

## CHAPTER V

### CONCLUSION AND IMPLICATION

#### A. Conclusion

Based on the research results described above, the following conclusions can be drawn:

1. The competence of village fund management officials has a positive influence on the level of accountability in village fund management in Banyumas Regency. These findings indicate that the higher the competence of village officials, in terms of knowledge, skills, and professional attitudes, the more optimal the accountability demonstrated in transparent and responsible village fund management. Furthermore, this confirms that the knowledge, skills, and professional attitudes of village officials are crucial factors in realizing transparent, responsible, and accountable village fund management to the wider community.
2. Organizational commitment does not have a significant effect on accountability in the management of village funds. This suggests that although village officials may show loyalty and dedication to their organization, such commitment does not automatically lead to higher levels of accountability in managing village funds. In other words, organizational commitment alone is not yet a key factor in fostering transparency and accountability in village fund governance.

## **B. Implication**

Based on data analysis and research results, the following implications can be obtained:

1. The results of this study reveal that the competency of village officials positively impacts the level of accountability in managing village funds. This finding suggests that higher competency among village officials, there is a correlation between higher accountability and enhanced governance of village financial resources. The implication of this finding is the importance of improving human resource capacity within village government through training, education, and the development of technical and administrative skills. Local governments and related agencies are expected to continuously implement competency-building programs, particularly in aspects of village financial management, reporting, and transparency. With increased competence, it is hoped that village officials will be able to carry out their duties more professionally, accountably, and in accordance with applicable regulations, thereby increasing public trust in village fund management.
2. The lack of organizational commitment to accountability in village fund management implies that officials' loyalty or emotional attachment to the organization does not necessarily result in accountable fund management practices. In this context, it is

possible that affective commitment or personal loyalty to leaders or work groups actually encourages less transparent or objective management practices. Therefore, it is crucial for village governments and relevant authorities to instill the values of integrity and professionalism within the organization. The commitment developed should not be merely emotional or formal, but should also be based on the principles of public accountability and responsibility to the community.

### **C. Limitation**

This study has several limitations. First, the scope of the study only covered a few villages in Banyumas Regency, so the results cannot be generalized to other regions with different social, economic, or administrative characteristics. Second, the respondents in this study were limited to village officials directly involved in village fund management, thus not capturing the perspectives of other parties, such as the community or supervisory institutions. Furthermore, the research instrument, which used a closed-ended questionnaire, also had limitations in capturing the depth of respondents' views. Finally, time constraints in conducting the study also affected the depth of analysis and did not reflect the long-term dynamics of the village fund management process.