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## COLLABORATIVE PARTICIPATORY ACCOUNTING AND INTERNAL AUDIT IN INCREASING PUBLIC TRUST IN VILLAGE- OWNED ENTERPRISES

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### ABSTRACT

*Village-Owned Enterprises (BUMDes) face various governance challenges, weak internal audit mechanisms, limited community participation, to inadequate human resource capacity, all of which ultimately lead to a deficit of public trust in the management of village funds. The absence of clear financial reports, delays in information disclosure, and minimal community involvement have further fueled public suspicion, while weak internal auditing has allowed potential errors, inefficiencies, and even fraud to go undetected. To overcome these issues, a transformation in financial governance is required through the implementation of participatory accounting, which directly involves the community in financial recording, reporting, and evaluation. The collaboration between these two mechanisms will create a balanced synergy between openness and oversight, thereby encouraging the establishment of transparent, accountable, and sustainable BUMDes governance. This solution must be supported by enhancing the capacity of BUMDes managers through training, adopting digital systems to simplify financial reporting, and involving village community forums as platforms for public accountability. For effective implementation, village governments are advised to issue regulations mandating participatory accounting and internal audit practices, establish independent supervisory bodies that include community representatives, and gradually adopt simple and user-friendly digital financial technologies. Furthermore, BUMDes must cultivate an organizational culture grounded in openness, integrity, and collective responsibility so that transparency is not merely a formal procedure, but a value embedded in every aspect of village enterprise management.*

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**KEYWORDS**

BUMDes, *accountability, accounting, embedded*



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## INTRODUCTION

Village-Owned Enterprises (Badan Usaha Milik Desa or BUMDes) have become a cornerstone of rural economic development in Indonesia. Established under Law No. 6 of 2014 on Villages, BUMDes are designed to empower communities by managing local resources, fostering entrepreneurship, and generating income to improve welfare at the village level. Unlike conventional business entities, BUMDes operate within a dual framework: as profit-oriented enterprises and as social institutions that uphold community values and collective welfare. This unique position requires BUMDes to be managed with a high degree of transparency, accountability, and inclusiveness (Aji et al., 2023). However, the reality shows that many BUMDes are struggling with governance challenges that hinder their effectiveness and weaken public trust. One of the most persistent challenges faced by BUMDes lies in financial management and reporting (Kartikasari, 2024). Financial statements, which should serve as tools of accountability, are often not prepared according to standardized principles, nor are they regularly communicated to the community. In many cases, the reports are delayed, incomplete, or difficult for community members to access and understand. This lack of transparency generates suspicion among villagers and creates barriers to collective decision-making (Baharuddin, 2024). Compounding the problem, internal audit mechanisms in BUMDes are frequently weak or even absent. With limited financial literacy, insufficient trained personnel, and the absence of independent oversight (1,2,3), 2025), BUMDes often fail to detect inefficiencies, errors, or even fraudulent practices in a timely manner. These weaknesses ultimately undermine the credibility of BUMDes as trustworthy institutions and contribute to a deficit of public trust a critical factor for sustainability since community support is the foundation of BUMDes operations (Dwi Nurfaizal et al., 2020).

Public trust is essential in the governance of BUMDes, as their legitimacy and long-term success are directly tied to community participation. Without trust, villagers may hesitate to invest capital, contribute resources, or engage actively in the decision-making process. The erosion of trust also reduces social cohesion and may cause BUMDes to be viewed merely as elite-driven institutions rather than collective enterprises. Therefore, improving governance mechanisms that restore credibility and confidence is not just a managerial necessity but a strategic imperative for ensuring that BUMDes can achieve their developmental goals (Muntahanah et al., 2021).

To address these challenges, participatory accounting has been proposed as an alternative framework for financial governance. Participatory accounting is rooted in the principles of community engagement, inclusiveness, and transparency (Karma et al., 2024). Unlike conventional accounting practices that are confined to organizational insiders, participatory accounting actively involves community members in the recording (Putra et al., 2024), monitoring, and reporting of financial activities. By doing so, it democratizes financial information, makes reporting accessible to non-specialists, and fosters a sense of ownership among villagers. This inclusive process not only enhances transparency but also strengthens accountability, as decisions are subjected to broader scrutiny and collective oversight (SAPUTRA et al., 2024).

Nevertheless, participatory accounting alone is not sufficient to guarantee sound financial governance. While it ensures openness and inclusivity, it requires a complementary mechanism that provides structure, rigor, and control. This is where

internal auditing plays a vital role. Internal auditing functions as an independent assurance activity that evaluates the effectiveness of financial reporting, compliance with regulations, and risk management practices (Kurnianto & Iswanu, 2021). In the context of BUMDes, a strengthened internal audit system can act as an early warning mechanism, preventing financial irregularities and safeguarding assets. When combined with participatory accounting (Fitriani et al., 2024), internal auditing creates a dual mechanism that balances community-driven transparency with professional oversight and risk mitigation (Erlina & Sirojuzilam, 2020). The collaboration between participatory accounting and internal audit therefore represents a promising governance model for BUMDes (Asnatang et al., 2025). On one hand, participatory accounting enhances community involvement and accountability; on the other hand, internal audit ensures the accuracy, integrity, and reliability of financial statements. Together, these mechanisms can generate a synergy that rebuilds public trust and fosters sustainable governance (Aravik et al., 2018). Moreover, this collaboration aligns with broader good governance principles such as transparency, accountability, participation, and integrity that are widely recognized as essential for the success of public sector and community-based enterprises. In addition, the adoption of digital financial systems further strengthens the potential of this collaborative model (R. Amelia et al., 2024). The use of simple and user-friendly accounting software designed for rural enterprises can improve efficiency, minimize errors, and make financial reporting more accessible in real time. Coupled with regular training and capacity-building programs for BUMDes managers and community representatives (Sari, 2022), digitalization can support the institutionalization of both participatory accounting and internal audit practices. Furthermore, the involvement of community forums, village consultative bodies, and independent supervisory committees provides an additional layer of accountability, ensuring that financial governance in BUMDes is not only technically sound but also socially legitimate (Zuhrohtun et al., 2024).

This study is motivated by the pressing need to develop sustainable governance frameworks that can strengthen the role of BUMDes as credible and trusted institutions. It seeks to analyze the challenges faced by BUMDes in financial governance, evaluate the potential of participatory accounting and internal audit as complementary mechanisms, and propose an integrated model that can enhance transparency, accountability, and public trust (A. T. Amelia & Yanti, 2025). By doing so, the study contributes to both academic discussions on participatory governance and practical efforts to improve the management of rural enterprises. Ultimately, the goal is to provide actionable insights for policymakers, village governments, BUMDes managers, and community stakeholders in designing and implementing governance systems that are transparent, accountable, and participatory, thereby ensuring the long-term sustainability of BUMDes as engines of rural economic transformation (Sagaf et al., n.d.).

## **RESEARCH METHOD**

This study employed a qualitative descriptive approach to explore and analyze how the collaboration between participatory accounting and internal audit can enhance transparency, accountability, and ultimately strengthen public trust in Village-Owned Enterprises (BUMDes) (Nasution & Indriani, 2025). The qualitative method was chosen because it allows for in-depth exploration of governance practices, managerial perspectives, and community perceptions within their real-life context. A case study strategy was adopted, focusing on several BUMDes in different regions to capture variations in management practices, financial reporting systems, and levels of community participation (Amerieska et al., 2021).

### **Research Location and Participants**

The research was conducted in selected villages across Central Java and Yogyakarta, Indonesia, where BUMDes have been established for more than five years and have already implemented, at least partially, participatory accounting or internal audit mechanisms (Nasution, 2025). Participants included:

1. BUMDes Managers (Directors, Treasurers, and Financial Staff) to provide insights into financial management practices.
2. Internal Auditors or Supervisory Boards responsible for oversight and risk management.
3. Village Government Representatives (Village Heads or Village Secretaries) who regulate and supervise BUMDes.
4. Community Members (both beneficiaries and contributors) to explore perceptions of transparency and trust.

Purposive sampling was used to select participants who are directly involved in or affected by BUMDes financial governance, ensuring that the data collected reflect diverse perspectives and experiences (Kartikasari et al., 2024).

### **Data Collection Techniques**

Multiple data collection techniques were applied to ensure triangulation and validity (Lidamona & Ayudiati, 2024):

1. In-depth Interviews: Semi-structured interviews with BUMDes managers, internal auditors, village government officials, and community representatives. Questions focused on financial reporting practices, participation in accounting processes, audit implementation, and public trust.
2. Focus Group Discussions (FGDs): Conducted with community members to capture collective perceptions and evaluate their level of involvement in BUMDes governance.
3. Document Analysis: Examination of financial reports, audit documents, meeting minutes, and relevant village regulations to assess the transparency and accountability of financial governance.
4. Observation: Direct observations during village meetings, financial reporting sessions, and audit activities to record real-time practices of participatory accounting and oversight.

### **Data Analysis**

The data were analyzed using thematic analysis to identify recurring patterns, themes, and relationships among participatory accounting, internal audit, and public trust. The analysis followed several stages (Elva & Fitriyani, 2025):

1. Data Reduction: Organizing raw data from interviews, FGDs, and documents into meaningful categories.
2. Coding: Assigning codes to highlight themes related to transparency, accountability, community participation, and governance mechanisms.
3. Interpretation: Developing narratives that explain how participatory accounting and internal audit interact and contribute to public trust.
4. Triangulation: Comparing data from multiple sources (interviews, documents, and observations) to ensure consistency and validity.

### **Validity and Reliability**

To ensure credibility and reliability of findings, the study applied (Damanik et al., 2023):

1. Triangulation of Sources (comparing perspectives of managers, auditors, and community members).
2. Member Checking (sharing preliminary findings with key participants to confirm accuracy).
3. Peer Debriefing (discussing results with academic peers to avoid researcher bias).
4. Audit Trail (documenting research processes, coding schemes, and analysis decisions).

### **Ethical Considerations**

Ethical clearance was obtained prior to fieldwork. Informed consent was collected from all participants, who were assured of anonymity and confidentiality (Bakhtiar, 2021). The study emphasized voluntary participation, the right to withdraw at any stage, and the responsible use of data solely for academic purposes (Taengetan et al., 2022).

## **RESULT AND DISCUSSION**

### **Results**

Based on the data collected through interviews, focus group discussions, document reviews, and participatory observations across several Village-Owned Enterprises (BUMDes), four major findings emerged that highlight the governance challenges and opportunities within the implementation of participatory accounting and internal auditing.

#### **1. Limited Transparency and Community Access to Financial Information**

The majority of BUMDes still experienced difficulties in providing clear, consistent, and timely financial reports. Community members reported limited opportunities to access financial data, and many expressed suspicion about how village funds were managed. Typical issues included delayed dissemination of annual financial reports, the absence of standardized accounting records, and inconsistent presentation formats that made reports difficult for villagers to understand. However, BUMDes that had begun implementing participatory accounting practices, such as displaying income and expenditure updates on notice boards, organizing regular financial forums, and involving local representatives in the financial recording process, reported noticeable improvements in public perception. These practices reduced the gap between BUMDes management and community members, thereby increasing the sense of openness and shared responsibility.

#### **2. Weak but Evolving Internal Audit Practices**

Internal audit mechanisms were generally weak, primarily due to three factors:

- a. Lack of independence in supervisory bodies, as many auditors were appointed from within the same village structure.
- b. Insufficient technical skills in accounting, auditing, and risk management.
- c. Symbolic auditing practices that prioritized compliance with minimal regulatory requirements without conducting in-depth assessments of risks, efficiency, or fraud detection.

Despite these challenges, positive cases emerged where BUMDes established independent supervisory boards or collaborated with external facilitators from the village government or universities. In these cases, internal audits were more structured, reports were validated with supporting evidence, and irregularities were identified earlier. This finding suggests that with adequate capacity-building and independence, internal auditing could serve as a powerful governance tool for BUMDes.

#### **3. Participatory Accounting as a Driver of Trust**

The data revealed that participatory accounting significantly influenced the level of community trust in BUMDes. Villagers felt more confident in BUMDes that practiced openness by:

- a. Involving them in financial monitoring activities.
- b. Allowing access to financial data through digital applications or public presentations.
- c. Providing explanations for major financial decisions, such as investments or loans.

In some pilot cases, the use of digital financial applications that enabled real-time tracking of revenues and expenditures became a breakthrough. Communities appreciated the simplicity and transparency of these systems, which minimized suspicion and fostered a stronger sense of collective ownership.

#### **4. Synergy Between Participatory Accounting and Internal Auditing**

The most notable finding was the complementary relationship between participatory accounting and internal auditing. Participatory accounting provided openness, inclusivity, and citizen engagement, while internal auditing offered systematic oversight, compliance, and risk detection. When applied together, these two mechanisms created a balanced governance system. For instance, public reporting ensured that financial data was accessible, while internal audits verified the accuracy of those reports. This synergy fostered credibility and legitimacy in the eyes of the community, strengthening public trust and motivating broader participation in BUMDes programs.

#### **Discussion**

1. **Governance Challenges in BUMDes: Between Transparency and Accountability.** The results confirm long-standing issues in BUMDes governance, including lack of transparency, weak accountability structures, and minimal participation, who argue that rural enterprises in Indonesia often suffer from managerial opacity and weak institutional frameworks. Without standardized financial systems, BUMDes risk falling into inefficiency and mistrust. Public suspicion grows when information is delayed or inaccessible. In governance theory, this reflects what calls a “trust deficit”, where the absence of credible institutions weakens social cooperation and collective action.
2. **Participatory Accounting as a Democratization of Financial Governance.** This study demonstrates that participatory accounting can act as a democratization tool for financial governance. By involving the community in accounting processes, transparency becomes embedded in everyday practice rather than limited to formal reporting. Emphasizes that genuine involvement empowers citizens to hold institutions accountable. In BUMDes, participatory accounting functions not only as a technical practice but also as a social contract ensuring that financial management reflects the values of fairness, openness, and inclusivity. Moreover, participatory accounting supports the principles of participatory governance and accounting as a social practice, shifting the focus from technical accuracy alone to community legitimacy and trust-building.
3. **Internal Auditing: The Backbone of Accountability and Risk Control.** While participatory accounting enhances openness, it cannot substitute for the rigor of internal audit systems. Internal auditing provides systematic oversight through risk assessments, compliance reviews, and performance evaluations (Siwi et al., 2023). In the BUMDes context, internal audits are crucial for preventing fraud, detecting inefficiencies, and ensuring that financial practices comply with both local regulations and community expectations. This finding resonates, who highlights the centrality of internal audit in strengthening corporate governance. However, unlike corporations, BUMDes often lack the capacity and independence to carry out such tasks effectively. Therefore, internal audit mechanisms in BUMDes must be contextualized and simplified, ensuring they remain effective while accessible to rural settings.

4. **The Synergy Model: Balancing Openness and Oversight.** Perhaps the most significant insight is the synergy between participatory accounting and internal auditing. While participatory accounting guarantees openness and inclusivity, internal auditing reinforces accountability and control. Together, they create a hybrid governance model that balances transparency with discipline. This model reflects what describes as “accountability as a relationship”, where institutions must explain, justify, and be subject to sanctions or corrections. In BUMDes, participatory accounting ensures explanation and justification, while internal audit enforces corrections and compliance.
5. **The Role of Digitalization as a Catalyst.** The integration of digital systems strengthens both participatory accounting and internal audit functions. Villages that adopted simple financial applications reported: a) Reduced errors in data entry. b) Faster preparation of reports. c) Greater accessibility for community monitoring. d) Stronger credibility of financial records. Argue that digitalization enhances governance effectiveness in rural enterprises by making financial data transparent, efficient, and tamper-resistant. For BUMDes, digitalization acts as a catalyst for transformation, enabling both inclusivity and accountability to operate more effectively.
6. **Building Trust as the Core Outcome.** Ultimately, the combination of participatory accounting and internal auditing addresses the central problem of public trust deficit. Trust, highlights, is a form of social capital that enables collective cooperation and long-term sustainability. The findings indicate that trust is restored not only through technical mechanisms but also through the symbolic value of involvement. Villagers feel reassured when they are included in governance processes and when oversight systems are credible. Thus, trust becomes both the means and the end of governance transformation in BUMDes (Sari & Prameswari, 2023).

## **CONCLUSION**

This study set out to examine how the collaboration between participatory accounting and internal auditing can strengthen transparency, accountability, and public trust in Village-Owned Enterprises (BUMDes). The research was motivated by persistent challenges in BUMDes governance, including limited financial transparency, weak internal control mechanisms, low community participation, and inadequate managerial capacity, all of which have contributed to public distrust in the management of village funds. The findings demonstrate that while transparency and accountability remain key challenges, the combination of participatory accounting and internal auditing provides a comprehensive solution to governance deficits. Participatory accounting democratizes financial information by involving community members in recording, reporting, and evaluating financial activities, thereby fostering inclusivity and openness. Internal auditing, on the other hand, introduces rigor, discipline, and systematic oversight to ensure compliance and risk management. When integrated, these mechanisms create a synergistic model that balances openness with control, ensuring both legitimacy and integrity in financial governance. Theoretically, this study contributes to the literature on participatory governance and accounting by illustrating that financial management in rural enterprises should be understood not only as a technical process but also as a social practice rooted in trust and legitimacy. It confirms that governance effectiveness depends on both formal mechanisms (internal audit, compliance structures) and informal mechanisms (participation, inclusivity, cultural values). Practically, the research highlights several policy implications. First, BUMDes managers must adopt participatory accounting frameworks that provide accessible financial data to the community, supported by digital systems to enhance efficiency and transparency. Second, internal audit mechanisms should

be strengthened through the establishment of independent supervisory boards, capacity-building programs, and simplified tools tailored to the rural context. Third, village governments should enact regulations mandating both participatory accounting and internal audit practices, while also encouraging public accountability forums as platforms for dialogue and trust-building. Finally, embedding a culture of openness, integrity, and collective responsibility within BUMDes operations is essential for sustaining transparency and accountability beyond procedural requirements. In conclusion, the collaboration between participatory accounting and internal auditing represents a transformative approach to BUMDes governance. By bridging inclusivity and oversight, this model not only addresses technical issues of financial management but also restores public trust, which is the foundation of sustainable village enterprise development. Moving forward, the adoption of digital financial technologies, the empowerment of local supervisory institutions, and the institutionalization of community participation will be crucial in ensuring that BUMDes evolve into transparent, accountable, and trusted engines of rural economic growth (Indriasih & Sulistyowati, 2022).

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