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The Effects Of Community Participation, Transparency, And Management Commitment On The Accountability Of Village-Owned Enterprises (Bumdes)

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Abstract

The purpose of this study was to examine the effect of community participation, transparency, and management commitment on the accountability of Village-Owned Enterprises (BUMDes) in Balapulang District, Tegal Regency. This study employed a quantitative approach using primary data collected through questionnaire distribution. A total of 100 respondents participated in this study, consisting of managers from 20 Village-Owned Enterprises (BUMDes) in Balapulang District, Tegal Regency. The sampling technique used was saturated sampling. Data were analyzed using multiple linear regression analysis with the assistance of IBM SPSS Statistics Version 22. The results indicate that community participation, transparency, and management commitment have a positive and significant effect on the accountability of Village-Owned Enterprises (BUMDes). These findings suggest that higher levels of community participation, greater transparency, and stronger management commitment contribute to improving the accountability of Village-Owned Enterprises (BUMDes).

Keywords— *Community Participation, Transparency, Management Commitment, and Accountability of Village-Owned Enterprises (BUMDes).*

I. INTRODUCTION

Under Tegal Regency Regional Regulation No. 1 of (2021), the local government has the authority to manage governmental affairs in accordance with the principles of regional autonomy. This authority enables villages to independently manage their potential by establishing Village-Owned Enterprises (BUMDes) in accordance with Law No. 6 of 2014. A BUMDes is a village-owned enterprise managed by utilizing the village's assets as a source of capital

to support improvements in community welfare, as stipulated in Minister of Villages, Development of Disadvantaged Regions, and Transmigration Regulation No. 4 of 2015. In Indonesia, BUMDes have grown at a rapid pace. Data on legally registered BUMDes shows a total of 45,679 units, consisting of 43,746 BUMDes and 1,933 Joint BUMDes. This illustrates that BUMDes play a crucial role in supporting village economic development (Ministry of Villages, Development of Disadvantaged Regions, and Transmigration, 2026).

BUMDes function as village economic institutions that contribute to Article 87 of Law No. 6 of 2014 by increasing village revenue. Village revenue is a component of the Village Revenue and Expenditure Budget (APBDes), which is derived from various sources, including proceeds from village enterprises as stipulated in Article 72 of Law No. 6 on Villages of 2014. In this regard, BUMDes business activities contribute to Village Original Revenue (PADes). This demonstrates how BUMDes play a vital role in boosting the rural economy, as outlined in Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration No. 4 of 2015.

Accountability is evident in the managers' obligation to disclose financial information as a form of accountability to relevant parties and reflects their ability to prepare financial reports transparently and responsibly (Mardiasmo, 2018:203). Accountability encourages managers to prepare financial reports in accordance with standards and to increase transparency. This transparency facilitates the oversight process and enhances public trust in the management of BUMDes. This leads to improved financial management quality and minimizes the potential for irregularities, thereby ultimately enhancing the accountability of BUMDes (Yaya & Belltonie, 2024).

The status of Village-Owned Enterprises (BUMDes) in Balapulang Subdistrict (2026) shows that of the 20 existing BUMDes, 11 – or 55% – have legal entity status, while 9 – or 45% – do not. BUMDes with legal entity status generally have more organized management systems, including in the preparation of financial statements. This is evident from the BUMDes that have prepared complete financial reports and possess adequate legal standing, thereby qualifying for the BUMDes ranking system. Meanwhile, BUMDes that have not yet obtained legal entity status tend not to prepare financial reports optimally; some still lack complete financial reports, preventing them from fully participating in the BUMDes ranking process. This situation indicates that there are still BUMDes that have not implemented financial reporting as a form of public accountability.

The lack of accountability in BUMDes reflects a low level of transparency in financial management. This lack of transparency can result in low-quality financial information, which in turn has the potential to undermine the overall accountability of BUMDes. This situation indicates that BUMDes accountability is not yet fully optimized and is influenced by a number of factors, including internal aspects such as transparency and management commitment, as well as external aspects such as community participation in BUMDes management. It also indicates variations in BUMDes accountability over time. This demonstrates that there are various variables influencing BUMDes accountability. Accountability serves as a crucial tool for assessing organizational performance and evaluating the effectiveness of resource management (Mardiasmo, 2018:202).

Previous research on community participation, transparency, and management commitment regarding BUMDes accountability or management has yielded inconsistent results. These differing findings indicate a research gap concerning the influence of these three variables on BUMDes accountability. These conditions form the basis for re-examining the relationship between community participation, transparency, and management commitment to BUMDes accountability, particularly among BUMDes in Balapulang Subdistrict. Therefore, this study aims to examine "The Influence of Community Participation, Transparency, and Management Commitment on BUMDes Accountability (A Study of BUMDes in Balapulang Subdistrict)."

Stewardship Theory

Stewardship theory emphasizes that organizational managers act in the common interest and are trustworthy in managing resources. This theory was introduced by Donaldson & Davis (1991), who explained the relationship between the principal and the steward, based on the assumption that the steward is not opportunistic but rather oriented toward optimally achieving the organization's goals. This theory assumes that individuals possess intrinsic motivation, a high level of commitment, and a sense of responsibility in carrying out their duties. In the context of BUMDes, managers serve as stewards responsible for managing village resources to achieve organizational goals and improve community well-being.

Based on this description, stewardship theory explains that organizational managers act as trusted parties by prioritizing the interests of the organization and its stakeholders over personal interests. Managers possess integrity, responsibility, and intrinsic motivation in carrying out their duties to achieve organizational goals optimally. The stewardship theory emphasizes the alignment of interests, cooperation, and collective behavior in supporting the creation of effective, transparent, and accountable organizational governance (Gama et al., 2024:49; Gunawan, 2021:52; Lindrianasari et al., 2025:25).

Agency Theory

Agency theory explains the contractual relationship between a principal and an agent, in which the principal grants authority to the agent to carry out organizational activities through the delegation of decision-making. This relationship arises because ownership and management are separate within an organization. Under these conditions, the agent plays a role in implementing decisions that impact the organization, making the relationship between the principal and the agent the foundation for understanding organizational management.

Based on this description, according to agency theory, conflicts can arise from the relationship between the principal and the agent due to the separation of ownership and management, as well as opportunistic behavior. The implementation of control mechanisms—such as contracts, oversight, transparency, and accountability—is crucial to ensuring that agents act in accordance with the organization's objectives and to enhance the organization's performance effectiveness (Gunawan, 2021; Takakobi et al., 2025; Sulistyowati et al., 2025).

Accountability

Accountability refers to the responsibility in the public sector that requires every party with authority to be accountable for its actions, decisions, and management of resources to stakeholders. This concept reflects the existence of oversight mechanisms to ensure that activities are carried out in accordance with applicable regulations. The presentation of information—particularly financial reports—plays a crucial role in supporting transparency in the management of public resources. Such practices foster orderly and trustworthy organizational management. This indicates that accountability plays a role in enhancing transparency through transparent and controlled management (Rukin, 2021:38).

Accountability indicators include compliance with laws and administrative policies; responsibility in the implementation of activities; efficiency and cost-effectiveness in the implementation of activities; alignment of implementation with standard procedures; and the presence of measurable outputs and outcomes. These indicators demonstrate that accountability plays a role in ensuring that the management of BUMDes is conducted in a responsible and measurable manner (Wishmilia & Akbar, 2023).

Accountability is the obligation of those in authority to be accountable for their actions, decisions, and management of resources to stakeholders as a form of oversight and transparency in organizational management (Rukin, 2021:38; Imbaruddin, 2020:98; Hidayah et al., 2025:5).

Community Participation

The active involvement of citizens in the formulation and implementation of public policy and in the decision-making process is known as community participation. The public plays a role in voicing their aspirations, needs, and interests regarding the policies being implemented. Participation also enables direct contributions to the implementation of public programs or activities. Participation fosters oversight of established policies. This illustrates that public participation plays a role in enhancing accountability through oversight and involvement in organizational management (Hendrayady et al., 2025:14).

Community participation is measured through several indicators, including participation in planning, participation in decision-making, participation in the implementation of activities, participation in monitoring and evaluation, and participation in the utilization of results. These indicators show that community participation plays a role in supporting the effectiveness of BUMDes management (Sulistiani et al., 2025).

Community participation refers to the active involvement of the community in planning, decision-making, implementation, and oversight of organizational activities, thereby improving the quality of management and enhancing organizational accountability (Hendrayady et al., 2025:4; Novita et al., 2025:65; Sulistiani et al., 2025).

Transparency

Transparency reflects the government's openness in communicating information to the public about how public resources are managed. This information is available to individuals who need it and is communicated honestly and transparently. This openness enables the public to obtain relevant information regarding government policies and activities. These conditions foster more effective public oversight. Good transparency plays a role in enhancing accountability through oversight of an organization's financial management (Sitepu, 2022:3).

Indicators of transparency include the availability of financial reports accessible to the public, the availability of easily accessible budget documents, the timely submission of accountability reports, openness to public input, and the existence of a system for disseminating information to the public. These indicators demonstrate that transparency plays a role in enhancing information disclosure and public oversight of management (Wishmilia & Akbar, 2023).

Transparency refers to the openness in conveying relevant information—accessible to the public—regarding the management of an organization, thereby enabling public oversight and enhancing the effectiveness and accountability of financial management (Sitepu, 2022:3; Hidayah et al., 2025:11; Rukin, 2025:55).

Management Commitment

Management commitment refers to the attitude and willingness of an organization's leaders to be fully engaged in achieving established goals. Leaders demonstrate this commitment through accountability and active involvement in all organizational activities. This commitment reflects a belief in the organization's values and goals, as well as a willingness to contribute to the fullest extent possible. A high level of involvement indicates efforts to ensure the organization's sustainability. This condition demonstrates that management commitment plays a role in enhancing accountability through the more effective implementation of organizational activities (Nimran & Amirullah, 2022:41).

Management commitment is measured through several indicators, namely commitment to performance achievement, long-term orientation, the use of information in decision-making, analytical ability, and initiative in business development. These indicators show that management commitment plays a role in improving the quality of organizational management and performance (Yaya & Belltonie, 2024).

Management commitment refers to the level of sincerity and involvement of leaders in implementing organizational policies through accountability, alignment of goals, and sustained efforts, thereby enhancing management effectiveness and impacting organizational accountability (Nimran & Amirullah, 2022:41), Hidayah et al. (2025:5), Nadirsyah 2008 as cited in Yaya & Belltonie (2024).

Conceptual Framework

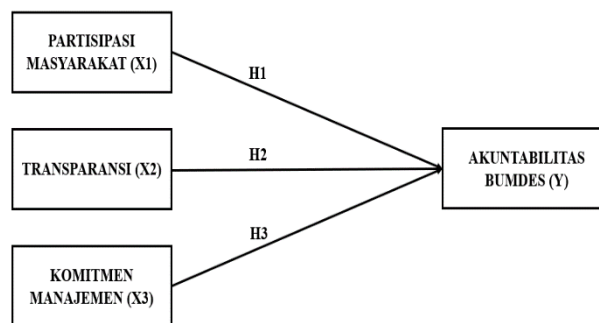


FIGURE I. RESEARCH FRAMEWORK

Research Hypotheses

H1: Community participation has a positive effect on the accountability of BUMDes.

H2: Transparency has a positive effect on the accountability of BUMDes.

H3: Management commitment has a positive effect on the accountability of BUMDes.

II. METHOD

Type of Research

This study employs a quantitative approach to analyze data collected from respondents, including their perceptions, attitudes, and evaluations, which are measured and expressed numerically. To test the relationships among the research variables, the study utilizes statistical analysis and data measurement, conducted using a specific scale (Sugiyono, 2023, p. 145).

Population and Sample

The population in this study consisted of 100 respondents directly involved in the management and decision-making of BUMDes, namely advisors, supervisors, directors, secretaries, and treasurers.

The sampling technique used in this study was saturation sampling, which includes every member of the population as a respondent. This technique was used because the study population was relatively small, allowing the entire population to serve as the sample (Sugiyono, 2023:133).

Respondent Characteristics

TABLE I. RESPONDEN BY GENDER

No	Jenis Kelamin	Jumlah	Presentase
1	Laki-Laki	75	75,0%
2	Perempuan	25	25,0%
Total		100	100%

Sumber: Data primer yang diolah, 2026

TABLE II. RESPONDENTS BY ORGANIZATIONAL POSITION

No	Jabatan	Jumlah	Presentase
1	Penasehat	20	20%
2	Pengawas	20	20%
3	Direktur	20	20%
4	Sekretaris	20	20%
5	Bendahara	20	20%
Total		100	100%

Sumber: Data primer yang diolah, 2026

TABLE III. RESPONDENTS BY AGE

No	Umur	Jumlah	Presentase
1	20 - 29 Tahun	7	7%
2	30 - 39 Tahun	25	25%
3	40 - 49 Tahun	29	29%
4	> 50 Tahun	39	39%
Total		100	100%

Sumber: Data primer yang diolah, 2026

Data Collection

The data collection method used a closed-ended questionnaire. A questionnaire is a data collection technique that involves presenting respondents with a set of statements based on the research variables' indicators.

III. RESULTS AND DISCUSSION

Research Findings

Validity Test

TABLE IV. RESULTS OF THE VALIDITY TEST FOR THE COMMUNITY PARTICIPATION VARIABLE

Variabel	Item	R-Hitung	Kriteria R-Tabel	Sig. < 0,05	Keterangan
Partisipasi Masyarakat (X1)	X1.1	0,770	> 0,1966	0,000	Valid
	X1.2	0,502		0,000	Valid
	X1.3	0,715		0,000	Valid
	X1.4	0,784		0,000	Valid
	X1.5	0,653		0,000	Valid
	X1.6	0,838		0,000	Valid
	X1.7	0,522		0,000	Valid
	X1.8	0,745		0,000	Valid
	X1.9	0,817		0,000	Valid
	X1.10	0,703		0,000	Valid

TABLE V. RESULTS OF THE VALIDITY TEST FOR THE TRANSPARENCY VARIABLE

Variabel	Item	R-Hitung	Kriteria R-Tabel	Sig. < 0,05	Keterangan
Transparansi (X2)	X2.1	0,917	> 0,1966	0,000	Valid
	X2.2	0,889		0,000	Valid
	X2.3	0,898		0,000	Valid
	X2.4	0,742		0,000	Valid
	X2.5	0,909		0,000	Valid
	X2.6	0,907		0,000	Valid
	X2.7	0,908		0,000	Valid
	X2.8	0,684		0,000	Valid
	X2.9	0,853		0,000	Valid
	X2.10	0,910		0,000	Valid

TABLE VI. RESULTS OF THE VALIDITY TEST FOR THE MANAGEMENT COMMITMENT VARIABLE

Variabel	Item	R-Hitung	Kriteria R-Tabel	Sig. < 0,05	Keterangan
Komitmen Manajemen (X3)	X3.1	0,921	> 0,1966	0,000	Valid
	X3.2	0,748		0,000	Valid
	X3.3	0,914		0,000	Valid
	X3.4	0,662		0,000	Valid
	X3.5	0,921		0,000	Valid
	X3.6	0,913		0,000	Valid
	X3.7	0,700		0,000	Valid
	X3.8	0,936		0,000	Valid
	X3.9	0,712		0,000	Valid
	X3.10	0,904		0,000	Valid

TABLE VII. RESULTS OF THE VALIDITY TEST FOR THE ACCOUNTABILITY VARIABLE

Variabel	Item	R-Hitung	Kriteria R-Tabel	Sig. < 0,05	Keterangan
Akuntabilitas (Y)	Z.1	0,801	> 0,1966	0,000	Valid
	Z.2	0,535		0,000	Valid
	Z.3	0,654		0,000	Valid
	Z.4	0,862		0,000	Valid
	Z.5	0,826		0,000	Valid
	Z.6	0,840		0,000	Valid
	Z.7	0,843		0,000	Valid
	Z.8	0,558		0,000	Valid
	Z.9	0,705		0,000	Valid
	Z.10	0,855		0,000	Valid

Based on the results of the validity test, which show that all indicators for each variable have a calculated r value greater than the table r value of > 0.1966 and a significance level less than 0.05 ($0.000 < 0.05$), it can be concluded that all indicators for the variables of Community Participation, Transparency, Management Commitment, and Accountability are valid.

Reliability Test

TABLE VIII. RELIABILITY TEST RESULTS

Variabel	N of Items	Cronbach's Alpha	Kriteria	Keterangan
Partisipasi Masyarakat	10 Item	0,888	> 0,70	Reliabel
Transparansi	10 Item	0,961		Reliabel
Komitmen Manajemen	10 Item	0,951		Reliabel
Akuntabilitas	10 Item	0,914		Reliabel

The data in the table above show that the α values for each variable are greater than 0.70; therefore, it can be concluded that the questions in the questionnaire used in this study are reliable as research data.

Descriptive Statistical Test

TABLE IX. RESULTS OF THE DESCRIPTIVE ANALYSIS

	N	Minimum	Maximum	Mean	Std. Deviation
Partisipasi Masyarakat	100	32	50	42.14	4.566
Transparansi	100	30	50	40.90	6.183
Komitmen Manajemen	100	30	50	41.38	6.105
Akuntabilitas	100	30	50	41.71	4.943
Valid N (listwise)	100				

Based on the results of the descriptive statistical analysis, the Community Participation variable (X1) has a mean of 42.14 with a standard deviation of 4.566, a minimum value of 32, and a maximum value of 50. The Transparency variable (X2) has a mean of 40.90 with a standard deviation of 6.183, a minimum value of 30, and a maximum value of 50. The Management Commitment variable (X3) has a mean of 41.38 with a standard deviation of 6.105, a minimum value of 30, and a maximum value of 50. Meanwhile, the Accountability variable (Y) has a mean of 41.71 with a standard deviation of 4.943, a minimum value of 30, and a maximum value of 50. All variables have standard deviations smaller than their respective means, indicating that the data exhibits a relatively low level of dispersion and that the values of each variable tend to be fairly similar across respondents.

Normality Test

TABLE X. NORMALITY TEST RESULTS

			Unstandardized Residual
N			100
Normal Parameters^{a,b}	Mean		.0000000
	Std. Deviation		2.77367026
Most Extreme Differences	Absolute		.079
	Positive		.053
	Negative		-.079
Test Statistic			.079
Asymp. Sig. (2-tailed)			.126 ^c

Based on the table above, it can be seen that the Kolmogorov-Smirnov significance value is 0.126, which is greater than 0.05; therefore, the data is normally distributed.

Multicollinearity Test

TABLE XI. RESULTS OF THE MULTICOLLINEARITY TEST

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
1 (Constant)	4.092	3.162			
Partisipasi Masyarakat	.267	.076	.247	.660	1.514
Transparansi	.115	.046	.144	.983	1.018
Komitmen Manajemen	.523	.057	.646	.666	1.501

The test results in this study indicate that there is no multicollinearity, as all VIF values are less than 10 and the tolerance values are above 0.10. The highest VIF value was 1.514, which is still less than 10. Meanwhile, the lowest tolerance value was 0.660, which is greater than 0.10. Based on these figures, it can be concluded that none of the variables in this study exhibit multicollinearity, so the equation is suitable for use.

Heteroscedasticity Test

TABLE XII. RESULTS OF THE HETEROSCEDASTICITY TEST

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.248	2.886		1.126	.263
Partisipasi Masyarakat	.005	.070	.010	.078	.938
Transparansi	.026	.042	.063	.626	.533
Komitmen Manajemen	-.101	.052	-.236	-1.945	.055

In the table above, the results indicate that there is no heteroscedasticity, as none of the significance values (sig.) are less than 0.05 (< 0.05). Therefore, it can be concluded that none of the variables exhibit heteroscedasticity.

Multiple Linear Regression Analysis

Table XIII. MULTIPLE LINEAR REGRESSION RESULTS

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.092	3.162		1.294	.199
Partisipasi Masyarakat	.267	.076	.247	3.499	.001
Transparansi	.115	.046	.144	2.500	.014
Komitmen Manajemen	.523	.057	.646	9.209	.000

Based on the regression equation, the coefficient for community participation (X1) is 0.267, for transparency (X2) is 0.115, and for management commitment (X3) is 0.523. All coefficients are positive, indicating that increases in community participation, transparency, and management commitment have a positive effect on BUMDes accountability.

Model Fit Hypothesis Test (F-Test)

Table XIV. F-TEST RESULTS

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1656.959	3	552.320	69.617	.000 ^b
Residual	761.631	96	7.934		
Total	2418.590	99			

The hypothesis criterion is that if the significance level is > 0.05 , then H_a is rejected. From the table above, it can be seen that the calculated F-value is 69.617 with a significance level of 0.000. Since the significance value of 0.000 is smaller than the significance level α of 0.05, the regression model is deemed valid.

Coefficient of Determination Test (R^2)

Table XV. RESULTS OF THE COEFFICIENT OF DETERMINATION TEST

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.828 ^a	.685	.675	2.817

The results of the coefficient of determination calculation can be seen in the Adjusted R-Square value of 0.675 (67.5%), which indicates that 0.675 of the BUMDes Accountability variable can be explained by Community Participation (X1), Transparency (X2), and Management Commitment (X3). Meanwhile, the remaining 32.5 percent is explained by other variables outside the research model.

Partial Hypothesis Test (T-Test)

TABLE XVI. T-TEST RESULTS

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.092	3.162		1.294	.199
Partisipasi Masyarakat	.267	.076	.247	3.499	.001
Transparansi	.115	.046	.144	2.500	.014
Komitmen Manajemen	.523	.057	.646	9.209	.000

1) The results of the t-test for the Community Participation variable (X1) show a calculated t-value of +3.499 > the critical t-value of 1.985, with a significance level (Sig.) of 0.001 < 0.05. This indicates that the Community Participation variable has a positive and significant effect on BUMDes Accountability. Therefore, H1 is accepted.

2) The results of the t-test for the Transparency variable (X2) show a calculated t-value of +2.500, which is greater than the critical t-value of 1.985, with a significance level (Sig.) of 0.014 < 0.05. This indicates that the Transparency variable has a positive and significant effect on BUMDes accountability. Therefore, H2 is accepted.

3) The results of the t-test for the Management Commitment variable (X3) show a calculated t-value of +9.209 > the critical t-value of 1.985, with a significance level (Sig.) of 0.000 < 0.05. This indicates that the Management Commitment variable has a positive and significant effect on BUMDes accountability. Therefore, H3 is accepted.

Discussion of Results

The Effect of Community Participation on BUMDes Accountability

The research results show that the “Community Participation” variable in Table 4.18 has a positive regression coefficient of 0.267. The significance level is 0.001 < 0.05, meaning that community participation has a positive and significant effect on BUMDes accountability. This indicates that as community participation in BUMDes increases, so does BUMDes accountability. This means that H1 is accepted.

This finding can be explained through Jensen & Meckling’s (1976) Agency Theory, in which community participation serves as a monitoring mechanism capable of encouraging BUMDes managers to manage the organization in an accountable manner. Community involvement in the processes of planning, implementation, monitoring, evaluation, and accountability encourages BUMDes managers to be more responsible in carrying out their duties and obligations (Apriliyanti & Sarwono (2025). Accountability requires oversight mechanisms, honest financial reports, and accountability to the community so that BUMDes financial management can be carried out effectively and in a manner that can be accounted for (Sulistiyowati et al., 2025). The higher the level of public awareness, knowledge, information, and skills regarding participation, the greater the support and oversight provided to BUMDes managers, thereby enhancing BUMDes accountability (Yusnita & Salfutra, 2021).

The results of this study are consistent with the research by Apriliyanti & Sarwono (2025), Sulistiyowati et al. (2025), and Yusnita & Salfutra (2021), which show that community participation has a positive and significant effect on BUMDes accountability. These findings indicate that the higher the level of community involvement in the planning, implementation, oversight, evaluation, and accountability processes of BUMDes management, the better the implementation of BUMDes accountability.

The Effect of Transparency on BUMDes Accountability

The research results show that the “Transparency” variable in Table 4.18 has a positive regression coefficient of 0.115. The significance level is 0.014 < 0.05, which means that transparency has a positive and significant effect on BUMDes accountability. This indicates that as transparency increases, the accountability of BUMDes also increases. This means that H2 is accepted.

This finding aligns with Jensen & Meckling’s (1976) Agency Theory, in which transparency serves as a mechanism to reduce information asymmetry in the management of BUMDes. Open information encourages BUMDes management to be more transparent, professional, and accountable, thereby enhancing the accountability of BUMDes (Kurnianto & Budiharjo, 2021). Transparent management is also supported by a clear, open, and timely reporting system, thereby strengthening the accountability of BUMDes managers to the community (Prasetya & Puspita, 2025). These conditions

encourage the consistent application of transparency, making BUMDes management more effective, open, and positively impacting the improvement of BUMDes accountability (Barung et al., 2025).

The results of this study are consistent with the research by Kurnianto & Budiharjo (2021), Prasetya & Puspita (2025), and Barung et al. (2025), which show that transparency has a positive and significant effect on BUMDes accountability. These findings indicate that information openness—supported by a transparent reporting system and the dissemination of information that is easily accessible to the public—can enhance BUMDes accountability through more open, professional, and accountable management. However, the results of this study differ from those of Pilar & Wahidahwati (2023) and Lestari & Sulkiah (2025), who stated that transparency does not have a significant effect on BUMDes accountability.

The Effect of Management Commitment on BUMDes Accountability

The results of this study show that the Management Commitment variable in Table 4.18 has a positive regression coefficient of 0.523. The significance level is $0.000 < 0.05$, which means that Management Commitment has a positive and significant effect on BUMDes accountability. This indicates that as Management Commitment increases, so does the accountability of BUMDes. This means that H3 is accepted.

This finding can be explained through Donaldson & Davis's (1991) Stewardship Theory, according to which managers with high commitment prioritize the organization's interests and strive to achieve BUMDes's objectives optimally. Management commitment is not only demonstrated through diligence in carrying out duties and responsibilities but is also supported by good governance, competent human resources, and effective control systems (Apriliani et al., 2021). High management commitment encourages BUMDes managers to carry out their duties consistently, responsibly, and in compliance with applicable procedures and regulations, thereby enhancing the implementation of accountability in BUMDes management (Yaya & Belltonie, 2024).

These findings indicate that management commitment, supported by good governance, competent human resources, and effective control systems, will strengthen the implementation of accountability in the management of BUMDes (Nurarifah et al., 2022).

The results of this study are consistent with the research by Apriliani et al. (2021), Karim & Mursalim (2021), and Nurarifah et al. (2022), which show that management commitment has a positive and significant effect on BUMDes accountability. These findings indicate that the higher the commitment of managers in carrying out their duties, responsibilities, and implementing good governance, the better the implementation of BUMDes accountability. However, the results of this study differ from those of Usman (2023) and Dewi et al. (2022), who stated that management commitment does not have a significant effect on BUMDes accountability.

IV. CONCLUSIONS

Conclusion

Based on the results of the analysis, the following conclusions can be drawn:

1. Community participation has a positive and significant effect on BUMDes accountability.
2. Transparency has a positive and significant effect on BUMDes accountability.
3. Management commitment has a positive and significant effect on BUMDes accountability

Recommendations

Based on the research findings, the following recommendations are provided to further advance BUMDes:

1. Village governments and agencies that oversee BUMDes are encouraged to continue providing guidance, assistance, and training to BUMDes managers regarding the implementation of good governance, transparency, and accountability so that BUMDes management can operate more effectively and professionally.
2. For future researchers, it is recommended to expand the scope of the study and include additional variables suspected of influencing BUMDes accountability—such as human resource competence, internal control systems, the use of information technology, leadership, and organizational culture—to yield more comprehensive research findings.
3. BUMDes in Balapulang Subdistrict are encouraged to continue evaluating their management systems, improving service quality, and strengthening coordination between management and the community so that the implementation of BUMDes accountability can continue to be enhanced..

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