight*, *meetings*, alongside specific participant roles (*sekdes*, *masyarakat*, *sultan*, etc.) enrich the contextual narrative gathered from field research. This visualization serves as an initial data exploration tool to verify that the collected textual data aligns closely with the core research objectives. Beyond offering a rapid overview of prominent emerging themes, this word cloud provides an empirical foundation for transitioning into deeper analytical stages, such as axial and selective coding.

➤ Discussion

The findings demonstrate that village leadership serves as the primary driver of local government accountability by integrating supervision, administrative control, and transparent decision-making into village governance practices. The NVivo thematic analysis identified leadership as the dominant theme that connects transparency, community participation, institutional capacity, and good governance into a comprehensive accountability framework. This finding supports the theory of transformational leadership proposed by Bass and Avolio (1994), which argues that effective leaders are not merely administrators but change agents who inspire organizational commitment through vision, integrity, and ethical behavior. Within the context of village governance, the active involvement of the village head in supervising development programs, monitoring financial management, and ensuring accountability reporting creates a governance environment characterized by responsibility and public trust. These findings are also consistent with Yukl (2013), who emphasizes that leadership effectiveness depends on a leader's ability to coordinate organizational resources, motivate subordinates, and establish accountability mechanisms that enhance institutional performance. Therefore, accountable village leadership extends beyond regulatory compliance by fostering an organizational culture that values transparency, responsibility, and citizen-oriented public service.

The study further confirms that transparency represents a fundamental prerequisite for strengthening local government accountability. The publication of village budgets (APBDes), regular village meetings, financial reports, and the dissemination of public information through notice boards and digital communication platforms enable citizens to monitor government performance and financial expenditures effectively. These findings align closely with the principles of good governance promoted by the United Nations Development Programme (UNDP, 1997), which identifies transparency as an essential element for democratic governance and institutional accountability. Similarly, Bovens (2007) argues that accountability can only function effectively when public institutions provide adequate access to information, allowing citizens to evaluate governmental actions and hold public officials responsible for their decisions. The openness demonstrated by Harapan Village illustrates that transparency should not merely be interpreted as compliance with legal obligations but rather as a strategic governance mechanism that strengthens public oversight, minimizes opportunities for maladministration, and enhances citizens' confidence in local government institutions. Consequently, transparency contributes directly to improving governance legitimacy and reinforcing accountability relationships between public officials and the community.

Another important finding concerns the significant contribution of community participation to strengthening village accountability. The interviews reveal that community members actively participate in village deliberation meetings, monitor infrastructure development projects, and provide recommendations for improving public services. NVivo coding further illustrates strong relationships among participation, collaboration, and public oversight, indicating that accountability is strengthened when citizens become active partners in governance rather than passive recipients of public services. These findings support the Collaborative Governance Model developed by Ansell and Gash (2008), which argues that sustainable public governance depends upon constructive collaboration between government institutions and stakeholders through consensus-oriented decision-making processes. In addition, Fung (2006) emphasizes that meaningful citizen participation improves governmental responsiveness while increasing policy legitimacy and implementation effectiveness. The empirical evidence from this study demonstrates that participatory governance encourages shared responsibility for village development, improves policy responsiveness, and provides continuous public feedback that

enhances administrative performance. Therefore, accountability should be viewed as a collaborative governance process involving both government institutions and the community in achieving effective local governance.

Finally, the findings indicate that institutional capacity and the implementation of good governance principles determine the sustainability of accountability practices in village government. Although respondents consistently emphasized leadership integrity, professional competence, and institutional oversight as essential determinants of accountability, they also identified several challenges, including limited human resource capacity, rapidly changing administrative regulations, and insufficient technological infrastructure for public administration. These findings correspond with the OECD (2017), which emphasizes that effective public governance depends on capable institutions, professional civil servants, ethical leadership, and continuous organizational learning. Likewise, Grindle (1997) argues that institutional capacity building is indispensable for improving governance quality and public sector performance in developing countries. The present study therefore suggests that strengthening village accountability requires an integrated governance strategy combining ethical leadership, transparent financial management, active citizen participation, institutional capacity development, digital administrative innovation, and effective oversight mechanisms. Such an integrated approach enables village governments to establish a sustainable accountability system capable of improving public trust, governance effectiveness, and the overall quality of local public administration.

D.CONCLUSION AND RECOMMENDATIONS

➤ Conclusion

This study demonstrates that village leadership plays a pivotal role in strengthening local government accountability by integrating transparent governance, effective supervision, community participation, institutional capacity, and good governance principles. The NVivo-assisted qualitative analysis identified five interrelated themes—Village Leadership, Transparency, Supporting and Inhibiting Factors, Community Participation, and Good Governance—which collectively explain how accountability is established and maintained within

village governance. Among these themes, leadership emerged as the central dimension influencing all other governance components. The findings indicate that accountable village leadership extends beyond administrative compliance by fostering ethical decision-making, transparent financial management, citizen engagement, and institutional collaboration. Furthermore, the study reveals that accountability is strengthened when communities actively participate in monitoring development programs and when village governments provide open access to financial and administrative information. However, limitations in human resource capacity, technological infrastructure, and administrative adaptation continue to constrain the effective implementation of accountability mechanisms. Overall, the findings suggest that strengthening local government accountability requires an integrated governance approach in which leadership serves as the driving force linking transparency, participation, institutional effectiveness, and public trust.

➤ Recommendations

Based on the findings, several recommendations are proposed. First, village governments should strengthen leadership capacity through continuous professional development programs focusing on ethical leadership, strategic management, financial accountability, and digital governance. Second, policymakers should improve institutional support by providing technical training, adequate technological infrastructure, and standardized administrative systems that facilitate transparent reporting and public oversight. Third, mechanisms for community participation should be expanded by encouraging more inclusive village deliberation forums, strengthening public access to budget information, and utilizing digital communication platforms to enhance citizen engagement. Finally, future research is encouraged to employ comparative multi-case studies involving villages from different regions or administrative contexts to examine variations in leadership practices and accountability outcomes. Combining qualitative approaches with quantitative methods may also provide a more comprehensive understanding of the relationship between leadership, governance, and accountability in local government institutions.

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