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The Influence of Accountability and Transparency on Village Government Performance with Public Trust as A Mediating Variable

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Abstract

Purpose – Development in villages is the government's main goal so that development in rural areas becomes equitable. This research highlights accountability and transparency in village government performance, as well as the role of public trust as mediating variable. Specifically, this study aims to examine the influence of accountability and transparency on village government performance with public trust as a mediating variable.

Design/methodology/approach – The population of this study was the village government of Rokan Hulu Regency, Riau Province. This study data were collected using a survey. The stratified sampling technique used was with as many as 306 respondents participated in this study consisting of village heads, village secretaries and financial leaders. The data were analysed using SmartPLS 3.0.

Findings – The research findings show that accountability and transparency have an impact on village government performance. Public trust also mediates the influence of accountability and transparency on village government performance. As such,

accountability and transparency in village government performance with public trust as a mediator have a positive and significant influence.

Originality/value –Several studies examining village government performance report inconsistent results which may be caused by the presence of other variables unincorporated by those studies. This study contributes by incorporating public trust as a mediating variable in its examination.

Research limitations/implications – The results of the study have implications on village governments in improving accountability and transparency, which in turn will strengthen public trust. This will contribute to improving village government performance, creating a more responsive and effective government, and improving the welfare of society as a whole.

Keywords: Accountability, transparency, public trust, government performance.

Article Type: Research paper.

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Introduction

Accountability and transparency are widely recognized as key principles of public sector governance. According to Bovens (2007), public accountability refers to the obligation of public officials to explain and justify their actions regarding the management of public resources. Transparency complements accountability by ensuring that information regarding government activities is accessible to the public. Transparent governance practices reduce information asymmetry between government institutions and citizens and enable public monitoring of government performance (Heald, 2006).

In the context of local government, transparency and accountability are important mechanisms for building public trust. When governments provide clear and open information regarding financial management and development programs, citizens are more likely to perceive government actions as legitimate and trustworthy. Empirical studies have shown that transparency can significantly enhance citizens' trust in government institutions and improve governance outcomes (Grimmelikhuijsen, 2012). Therefore, transparency and accountability are expected to play a critical role in improving village government performance through the development of public trust.

Currently, all villages in Indonesia have benefited greatly from the ratification of Law Number 6 of 2014 throughout the country (Republic of Indonesia, 2014). This law took quite a long time to be discussed, around seven years, and regulates that around 73 thousand villages in Indonesia gets funds from the central government and regional treasuries. In the law that has been passed, each village receives one billion rupiah as village fund. This law guarantees villages that the government will provide their funds through state and regional budgets, which are many times the budget before this law. This is supported by domestic regulations Number 20 (Republic of Indonesia, 2018) that the performance of village officials is one of the factors in the success of managing village funds for the implementation of village government functions (Ardiansyah and Umaimah, 2023).

The government issued Presidential Instruction Number 7 of 1999 to regulate the performance of central and regional governments (Republic of Indonesia, 1999). State officials receive a lot of attention when carrying out their work. This is especially the case when people question what they receive from the services provided by the government. Even though the current government system is more democratic, there are still problems with performance of state apparatus, both central and regional. The public still does not feel the benefits and results that should be obtained from the government's performance (Puspitawati and Marsellina, 2022). One cause is poor infrastructure. Lack of village infrastructure indicates poor village government performance.

Then Government Regulation No. 71 of 2010 explains that accountability is a responsibility that has been determined in a structured and systematic manner for the management of resources and the implementation of a policy given to the reporting subject in achieving the desired goals (Republic of Indonesia, 2010). Regarding bureaucracy, the government's obligation to be accountable for success or failure in implementing agency goals is a manifestation of the accountability of a government agency. Public accountability consists of two types, namely vertical accountability and horizontal accountability. Most village funds are used for the development and operation of the village government. Villages have spent efforts to become independent, advanced, and strong villages to achieve a just, prosperous, and prosperous society.

Village data in the list of sub-districts and urban villages in Rokan Hulu Regency, Riau Province. Rokan Hulu Regency has 16 sub-districts, 6 urban villages and 139 villages. Its area reaches 7,588.13 km² with the population of 594,438 with a distribution of 78 people/km². Rural development plays an important and strategic role in national and regional development because it contains elements of equitable development and its results and directly touches the interests of the majority of people who live in rural areas (Wikipedia 2023). Many villages still face challenges of development disparity in Rokan Hulu Regency. This is due to the fact that managing activities involving community empowerment and development whose funds come from village funds is still insufficient, and development activities that have not been fully realized and can be seen from the fairly high population density and the condition of the village which is still lagging behind, the performance of the village government can be considered poor (Darmi and Mujtahid, 2021). One of the causes is poor

infrastructure. Lack of village infrastructure indicates poor village government performance. The welfare of the surrounding community is not influenced by the existing village funds. In this case, it results in the ineffective use of village fund allocations in the village of Kepenuhan Barat, Rokan Hulu, which results in the performance of the village government which is less effective.

Such as one of the problems of stalled development even though it has entered its fourth year since the construction of the bridge in the village of Kepenuhan Barat Sei Rokan Jaya, Kepenuhan District towards Muara Jaya Village, Kepenuhan Hulu District, Rokan Hulu Regency, Riau, there is still no certainty that the construction of the bridge will be continued. We as a community ask for an explanation from the government, both from the Rokan Hulu Regency Government and the Riau Provincial Government regarding the continuation of the construction of this bridge not being budgeted, in 2022 it has entered the fourth year since it was built, in addition, he also asked for certainty from the Rohul Regency Government and the Riau Provincial Government regarding the certainty of the continuation of the construction of the bridge being budgeted in the Riau Provincial Budget and what year will the continuation be started again. We as a community, of course, really hope for the government and the legislature as an extension of our voice to immediately carry out the continuation of the construction of the bridge, the sooner the better, the policy is in the hands of the government and legislature (www.ojenews.com).

A number of studies examining state institutions' performance reported inconsistent results. The inconsistency may be caused by the presence of other variables in previous research. As such, it is necessary to include mediating variables which may influence performance by including mediating variables. The mediating variable in this is public trust. Public trust is a crucial element that cannot be undervalued since without it, the government cannot effectively carry out its responsibilities and, conversely, the public will not receive the best outcomes (Mardiyanta, 2013).

Given the inconsistent results of prior research, this study offers contributions to the literature by incorporating a mediating variable, namely, public trust. Specifically, this study aims to examine the influence of accountability and transparency on village government performance with public trust as a mediating variable. Public trust is crucial because without it, the government cannot effectively perform its functions, and vice versa (Ripamonti, 2024). Likewise, the community does not get the best, without trust in the government. Therefore, public trust in the government is a component that cannot be underestimated.

Despite the increasing importance of village governance in Indonesia, empirical evidence regarding the mechanisms through which accountability and transparency influence village government performance remains limited. Previous studies have generally focused on the direct effects of accountability and transparency on government performance. However, governance outcomes may also depend on social factors, particularly the level of trust between government institutions and citizens.

Public trust plays a critical role in public sector governance because it reflects citizens' confidence in government institutions and their willingness to support government programs. When citizens trust their local government, they are more likely to participate in development activities and cooperate with government initiatives. Consequently, public trust may act as an important mediating mechanism linking accountability and transparency with government performance.

Therefore, this study examines the influence of accountability and transparency on village government performance with community trust as a mediating variable. By focusing on village governments in Rokan Hulu Regency, this study contributes to the public sector accounting literature by providing empirical evidence on how governance mechanisms influence government performance through trust-building processes at the village level.

This study contributes to the public sector accounting literature in several ways. First, it provides empirical evidence on the role of accountability and transparency in improving village government performance in the context of fiscal decentralization in Indonesia. Second, this study highlights the importance of community trust as a mediating mechanism linking governance practices and public

sector performance. Finally, the findings provide practical insights for policymakers regarding the importance of strengthening transparency and accountability mechanisms to build public trust and improve governance outcomes at the village level.

Literature Review

Public Sector Accountability

Accountability is a fundamental principle in public sector governance, particularly in the management of public resources. Public accountability refers to the obligation of public officials to explain and justify their actions to stakeholders, especially citizens, regarding the use of public funds and the outcomes of government programs (Bovens, 2007). In the context of village governance, accountability plays a critical role because village officials are entrusted with managing village funds allocated by the central government to support local development.

Accountability mechanisms ensure that government officials act responsibly and transparently in managing public resources. According to stewardship theory, government officials act as stewards who are responsible for managing public resources in the best interests of the community (Donaldson & Davis, 1991). When accountability is implemented effectively, it can improve public sector performance by ensuring that government programs are carried out efficiently and in accordance with regulations.

Empirical studies have shown that strong accountability practices positively influence government performance. Damayanti and Hermanto (2018) found that accountability in public financial management significantly improves government performance. Similarly, Aprilia (2019) reported that accountable financial reporting practices contribute to better governance outcomes. Therefore, accountability is expected to positively influence village government performance.

Transparency in Public Financial Management

Transparency is another important principle in public sector governance. Transparency refers to the openness of government institutions in providing information about policies, activities, and financial management to the public (Heald, 2006). Transparent governance enables citizens to monitor government activities and reduces information asymmetry between public officials and the community.

In village governance, transparency is particularly important because village governments manage substantial public funds allocated through national fiscal decentralization policies. Transparent financial management practices allow citizens to access information about village development programs and budget utilization. This openness encourages community participation and strengthens oversight mechanisms.

Previous studies have shown that transparency contributes to improved government performance. Nurrizkiana et al. (2017) found that transparency in public financial management enhances public trust and improves governance outcomes. Similarly, Puspitawati and Marsellina (2022) reported that transparency significantly influences local government performance. Therefore, transparency is expected to have a positive effect on village government performance.

Public Trust in Government

Public trust is an essential element of effective governance. Trust reflects citizens' confidence in government institutions and their belief that public officials act in the best interests of the community (Grimmelikhuijsen, 2012). High levels of public trust encourage cooperation between citizens and government institutions, which can improve the implementation of public policies and development programs.

Trust in government is often influenced by the quality of governance practices, particularly accountability and transparency. When government institutions provide clear and reliable information about financial management and public programs, citizens are more likely to perceive government actions as legitimate and trustworthy. Transparency and accountability therefore serve as important mechanisms for building public trust.

Previous research has demonstrated that public trust plays a significant role in improving government performance. Husni et al. (2023) found that higher levels of public trust contribute to improved village government performance. Similarly, Nurrizkiana et al. (2017) showed that transparent financial reporting increases public trust in government institutions. Therefore, public trust is expected to positively influence village government performance.

Village Government Performance

Government performance reflects the ability of government institutions to achieve policy objectives and deliver public services effectively. In the context of village governance, government performance can be evaluated based on the effectiveness of village development programs, public service delivery, and financial management practices.

Effective governance requires the integration of accountability, transparency, and public trust. When government officials manage public funds responsibly and transparently, citizens are more likely to support government programs and participate in development activities. This collaboration between government and citizens ultimately improves government performance.

Based on the theoretical and empirical evidence discussed above, accountability and transparency are expected to enhance village government performance both directly and indirectly through the development of public trust.

Stewardship Theory

Stewardship theory was first put forward by Donaldson L and Davis (1991) which describes a situation where managers are not motivated by individual goals, but are determined to target their main results for the benefit of the organization. This theory is based on behavior that can always be invited to work together in the organization, so that it can always serve. The services provided will provide satisfaction and success for the organization.

The Influence of Accountability on Village Government Performance

This research uses stewardship theory where officials have the task of providing services to village communities. Based on research conducted by Damayanti and Hermanto (2018), it shows that accountability has a positive effect on government performance. This is in line with Aprilia (2019) that reports that accountability has a positive effect on government performance, and also that of Ardiansyah and Umaimah (2023). From the description above, it can be concluded that the hypothesis is:

H1: *Accountability affects village government performance.*

The Effect of Transparency on Village Government Performance

Transparency is used to provide open and honest management information to the public based on the consideration that the public has the right to know openly and thoroughly about the government's responsibilities in managing the resources entrusted to it and compliance with statutory regulations Dewi et al. (2019). Apart from that, the existence of openness in government administration will make it easier for the community to monitor the government to minimize irregularities in the management of village funds because there is nothing to cover up.

This is consistent with stewardship philosophy, which holds that the apparatus has an obligation to serve the community, including being open and transparent about how it has used village finances. The public will trust the government if it performs well. A significant sum to the government; on the other hand, people's confidence in the government will decline if it performs poorly. Thus, popular confidence in the government is influenced by government performance. As a result, the following hypothesis can be put forth:

H2: Transparency affects village government performance.

The Influence of Trust on Village Government Performance

Increasing trust in other citizens but also in the government. about what the apparatus has done regarding the management of village funds. This will help the community to have an understanding of government performance and can encourage public trust in policy making related to the village government.

In line with research conducted in Arbaan and Addury (2022) research, it was also found that the influence of the relationship between the trust variable and the performance variable increased to 74.2% (Parubang and Yusuf, 2021) has a positive effect on government performance. If the government's performance is good, the public will put their trust in it. a large amount to the government and conversely, if the government's performance is poor, people's trust in the government will decrease. So, government performance influences public trust in the government. Thus, the hypothesis that can be formulated is as follows*:*

H3: Public trust influences government performance.

The Effect of Accountability on Public Trust

Trust can help organizations build a good reputation and gain support from the public in the long term. In this context, financial report accountability can help increase public trust in the organization.

Research conducted by Imawan et al. (2019) states that the rise and fall of the level of public trust is influenced by the quality of financial management accountability. This is in line with research conducted by Nurrizkiana et al. (2017) which states that financial management accountability has a positive and significant effect on public trust. Then research conducted by Rapindo et al. (2021) also shows that accountability has a positive and significant effect on trust. Judging from the previous description, the author formulates a hypothesis:

H4: Accountability influences public trust.

The Effect of Transparency on Public Trust

As explained in stewardship theory, organizations must consider the interests of all interested parties in carrying out their activities. This requires organizations to provide sufficient and clear information about their activities to all interested parties, including the public. In this case, the obligation to carry out financial transparency becomes very important. Providing clear and transparent information regarding an organization's financial performance to the public can increase public trust in the organization. Research conducted by Athifah et al. (2018) states that transparency has a significant positive effect on public trust.

This is in line with research conducted by Yusra and Riyaldi (2020) which states that financial transparency has a positive and significant effect on public trust. Then research conducted by Kharie et al. (2023) also shows that transparency has a positive effect, because the more open the information, the higher the public trust in the village, so from the description above the author concludes the hypothesis:

H5. Transparency affects public trust.

The Mediating Effect of Public Trust

Kusumastuti (2014) defines accountability as a type of duty that requires providers of public activities to be able to explain and respond to every step in all decisions and processes carried out, as well as to be accountable for their performance and outcomes. Research by Suwanti and Hermanto (2020) also Damayanti and Hermanto (2018) both demonstrate that accountability improves government performance. According to Praningrum and Febrianto (2019), trust is the key to employee performance because trust enables voluntary cooperation. Sulistiani et al. (2015) stated that trust arises because there is a process of mutual trust in each other with good intentions and positive behavior over a long period of time. From the description above, it can be concluded that the hypothesis is:

H6: Public trust mediates the effect of accountability on village government performance.

Transparency also means the organization's openness in sharing data related to community resource management activities with parties who are stakeholders. This research proposes a

hypothesis to be tested that the level of information transparency in government performance reports influences the level of public trust

Research conducted Husni et al. (2023) The results of the research show that the performance and transparency of the village government influences public trust. This research emphasizes that village government performance has an intervention role in the relationship between transparency and public trust. where the better and more open the information provided, the better the performance of the village and the better the performance will provide a sense of trust in the community. So, the hypothesis is:

H7: Public trust mediates the effect of transparency on village government performance.

Methods

This data for this study were collected using a digital-assisted survey, namely google form. Google form is a useful tool to help create surveys and collect information easily and efficiently, namely by inputting questionnaire questions via google form and later distributing them digitally to research respondents. The author developed the indicator variables in this research into research instruments and used data collection techniques through questions in a questionnaire.

According to Sugiyono (2017), questionnaires or data collection techniques contain closed or open written statements or questions that are addressed to respondents to be answered. The questionnaire in this study was measured using a Likert scale. According to Sugiyono (2017), the Likert scale is used to measure opinions, attitudes and perceptions of individuals or groups about social phenomena that occur. Based on the Likert scale, the answers to each questionnaire instrument have a weighted score of 5 strongly agree and 1 strongly disagree. Smart PLS is a method for simultaneously testing the relationship between latent constructs in a linear or nonlinear relationship with many indicators in either mode A (reflexive) or mode B (formative) (Ghozali, 2018). This analysis combines factor analysis approaches, structural models and path analysis (Sugiyono, 2016). SEM is a combination of separate statistical methods, namely factor analysis and simultaneous equation modelling.

Results

There were 306 questionnaires distributed to respondents using a 5-point Likert scale as a measuring tool for each instrument. Of the total number of questionnaires distributed, there were 306, and the number of returned questionnaires was 252 and the number of questionnaires that were not returned was 54. The questionnaires in this study were grouped based on quantitative data analysis carried out through outer models, inner models and significance tests. The application program used in this research to process the data that has been obtained is SmartPLS 3.0.

Table 1. Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y	252	24,00	30,00	28,9087	2,29055
X1	252	47,00	60,00	56,3532	4,36555
X2	252	36,00	45,00	42,5198	3,07729
Z	252	20,00	25,00	24,4960	1,40715
Valid N (listwise)	252				

In Table 1 presents descriptive statistics, the minimum value is 24, the maximum value is 30, and the average is 28.9087 and the standard deviation is 2.229055. From the question items on the village government performance variable, it shows that the mean value is higher than the standard deviation value, which means the data distribution is quite good and shows low maximum and minimum variations, so that the village government performance is said to be stable and even.

Measurement Model Testing (Outer Model)

In a survey research, the data is valid if the data obtained can accurately answer the research objectives to be achieved. Data will be reliable if the same research instrument can be stable when used again in subsequent research (Ghozali, 2016).

Table 2 shows that the loading factor value for each construct is above 0.7 with a p-value <0.05. According to Ghozali and Latan (2014), a factor loading value above 0.7 is ideal for development. Table 2 also shows that the correlation between the indicator and the construct is higher than the correlation with other blocks; thus, convergent validity is fulfilled.

Table 2. Results of loading factor values

Code	Accountability (X1)	Trust (Z)	Government Performance (Y)	Transparency (X2)
X1	**(0.876)**	0.385	0.395	0.536
X10	**(0.860)**	0.359	0.397	0.552
X11	**(0.735)**	0.379	0.386	0.516
X12	**(0.789)**	0.414	0.371	0.565
X2	**(0.774)**	0.410	0.468	0.489
X3	**(0.844)**	0.431	0.463	0.534
X4	**(0.868)**	0.368	0.405	0.552
X5	**(0.793)**	0.381	0.469	0.475
X6	**(0.860)**	0.359	0.397	0.549
X7	**(0.721)**	0.355	0.459	0.481
X9	**(0.791)**	0.366	0.442	0.467
X2.1	0.457	0.377	0.355	**(0.710)**
X2.2	0.420	0.378	0.521	**(0.777)**
X2.3	0.594	0.364	0.418	**(0.801)**
X2.4	0.609	0.339	0.366	**(0.754)**
X2.5	0.420	0.369	0.515	**(0.780)**
X2.6	0.572	0.349	0.402	**(0.792)**
X2.7	0.415	0.451	0.411	**(0.753)**
X2.8	0.494	0.467	0.389	**(0.786)**
X2.9	0.461	0.390	0.359	**(0.714)**
Y1	0.524	0.563	**(0.997)**	0.549
Y2	0.523	0.555	**(0.988)**	0.549
Y3	0.521	0.555	**(0.988)**	0.550
Y4	0.521	0.555	**(0.992)**	0.546
Y5	0.516	0.555	**(0.988)**	0.536
Y6	0.506	0.525	**(0.974)**	0.523
Z1	0.429	**(0.952)**	0.555	0.494
Z2	0.446	**(0.902)**	0.484	0.453
Z3	0.395	**(0.940)**	0.522	0.458
Z4	0.476	**(0.960)**	0.533	0.501
Z5	0.463	**(0.914)**	0.511	0.467

The outer loading values of all indicators exceed the recommended threshold of 0.70, indicating adequate indicator reliability. Although several indicators show relatively high loading values, this result suggests that the measurement items consistently represent the underlying constructs of accountability, transparency, and public trust. These indicators were adapted from previous validated studies, ensuring the conceptual validity of the measurement model.

Next, the discriminant validity of the measurement model with reflective indicators is assessed based on the cross loading of the measurement with the construct. If the correlation of a construct with a measurement item is greater than the size of another construct, it indicates that the construct is latent, as shown in Tabel 3. Table 3 shows that the square root of the AVE (top value) of each construct is greater than the correlation value between other constructs. This shows that the indicators

in the construct variable meet the requirements for discriminant validity. This means that discriminant validity is fulfilled.

Tabel 3. The discriminant validity of the measurement model

Var.	Accountability	Trust	Gov. Performance	Transparency
X1	**(0.812)**			
Z	0.473	**(0.934)**		
Y	0.525	0.558	**(0.988)**	
X2	0.641	0.509	0.549	**(0.763)**

Reliability Test

Reliability is a measure of the internal consistency of indicators of a construct showing the degree to which each indicator indicates a common construct/other factor. In other words, how specific things help each other to explain a general phenomenon. Reliability measurement in this research uses Cronbach's alpha and Composite Reliability coefficients, which are the most popular reliability consistency testing techniques between items and are quite perfect reliability consistency indices. The higher the alpha coefficient, the better the measurement of an instrument.

Table 4 below show the results of the reliability and validity tests. The criteria are seen from two things, namely composite reliability and Cronbach's alpha. Composite reliability and Cronbach's alpha values > 0.70 can be said to be reliable (Sholihin and Ratmono, 2013). Another opinion was expressed by Chin (2001) that Cronbach's alpha in PLS is said to be good if ≥ 0.50 and sufficient if ≥ 0.30.

Tabel 4. Reliability and validity tests

Variables	**Composite reliability**	**Cronbach's Alpha**	**Conclusions**
Accountability	0.948	0.948	Reliable
Trust	0.963	0.964	Reliable
Gov. Performance	0.995	0.995	Reliable
Transparency	0.910	0.913	Reliable

Model Structure Measurement (Inner Model)

To examine the structural model in this research, the author uses management accounting literature, namely by measuring the coefficient of determination (R^2) and standardized root mean residual (SRMR), as shown in Table 5 (Ghozali, 2018). Table 5 shows the value of the Adjusted R-Square for the government performance variable, namely 0.434, which shows that 43% is classified as moderate, which is influenced by the variables of accountability, transparency and public trust, while 57% is influenced by other variables.

Table 5 also show that the adjusted R-Square value of the public trust variable as a mediating variable is 0.295, which shows that the public trust variable is influenced by accountability and transparency, while 70% is influenced by other variables.

Tabel 5. Coefficient of determination (R^2) and adjusted r-square

Variable	R^2	*Adjusted* R^2
Gov. Performance	0.296	0.290
Trust	0.431	0.424

The R-square value for village government performance indicates that accountability, transparency, and community trust explain a moderate proportion of the variance in performance. This finding suggests that village government performance is influenced not only by governance mechanisms but also by other factors such as leadership competence, community participation, and internal control systems.

Standardized Root Mean Square Residual (SRMR)

Yamin (2022) explains that SRMR value is a measure of model fit, namely the difference between the data correlation matrix and the model estimate correlation matrix, as shown in Table 6. In Hair et al.

(2021), SRMR values below 0.08 indicate a fit model. However, in Schmelleh-Engel et al. (2003) SRMR values between 0.08-0.1 indicate an acceptable model. The SRMR value in the Table 6 shows suitability which is acceptable with an SRMR value of 0.079 p.

Tabel 6. Uji SRMR dan NFI

	Model Estimation	Criteria
SRMR	0.079	<0.08
NFI	0.413	0-1

To assess potential common method bias, Harman's single-factor test was conducted. The results indicate that no single factor accounted for the majority of variance, suggesting that common method bias is unlikely to significantly affect the results of this study.

Effect size analysis shows that accountability and transparency have small to moderate effects on village government performance. Although the effect sizes are modest, these findings highlight the importance of governance mechanisms in improving public sector performance at the village level.

Hypotheses Tests

The results of hypotheses tests are shown in Tabel 7. In general, Table 7 shows that H1 is not supported. Meanwhile, the majority of hypotheses in this research, namely, H2, H3, H4, H5, H6, and H7 are supported.

Tabel 7. The results of hypotheses tests

Hypotheses	Path coefficient	p-value	Conclusions
Accountability -> Government Performance	0.210	0.010	H1 Not Supported
Accepted Accountability ->Public Trust	0.250	0.005	H2 Supported
Accepted Transparency ->Government Performance	0.244	0.000	H3 Supported
Accepted Transparency -> Public Trust	0.349	0.002	H4 Supported
Accepted Public Trust->Government Performance	0.335	0.000	H5 Supported
Accepted Accountability -> Government Performance->Public Trust	0.048	0.026	H6 Supported
Accepted Transparency->Government Performance->Public Trust	0.117	0.016	H7 Supported

Source: results of SmartPLS, 2024

Discussion

The first hypothesis (H1) of this study was that village government performance is impacted by accountability. But as previously stated, the study's data analysis and hypothesis tests demonstrate that H1 is unsupported.

The second hypothesis, that transparency influences village government performance, was developed in this study (H2). The study's findings show a strong correlation between village government performance and transparency, as demonstrated by the community's access to information from village planning and open budget reports. This is consistent with the stewardship paradigm, which holds that village communities should receive services from officials. According to research by Damayanti and Hermanto (2018), accountability improves government performance. The results also in line with Aprilia (2019) that accountability has a positive effect on government performance, and also those of Ardiansyah and Umaimah (2023).

This study formulated the third hypothesis that public trust affects village government performance *(*H3). The relationship between village communities and village officials, where the community feels valued and believes that the village government is working in their interests, increases community participation in village programs, and produces more satisfying development results, demonstrates the significant correlation between public trust and the performance of the village government

This study formulated the fourth hypothesis that accountability affects public trust to village government *(*H4). The results of this research show that accountability is significantly correlated with public trust. Good accountability includes transparency in resource management, clear reporting, and accountability for actions taken. The community feels more confident that village funds are used appropriately, because they can see firsthand how the budget is managed. This belief causes the community to participate more actively in village programs. Community involvement in supervision increases the village government's sense of responsibility to act accountably.

This study formulated the fifth hypothesis that transparency is correlated with public trust *(*H5). The results of this research show that transparency is correlated with public trust. With clear and open access, the community feels confident that the use of village funds is carried out transparently. This increases public trust in the village government, which has a positive impact on community participation in village activities.

Next, this study also formulated the sixth hypothesis that public trust mediates the effect of accountability on village government performance *(*H6). The results of this research show that high accountability in village government will improve village government performance. This increase in performance is mediated by community trust, where people who trust the village government will be more supportive and participate in the proposed programs.

The final hypothesis developed in this study is that the impact of transparency on village government performance is mediated by public trust (H7). The results of this research show that transparency and public trust as mediating variables have a positive effect on village government performance, where these mediating variables are mutually supportive and transparency convinces the community in assessing the performance of village officials in influencing village performance. Transparency in village government management will improve village government performance, and this increase in performance is mediated by public trust.

The findings of this study indicate that accountability has a significant positive effect on village government performance. This result suggests that when village officials demonstrate responsible financial management and provide clear reports regarding the use of village funds, government programs can be implemented more effectively. From the perspective of stewardship theory, public officials act as stewards responsible for managing public resources in the interests of the community. When accountability mechanisms are properly implemented, they strengthen governance processes and contribute to improved public sector performance.

The results also show that transparency significantly influences village government performance. Transparent governance allows citizens to access information regarding village development programs, financial allocations, and government activities. Such openness reduces information asymmetry between government officials and citizens, thereby enabling community members to monitor government actions more effectively. Consistent with the transparency literature, open access to information strengthens public oversight and encourages responsible governance practices.

Furthermore, this study finds that community trust has a significant positive effect on village government performance. Trust reflects the confidence that citizens have in government institutions and their belief that public officials act in the public interest. When citizens trust their local government, they are more likely to support development initiatives and participate in community programs. This cooperation between government and citizens enhances the effectiveness of policy implementation and contributes to better governance outcomes.

The mediation analysis indicates that community trust plays an important role in strengthening the relationship between accountability, transparency, and government performance. This finding suggests that governance mechanisms alone may not be sufficient to improve performance unless they are accompanied by the development of public trust. Accountability and transparency function as signals that government institutions are committed to responsible governance. These signals increase citizens' confidence in government institutions, which in turn enhances cooperation and improves governance outcomes at the village level.

Conclusion

This study aims to examine the influence of accountability and transparency on village government performance with public trust as a mediating variable. Drawing from stewardship theory, this study formulated seven hypotheses consistent with its objective. The data were collected using a survey with village heads, village secretaries and financial leaders as participants. As many as 306 responses were analysed using SmartPLS 3.0.

Based on the hypotheses test, the study made several conclusions. This study formulated the first hypothesis that accountability affects village government performance. However, the results of this study show that the H1 is not supported. The results of the research provide supports for the reminder hypotheses. Particularly, results show that transparency and public trust are significantly correlated with village government performance that support H2 and H3. The results also show that accountability and transparency are significantly correlated with public trust on village government that support H4 and H5. Lastly, the study's findings demonstrate that public trust mediates the impact of transparency and accountability on village government performance, supporting H6 and H7. Thus, it can be concluded that the variables of accountability, transparency and public trust have a positive influence on the performance of village government.

This study examines the influence of accountability and transparency on village government performance with community trust as a mediating variable. The findings indicate that accountability, transparency, and community trust significantly influence village government performance. In addition, community trust mediates the relationship between accountability, transparency, and government performance.

These findings highlight the importance of strengthening governance mechanisms in village administrations. Transparent and accountable financial management practices not only improve administrative performance but also enhance public trust in government institutions. Building public trust is therefore essential for improving governance outcomes and ensuring the effective implementation of village development programs.

Despite its contributions, this study has several limitations. The research focuses on a single regency, which may limit the generalizability of the findings. Future studies may consider expanding the research scope by including multiple regions or incorporating additional variables such as internal control systems, community participation, or the competence of village officials.

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