

## The Effect of Internal Control Systems, Community Participation, and Village Financial System on the Accountability of Village Fund Management: Prosocial Behavior as Moderation

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### Abstract

Giving village funding to every village in Indonesia enables the government-designed development to be carried out through villages. The guiding concepts of openness, responsibility, and involvement should underpin every aspect of Village Fund Management (VFM). By improving the management of Village Funds (VF) and fostering the pace of village development, the pace of village development can be accelerated. Planning, carrying out, keeping books, reporting, and taking responsibility are all parts of managing VF. In this study, prosocial conduct will be used as a moderator to examine the effects of internal control mechanisms, community involvement, and village finances on the accountability of VFM. In Pelalawan Regency, Riau Province, the research was carried out by the Village Government. The study's 86 villages made up its population, and 258 people were polled for the sample. Structural Equation Modeling-Partial Least Square (SEM-PLS), a method of data analysis, was employed. The study's findings suggest that the village's financial system, internal control system, and participation in the community all have an impact on the management of the village's funds. Positive social behavior increases the control system's ability to hold the VFM accountable. Practicing good deeds makes the impact of neighborhood involvement on village financial management responsibility stronger. A village's financial system has a stronger impact on the responsibility of the fund management in the community when there is prosocial conduct.

**Keywords:** Internal Control System, Community Participation, Village Financial System, Accountability of VFM, Prosocial Behavior.

### INTRODUCTION

Through Law Number 6 of 2014 on Regional Governance, the implementation of regional autonomy underwent a shift from a centralized form of governance to a decentralized structure. The idea that "fund should follow function" must be taken into account and put into practice while establishing fiscal decentralization (Bahl, 2000). Every transfer of power by the government has an impact on the finances necessary to carry out those duties. To carry out development, both the federal and regional governments, including villages, must follow good governance practices and seriously consider public accountability (Savitri et al., 2018). By giving all Indonesian villages access to village finances, the government is able to carry out its planned development of the country's villages. Transparency, accountability, and participation should be the cornerstones of all village fund administration procedures. Accountability is one of the foundations of good governance, which is required for the administration of VF (Savitri et al., 2019).

Accountability in the administration of VF has grown to be a requirement for village governance. The objectives of Village Law No. 6 of 2014 are to facilitate the acceleration of village growth and improve the management of village government. Direct transfers are made from the State Treasury Account, where the village monies come from the state budget, to the Regional Treasury Account, which is kept by the reGENCY or city authority. The involvement of various stakeholders is required to support planning, budgeting for programs and activities, as well as managing village finances, including reporting and

implementation, in collaboration with village officials in order to ensure proper management of village finances in line with government targets and objectives (Wijayanti & Hanafi, 2018).

The Village Development Index, which can act as a mutually reinforcing force to conserve the potential and ability of the village to improve village livelihoods, can be used to evaluate the effectiveness of village fund implementation. But the Village Fund still has to make improvements to its current accomplishments. The future will present more difficult planning, management, and oversight of the Village Fund. The village fund is always being worked on by the government to be more oriented on helping the less fortunate. Additionally, by creating laws, the government is able to manage the Village Fund in a way that is effective, accountable, and efficient. This makes it possible to achieve its goals when allocating funds from the Village Fund. To do this, it is necessary to improve institutional capacity and human resources, such as village government officials, the local population, and village support staff, as well as transparency, accountability, and supervision in the administration of the Village Fund and village finances (Kirana & Eriswanto, 2018).

There have been some oversights by village officials and technical activity managers, but the systems for reporting and accountability based on legislation have generally been followed. Boedijono et al.'s research, meantime, found that, generally speaking, Bondowoso Regency's communities have successfully implemented village finance management. The transfer of village funding for the upcoming period, however, occasionally experiences delays because of ongoing administrative organization problems in some specific areas. Since 2015, the Village Financial System application has been created by BPKP (Financial and Development Supervisory Agency) to manage VF. The most recent version of Village Financial System, 2.0, was made mandatory for village finance managers to be able to utilize in 2019. The Village Financial System program has a number of benefits, including the ability to facilitate the governance of village finances and VF, internal control systems, a user-friendly interface, and integration with other VFM applications.

More research is needed since past studies' inconsistent findings on the factors influencing a village's budget management's responsibility. This study aims to investigate the role that social behavior plays in enhancing the accountability of village budget management. A previous study (Savitri et al., 2020; Widayatama et al., 2017) looked into the impact of openness, involvement in the community, adherence to legal requirements, efficiency of internal control systems, use of technology, commitment from leadership, decision-making authority, culture of the organization, and human resource competence. Leadership, internal checks, and organizational commitment all have an impact on the accountability of VFM. The effectiveness of internal and external control systems on VFM responsibility is impacted (Savitri et al., 2020). With prosocial behavior acting as a moderating variable in village government in Pelalawan Regency, Riau Province, the goal of this study is to examine the impact of internal control mechanisms, community involvement, and the village financial system on the accountability of VFM.

## **LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT**

### **Stewardship Theory**

This theory is based on psychology and sociology and has been designed by executives in organizations to motivate employees to act in the best interests of the central government and society. The stewardship theory is more suitable for government agencies that are not profit-oriented but rather inclined towards providing good public services (Donaldson and Davis, 1991). It depicts a management state driven by the achievement of stakeholder interests. Prosocial Organizational Behavior Theory was proposed by Brief and Motowidlo in 1986. It is a theory that explains the behaviors or actions carried out by members of an organization towards individuals, groups, or the organization itself, with the aim of enhancing the well-being of those individuals, groups, or the organization.

### **Accountability**

Accountability in village financial management refers to the obligation of the reporting entity to defend the administration of the resources and application of the policies entrusted to them in order to

periodically attain predetermined goals. In terms of village governance, accountability refers to the duty of the entrusted party, which in this case is the village head and officials, to present, report, and disclose all activities and responsibilities to the appointing authority, who has the right and authority to demand accountability (Purba, 2020). An internal control system is a set of procedures created to protect an organization's assets or wealth from any kind of misuse, ensure the accessibility of accurate organizational accounting information, and ensure compliance with all requisite legal requirements and management policies (Hasman, 2015).

Involving the community in an activity through both expression and action is known as community participation (Kloot & Martin, 2001). Mardikanto & Anto (2015) define participation as an individual's involvement in a social group to partake in the activities of their community outside of their place of employment or profession. The individual's social interactions with other community members led to this participation. The Financial and Development Supervisory Agency (BPKP) created the village financial system as a tool to enhance the effectiveness of local financial governance by promoting accountability and transparency. The accountable financial management cycle, which includes planning, execution, bookkeeping, reporting, accountability, and monitoring, may be readily completed by village officials using the program for the village financial system. Prosocial Behavior refers to social behavior intended to benefit others. However, individuals engaging in prosocial behavior may also have the intention of obtaining personal benefits or advantages (Bagustianto & Nurkholis, 2018).

#### **Internal Control System and Accountability of VFM**

An effective internal control system will raise public confidence in financial reports and improve the quality of financial reporting. Internal control systems work to guarantee that financial reporting preparation, rules, and regulations are followed, producing more trustworthy reports. The internal control system also monitors how well the government produces financial reports, guards against false financial reporting that could endanger the public and the state, and ensures that data is accurate and full. The internal control system has an impact on the accountability of village fund administration, according to Gignoux & Menendez (2016). According to Fahera & Satyawati (2022), internal controls within the government have an impact on how accountable a village's financial management is. The following is the premise, which is based on the foregoing descriptions:

H<sub>1</sub>: The internal control system has an effect on the accountability of VFM.

#### **Community Participation and Accountability of VFM**

Participation is an effort to involve the community in an activity, both in terms of expression and action (Kloot & Martin, 2001). According to the stewardship theory, the people are the principals, while the village government acts as stewards. In its implementation, the village government will always prioritize the interests of the people by involving them in decision-making processes. Community participation is necessary to prevent misappropriation of village fund budgets. Good accountability can be achieved by applying transparent and accountable principles in the management of VF (Mada et al., 2017; Dewi and Gayatri, 2019). The community should be directly involved in the governance and decision-making processes and provide feedback to the government to prevent mismanagement or misuse of VF. The government should be more open about being accountable for all its activities (Savitri et al, 2022). Based on the above descriptions, the hypothesis is as follows:

H<sub>2</sub>: Community Participation has an effect on the accountability of VFM.

#### **Village Financial System and Accountability of VFM**

After implementing the Village Financial System application, officials may simply carry out the planning, implementation, bookkeeping, reporting, accountability, and monitoring phases of the village's accountable financial management cycle. The implementation of the village financial system simplifies financial reporting and improves the administration of village finances. It acts as a benchmark or control measure for

village financial management to make sure that the law is being followed (Ayem & Fitriyaningsih, 2022). The financial management of local governments, notably in the management of VF, will benefit from a well-implemented village financial system system. The village finance system has benefits in terms of operational data quality and precision. Additionally, it lowers data management errors. Officials can manage and be held accountable for activities carried out for the community with the use of the village finance system application, which makes data processing easier for them (Lufthfiani et al., 2020). The premise is as follows in light of the descriptions above:

H<sub>3</sub>: The village financial system has an effect on the accountability of VFM.

#### **Internal Control System, Accountability of VFM and Prosocial Behavior**

The management of village fund must have an internal control system in place to spot any irregularities. The VFM is accountable in part due to the internal control mechanism. Applying the Prosocial Organizational Behavior Theory, which Brief and Motowidlo (1986) proposed, can increase the effectiveness of the internal control system. This theory describes behaviors or actions taken by members of an organization toward other individuals, groups, or the organization itself to improve the well-being of those other individuals, groups, or the organization. The internal control system can avoid problems like a bad control environment, excessive risk assessment, control actions motivated by personal interests, a lack of readily available and efficient information and communication, and inadequate monitoring by putting this theory into practice. Therefore, in order to increase the accountability of village budget management, authorities must engage in prosocial activity. Every member of the community feels a genuine commitment to carry out their responsibilities (Robbins et al., 2009). The following is the premise, which is based on the foregoing descriptions:

H<sub>4</sub>: The internal control system has an effect on the accountability of VFM, moderated by prosocial behavior.

#### **Community Participation, Accountability of VFM and Prosocial Behavior**

The development programs in villages should be directed towards community empowerment. The village deliberation forum can serve as a platform for decision-making regarding strategic matters and the welfare of the community (Fredericksen, 2015). Increasing community participation in development reflects a change in attitudes and behaviors (Talaud, 2019). Village government officials with high prosocial behavior, meaning they help others without expecting rewards and with genuine sincerity, will carry out their duties responsibly, thus enhancing community participation (Gayatri et al., 2019). Based on the explanations above, the hypothesis is as follows:

H<sub>5</sub>: Community participation has an effect on the accountability of VFM, moderated by prosocial behavior.

#### **Village Financial System, Accountability of VFM and Prosocial Behavior**

The deployment of the local financial system aims to streamline financial reporting and enhance local financial management. For village government personnel, the Village Financial Management System program is intended to simplify managing village finances, from the budgeting stage to the responsibility and reporting phases. With the implementation of the Village Financial System, the level of accountability in the management of VF rises. This is made possible by the Village Financial System application's user-friendliness and capacity to satisfy the village's financial needs. Additionally, village government officials who demonstrate high prosocial behavior—that is, who assist others without expecting payment and with honest sincerity—will carry toward their responsibilities carefully, minimizing variations in the implementation of the community's financial system (Pahlawan) et al., 2020). The following is the hunch in light of the preceding explanations:

H<sub>6</sub>: The village financial system has an effect on the accountability of VFM, moderated by prosocial behavior.

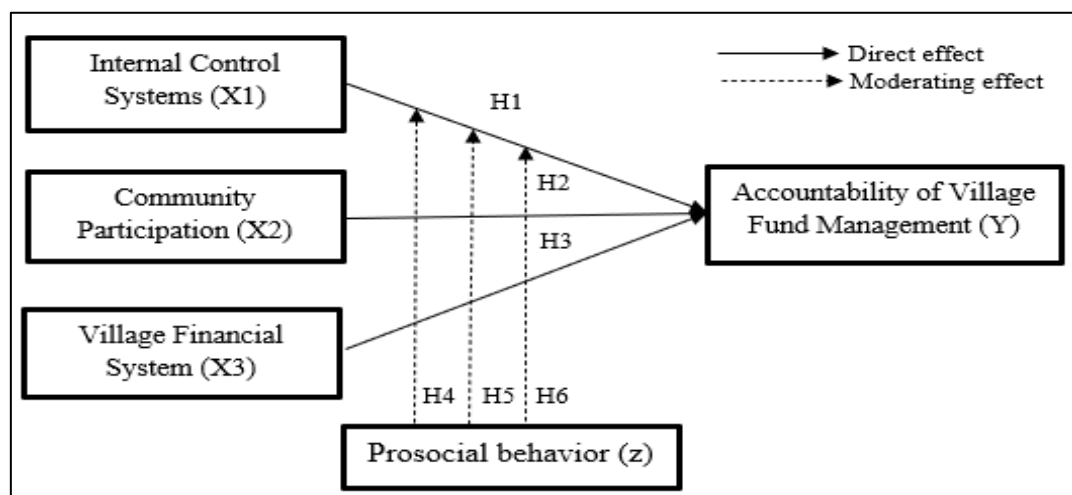


Figure 1: Research Model

## METHODOLOGY

In Pelalawan Regency, Riau Province, there are 86 villages that make up the study's population. According to the Village Development Index, villages that receive village grants fall into the following categories: self-sufficient, advanced, developing, very disadvantaged, and unfavorable. 86 villages make up the research sample as a result. Village leaders, finance officers, Village Consultative Body members, and village residents make up the 258 respondents that took part in the survey. Proportional stratified random sampling is the method used for sampling. This study uses primary data from a quantitative research design. Structural Equation modeling (partial least squares) with SmartPLS software version 4.0 is the data analysis technique employed in this study.

## RESULTS AND DISCUSSION

### Respondent Characteristics

From this study, it can be shown that the sample size consists of 258 respondents. Out of these, 188 individuals (72.87%) are male and 70 individuals (27.13%) are female. The majority of respondents fall within the age range of 28–37 years, accounting for 85 respondents, or 32.95%. This is followed by respondents aged between 38 and 47 years, with 83 respondents, or 32.17%. Furthermore, there are 56 respondents, or 21.71%, in the age range of 48–57 years; 12 respondents, or 4.67%, in the age range of 58–67 years; and 22 respondents, or 8.53%, in the age range of 0–27 years. In terms of educational background, out of the total 258 samples, 125 individuals, or 48.45%, have completed high school; 7 individuals, or 2.71%, have a diploma degree; 1 individual, or 0.39%, has a bachelor's degree; 3 individuals, or 1.16%, have an associate degree; 111 individuals, or 43.03%, have a bachelor's degree; and 11 individuals, or 4.26%, have a master's degree.

### Descriptive Statistical test results

Based on Table 1, the results of descriptive statistical tests indicate that the values of  $-2 < \text{Kurtosis} < 2$  can be considered as normally distributed data. Similarly, the values of  $-2 < \text{Skewness} < 2$  can also be considered as normally distributed data. Therefore, the measurement items are normally distributed.

Table 1: Descriptive Statistical Test Results (Source: Processed Data)

Variable	Mean	Median	Observed min	Observed max	Standard deviation	Excess kurtosis	Skewness	Number of observations used	Cramér-von Mises test statistic	Cramér-von Mises p value

Internal Control Systems (X1)	0.000	0.043	-2.827	1.202	1.000	-0.282	-0.552	258.000	0.555	0.000
Community Participation (X2)	0.000	0.092	-2.693	1.025	1.000	-1.138	-0.436	258.000	1.921	0.000
Village Financial Systems (X3)	0.000	0.086	-2.691	1.390	1.000	-1.066	-0.191	258.000	0.771	0.000
Accountability of VFM (Y)	0.000	0.176	-3.237	1.155	1.000	-0.849	-0.532	258.000	0.191	0.000
Prosocial Behavior (Z)	0.000	0.862	-2.995	0.862	1.000	-0.936	-0.580	258.000	5.422	0.000

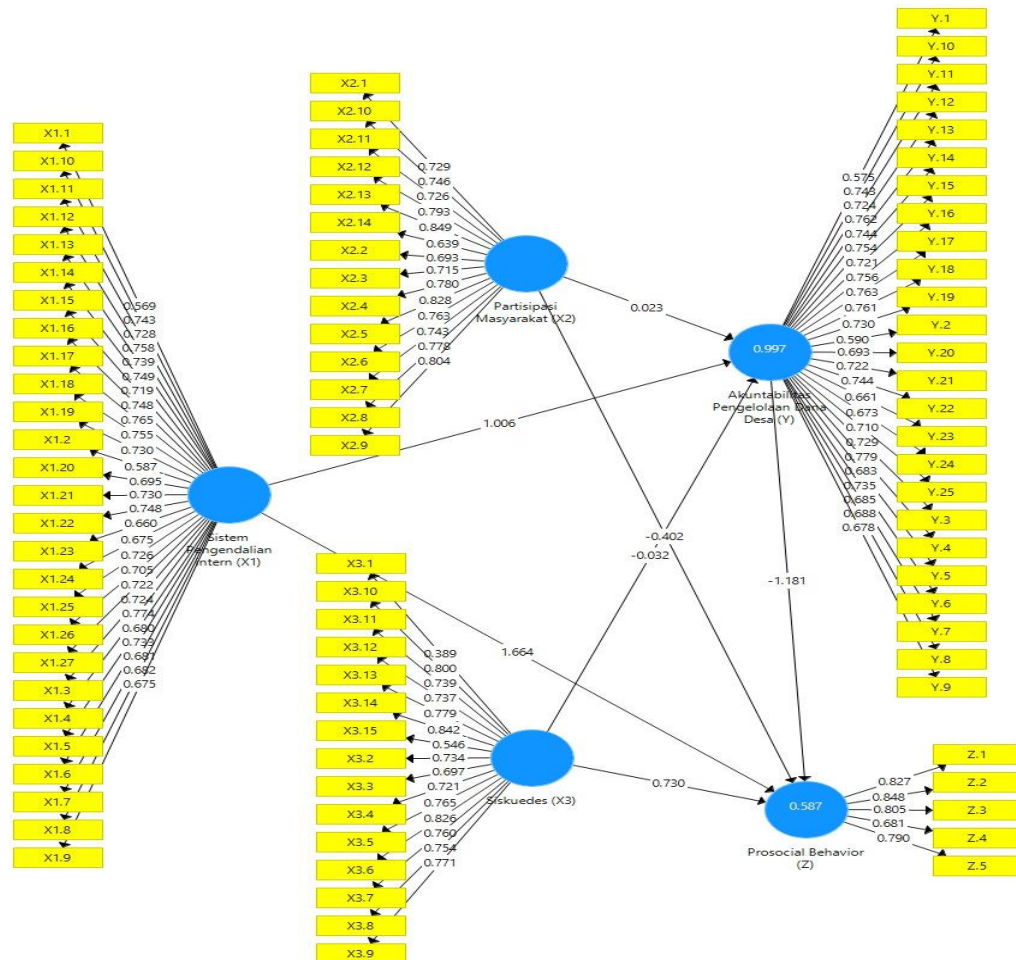


Figure 2: Structural Equation Modeling (Source: Processed Data from SmartPLS 4)

According to figure 1, a reflective individual measurement is high if it correlates with the observed indicators at or above 0.70 (Ghazali, 2013). A loading value between 0.5 and 0.6 is thought to be sufficient for basic study in the construction of measuring scales. Because to this, removing indications does not require running drop-table SQL.

### Validity Test

The outer loading values for each indicator for the variables of internal control system, community participation, village financial system, accountability of VFM, and prosocial behavior are all above 0.5, according to the Convergent Validity test, as shown in Appendix 1. Since the model is still in its early stages of development and construct validity and reliability match the standards, outer loading values > 0.5 are still acceptable. It can be concluded that all items or indicators have shown valid item validity based on the validity of the outer loading.

### Discriminant Validity

Based on the discriminant validity, the cross-loading values (as seen in Appendix 2) show that the loading factor values for each indicator of the latent variables do not have the highest loading factor values when compared to the loading values of other variables. This indicates that each latent variable does not have a high correlation with other constructs. In other words, no variable has a higher loading value compared to other variables, and if there were a variable with a higher loading value, it would indicate a correlation or relationship with that variable, thus satisfying the criterion of discriminant validity.

### Average Variance Extracted (AVE)

Average Variance Extracted (AVE) estimates that are more than 0.5 are found for X1, X2, X3, Z, and Y. According to these numbers, each latent variable may, on average, account for more than half of the variation in the corresponding indicators. Therefore, the research constructs have good convergent validity, shows in Table 2.

**Table 2: Average Variance Extracted**

Variable	Average variance extracted (AVE)
Internal Control Systems (X1)	0.507
Community Participation (X2)	0.575
Village Financial System (X3)	0.855
Accountability of VFM (Y)	0.506
Prosocial behavior (Z)	0.508

Source: Processed Data from SmartPLS 4

For each construct, all square roots of the AVE (Fornell-Larcker Criterion) are larger than the correlations between those constructs. For instance, the AVE value for X1 is 0.507 (see the reliability construct table above), which yields a square root of 0.827. The correlations with the remaining constructs, namely 0.741 with X2, 0.727 with X3, 0.690 with Y, and 0.521 with Z, are all lower than this value. The square root of AVE values is bigger than their correlations with other constructs for other latent variables in the same way. The model's criteria for discriminant validity has been met because all latent variables have square roots of AVE values greater than their correlations with other components, as indicated in the table 3.

**Table 3: Fornell-Larcker Criteria**

Variable	Accountability of VFM (Y)	Community Participation (X2)	Prosocial Behavior (Z)	Village Financial Systems (X3)	Internal Control Systems (X1)
Internal Control Systems (X1)	0.827	0.701	0.504	0.687	0.713
Community Participation (X2)	0.741	0.758			
Village Financial	0.727	0.600	0.372	0.690	

Systems (X3)					
Accountability of VFM (Y)	0.690				
Prosocial Behavior (Z)	0.521	0.485	0.925		

Source: Processed Data from SmartPLS 4

### Results of Reliability Analysis Results

All of the estimated model's constructs meet the requirements for discriminant reliability, according to the measurement findings in the table above, where the composite reliability values of each construct are larger than 0.7. Cronbach's alpha values should be greater than 0.6, and the table above demonstrates that all constructs have values greater than 0.6. A construct is trustworthy or consistent in the research instrument when it satisfies these requirements. It is shown in table 4.

**Table 4. Quality Criteria (Cronbach's Alpha dan Composite Reliability)**

Variable	Cronbach's Alpha	Composite Reliability	Standard Reliable	Result
Internal Control Systems (X1)	0.962	0.964	0.7	Reliable
Community Participation (X2)	0.942	0.944	0.7	Reliable
Village Financial Systems (X3)	0.921	0.924	0.7	Reliable
Accountability of VFM (Y)	0.954	0.955	0.7	Reliable

Source: Processed Data from SmartPLS 4

### Structural Model Test (Inner Model)

Accountability is a variable with an R-Square value of 0.764. This finding suggests that the variables internal control systems, community participation, village financial systems, and prosocial conduct can account for 76.4% of the variance in the variable. Other factors in this study that have not been studied are likely to have an impact on the remaining 23.6%. Inner model can show at Table 5.

**Table 5. Inner Model - R-Square (R<sup>2</sup>)**

Variable	R-square
Accountability of VFM (Y)	0.764

Source: Processed Data from SmartPLS 4

### Hypothesis Test

All of the constructs in the estimated model satisfy the criteria for discriminant reliability based on the measurement findings in Table 6, where the composite reliability value for each construct has a value larger than 0.7. The suggested value for Cronbach's alpha is over 0.6, and Table 4 demonstrates that all constructs have Cronbach's alpha values that are above 0.6. As all constructs meet these criteria, it can be said that the constructs are reliable or have consistency in the research instrument.

**Table 6. Path Coefficients (Mean, STDEV, T-Values)**

Variable	Path coefficients
Accountability of VFM (Y) -> Prosocial Behavior (Z)	0.272
Community Participation (X2) -> Accountability of VFM (Y)	0.260



Community Participation (X2) -> Prosocial Behavior (Z)	0.191
Village Financial Systems (X3) -> Accountability of VFM (Y)	0.243
Village Financial Systems (X3) -> Prosocial Behavior (Z)	0.176
Internal Control Systems (X1) -> Accountability of VFM (Y)	0.478
Internal Control Systems (X1) -> Prosocial Behavior (Z)	0.197

Source: Processed Data from SmartPLS 4

## DISCUSSION

### **The Effect of Internal Control Systems on the Accountability of VFM**

The effectiveness of the VFM's accountability is influenced by the internal control system. Accountability will be improved by creating and implementing an efficient internal control system in compliance with current legislation, such as the government regulation on internal control systems for the government from 2008. The goal of the internal control system is to make sure that financial reporting preparation, rules, and regulations are followed, leading to more trustworthy reports. Every level of government, from the ministry to the regional government, should impose the internal control system as a must. The internal supervisor for ensuring the application of an internal control system within the government is the regional inspectorate. The village administration has a clear organizational structure and an appropriate division of tasks, authority, and functions. Equipment and inventory are always securely stored and protected from damage, which is done by the village administration in Pelalawan regency, so that they can be easily found during inspections. Control activities have been carried out by the village administration to evaluate strengths and weaknesses and provide recommendations for improving internal control.

A study by Gignoux & Menendez (2016), which found that internal control systems affect the accountability of village fund administration, supports the conclusions of this research. This is in line with the findings of a study by Fahera and Satyawan (2022), which showed that internal government control has a big impact on VFM's accountability. It, however, runs counter to the findings of a research by Pebriyanto and Sumadi (2021), which came to the conclusion that internal control mechanisms had little bearing on the responsibility of village fund administration. Internal control mechanisms do not affect the accountability of VFM, according to research done by Heni Risnawati et al. in 2022. These results concur with the research undertaken by Mutmainah (2017), which indicates that internal control systems do not have an impact on the accountability of VFM.

### **The Effect of Community Participation on the Accountability of VFM**

Community involvement affects how accountable village finance administration is. The community participates actively in the village government's decision-making. The community should have a direct say in how government is run and how decisions are made, and they should be given the chance to comment on those decisions. This prevents the mismanagement or theft of VF for development, and it encourages transparency and accountability in governmental operations. Attending meetings arranged by the village administration, the community also actively participates in budgeting. The community in Pelalawan regency village is free to monitor the management of VF during budget implementation and to communicate their goals, ideas, and critiques to the fund managers. Previous studies by Mada et al. (2017) and Gayatri (2019), which found that community involvement significantly affects VFM accountability, provide support for this research. The results of Gayatri et al. (2019), who discovered a favorable association between involvement and the accountability of village fund administration, are also compatible with this. In a similar vein, the research by Pahlawan et al., (2020), revealed that public participation has a significant impact on the accountability of VFM. However, there are differing results from the study conducted by Kharisma and Widajantie (2021).

### **The Effect of Village Financial Systems on the Accountability of VFM**

VFM accountability is impacted by village financial systems. In order to assist village officials with chores like document management, financial reporting, and manual processes, it facilitates the use of electronic instruments like computers. The use of computers by government officials and the establishment of village financial systems are both well-established in the study's included communities. Officials can quickly complete the planning, implementation, record-keeping, reporting, accountability, and monitoring phases of the village's financial management cycle using the Village Financial Systems application. The adoption of Village Financial Systems is a technique for streamlining financial reporting and enhancing the administration of village finances in compliance with the law. It ensures that village financial management remains within the boundaries set by legislation and serves as a control mechanism for effective financial management. Effective implementation of Village Financial Systems can have a positive impact on local government financial management, particularly in the management of VF. Village Financial Systems offers advantages in terms of accuracy and precision in data operations. It helps reduce errors in data management, both intentional and unintentional. With Village Financial Systems, officials can easily manage and be accountable for their activities to the community (Luthfiani et al., 2020). Different findings from research by Pahlawan et al. (2020) suggest that the usage of information technology has little to no impact on the accountability of village fund administration. In a similar vein, Fahera et al. (2022) discovered that the use of Village Financial Systems has no appreciable influence on the accountability of VFM. The use of information technology may have a negative impact on the accountability of village fund administration, according to a different study by Putra et al. (2021).

### **The Effect of the Internal Control Systems on Accountability of VFM Moderated by Prosocial Behavior**

As a result, the internal control system can prevent an unfavorable control environment, excessive risk assessment, control actions motivated by personal interests, inadequate information and communication, and a lack of monitoring. Therefore, the internal control system can be further enhanced by adopting the Prosocial Organizational Behavior theory put forward by Brief and Motowidlo (1986). This idea emphasizes how members of an organization behave or act in ways that benefit those individuals, groups, or the organization itself. Thus, a system of internal controls is essential for handling VF in order to spot any irregularities. Subsequent research by Suzilawati Uyob and Ega Aprilia Nugroho (2022) supports the notion that prosocial behavior has an impact on the accountability of VFM. However, the findings differ from a study conducted by Andriyanto et al. (2019), which suggests that social influence does not have such an impact.

### **The Effect of Community Participation on Accountability of VF Management Moderated by Prosocial Behavior**

The connection between community involvement and the accountability of village budget management can be strengthened by prosocial behavior. The prosocial organizational behavior theory, put forth by Brief and Motowidlo in 1986, explains how members of an organization behave or act in ways that benefit other people, other groups, or the organization itself. This implies that the presence of prosocial behavior among village officials in Kabupaten Pelalawan, where they demonstrate high levels of prosocial behavior by helping others without expecting rewards and carrying out their responsibilities with sincerity, can contribute to increased community participation. In addition to the accountability of the government organization itself, the active participation of the community is crucial to addressing local issues by actively participating in development activities. Village development programs should be directed towards empowering the community. The village deliberation forum can serve as a platform for decision-making on strategic matters and the welfare of the community. The community's involvement has a major impact on the accountability of village fund administration, according to studies by Mada et al. (2017) and Dewi and Gayatri (2019), which supports these findings. Similar findings are presented in the study by Gayatri et al. (2019), which demonstrates a favorable correlation between participation and the

transparency of VFM.

### **The Effect of Village Financial Systems on Accountability of VF Management Moderated by Prosocial Behavior**

Prosocial activity can improve the relationship between prosocial behavior and the transparency of village fund administration. The idea of prosocial organizational behavior, put forth by Brief and Motowidlo (1986), defines the behavior or activities made by members of an organization toward individuals, groups, or the organization itself in order to improve the well-being of individuals, groups, or the organization. This suggests that the presence of prosocial behavior in the village government apparatus in Pelalawan Regency, where individuals selflessly help others without expecting anything in return, leads to the effective implementation of their responsibilities, thus improving the Village Financial systems and preventing mismanagement of VF. The management of VF becomes more accountable the more fully utilized the Village Financial System application is in VFM operations. Because it meets the requirements of village financial administration and is comparatively simple to use, the Village Financial System application is the reason for this. The village's financial system is put into place. It becomes easier to report financial matters and optimize the management of village finances as a control tool or benchmark in accordance with legal regulations. Meutia, Inten & Liliana, (2017), argues that the installation of the village's financial system has improved time and cost effectiveness. The Village Financial System program is designed for village government representatives to simplify the management of village finances, from planning through reporting and accountability. Prosocial behavior affects the accountability of village finance management, according to research done by Suzilawati Uyob and Ega Aprilia Nugroho (2022).

### **CONCLUSION**

The integrity of the management of VF is impacted by the internal control system. The village government increases the internal control system, explains the duties and powers of village officials for planning and management, and reduces the likelihood that they will fail to uphold their obligations to manage VF. Community involvement affects how accountable village finance administration is. The community is actively involved in the implementation of activities supported by village finances, such as making helpful suggestions for village government initiatives. The accountability of village money management is impacted by the village financial system. The Village Financial System program, which contributes to improving the financial responsibility of the village, is used by the village government to demonstrate compliance with rules. The accounting and financial reporting generated by this application show adherence to the applicable regulations, which are essential for the accountability of fund management.

The effect of the control system on the accountability of VFM is strengthened by prosocial conduct. Village officials behave in a prosocial manner, refraining from deviations and excessive risks in the fund management accountability operations and ensuring that control actions are not motivated by personal interests. The impact of community involvement on the transparency of village budget administration is strengthened by prosocial conduct. Village leaders demonstrate a spirit of cooperation and mutual aid without looking for personal benefit, which increases community involvement in establishing strong money management accountability. Prosocial activity increases the system's effectiveness in influencing how accountable the VFM is. The efficiency of the Village Financial Management System in preventing fund embezzlement is increased by village officials' high levels of prosocial conduct, including their unselfish assistance of others and their sincere performance of their duties.

### **RECOMMENDATION AND IMPLICATIONS**

The village government should conduct regular training on priority areas of VFM to enhance the competence of human resources within the village, thereby achieving a high level of accountability. The government should also strive to improve prosocial behavior in the accountability of VFM. Building trust

with the community is crucial to ensuring the successful implementation of village programs with the support of the community. Continuous monitoring and evaluation should be carried out to improve performance in all aspects, including physical, technical, and administrative aspects.

The effective implementation of the internal control system contributes to the increased accountability of VFM. The implementation of the internal control system plays a crucial role in detecting and preventing potential misuse of VF. Therefore, the village government must consistently assess both internal and external risks, monitor activities continuously, and evaluate the entire process from planning to implementation and accountability. This ensures that village fund programs and policies align with the village's vision, mission, and objectives in promoting community well-being. Strengthening the role of prosocial behavior helps prevent deviations, mitigate excessive risks, and ensure that control activities are not driven by personal interests, ultimately enhancing the accountability of VFM.

#### LIMITATIONS AND FUTURE RESEARCH

While this study made significant progress toward understanding accountability of VFM, it must be noted that it had some significant limitations. The data was collected from Pelalawan Regency, Riau Province, hence, the results cannot be extrapolated to other industries with any certainty. Future research would benefit from attempting to reproduce these findings in different industries in order to dig deeper into the issue of generalizability. In addition, a questionnaire survey was used in this study. Additional evidence, such as interviews and archival data, could be gathered in future studies by employing a mixed-methods or triangulation approach. Despite the study's limitations, the findings provide important contributions on the moderating effect of prosocial behavior on the relationship between internal control systems, community participation, and village financial system on the accountability of VFM.

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### APPENDIX 1

#### Convergent Validity

The Influence of Internal Control Systems, Community Participation, and Village Financial System on the Accountability of VFM with Prosocial Behavior as Moderation

**Table 2 Outer Loading Value**

Variable	Accountability of VFM (Y)	Community Participation (X2)	Prosocial Behavior (Z)	Village Financial Systems (X3)	Internal Control Systems (X1)
X1.1					<b>0.562</b>
X1.10					<b>0.747</b>
X1.11					<b>0.730</b>
X1.12					<b>0.759</b>
X1.13					<b>0.739</b>
X1.14					<b>0.751</b>
X1.15					<b>0.718</b>
X1.16					<b>0.749</b>

X1.17				<b>0.766</b>
X1.18				<b>0.758</b>
X1.19				<b>0.730</b>
X1.2				<b>0.583</b>
X1.20				<b>0.695</b>
X1.21				<b>0.729</b>
X1.22				<b>0.750</b>
X1.23				<b>0.663</b>
X1.24				<b>0.679</b>
X1.25				<b>0.727</b>
X1.26				<b>0.707</b>
X1.27				<b>0.722</b>
X1.3				<b>0.720</b>
X1.4				<b>0.771</b>
X1.5				<b>0.674</b>
X1.6				<b>0.730</b>
X1.7				<b>0.677</b>
X1.8				<b>0.681</b>
X1.9				<b>0.674</b>
X2.1		<b>0.734</b>		
X2.10		<b>0.741</b>		
X2.11		<b>0.731</b>		
X2.12		<b>0.783</b>		
X2.13		<b>0.850</b>		
X2.14		<b>0.631</b>		
X2.2		<b>0.694</b>		
X2.3		<b>0.723</b>		
X2.4		<b>0.774</b>		
X2.5		<b>0.831</b>		
X2.6		<b>0.761</b>		
X2.7		<b>0.752</b>		
X2.8		<b>0.771</b>		
X2.9		<b>0.811</b>		
X3.1			<b>0.677</b>	
X3.10			<b>0.725</b>	
X3.11			<b>0.744</b>	
X3.12			<b>0.723</b>	
X3.13			<b>0.613</b>	
X3.14			<b>0.572</b>	
X3.15			<b>0.612</b>	
X3.2			<b>0.695</b>	
X3.3			<b>0.757</b>	
X3.4			<b>0.644</b>	

X3.5				<b>0.719</b>	
X3.6				<b>0.670</b>	
X3.7				<b>0.772</b>	
X3.8				<b>0.713</b>	
X3.9				<b>0.680</b>	
Y.1	<b>0.626</b>				
Y.10	<b>0.751</b>				
Y.11	<b>0.682</b>				
Y.12	<b>0.643</b>				
Y.13	<b>0.683</b>				
Y.14	<b>0.746</b>				
Y.15	<b>0.789</b>				
Y.16	<b>0.691</b>				
Y.17	<b>0.668</b>				
Y.18	<b>0.639</b>				
Y.19	<b>0.675</b>				
Y.2	<b>0.756</b>				
Y.20	<b>0.644</b>				
Y.21	<b>0.721</b>				
Y.22	<b>0.720</b>				
Y.23	<b>0.640</b>				
Y.24	<b>0.768</b>				
Y.25	<b>0.640</b>				
Y.3	<b>0.681</b>				
Y.4	<b>0.684</b>				
Y.5	<b>0.639</b>				
Y.6	<b>0.711</b>				
Y.7	<b>0.728</b>				
Y.8	<b>0.662</b>				
Y.9	<b>0.638</b>				
Z.1			<b>0.943</b>		
Z.2			<b>0.917</b>		
Z.3			<b>0.908</b>		
Z.4			<b>0.918</b>		
Z.5			<b>0.938</b>		

Source: Processed Data from SmartPLS 4

## APPENDIX 2 Discriminant Validity

**Table 3 Cross Loading Value**

Variable	Accountability of VFM (Y)	Community Participation (X2)	Prosocial Behavior (Z)	Village Financial Systems (X3)	Internal Control Systems (X1)
X1.1	0.447	0.331	0.204	0.341	<b>0.562</b>



X1.10	0.629	0.582	0.397	0.560	<b>0.747</b>
X1.11	0.637	0.561	0.342	0.542	<b>0.730</b>
X1.12	0.613	0.503	0.369	0.541	<b>0.759</b>
X1.13	0.632	0.526	0.365	0.485	<b>0.739</b>
X1.14	0.653	0.524	0.389	0.534	<b>0.751</b>
X1.15	0.598	0.438	0.353	0.469	<b>0.718</b>
X1.16	0.607	0.499	0.436	0.521	<b>0.749</b>
X1.17	0.676	0.594	0.368	0.512	<b>0.766</b>
X1.18	0.650	0.601	0.437	0.538	<b>0.758</b>
X1.19	0.605	0.533	0.370	0.465	<b>0.730</b>
X1.2	0.428	0.299	0.221	0.385	<b>0.583</b>
X1.20	0.505	0.492	0.346	0.445	<b>0.695</b>
X1.21	0.641	0.549	0.339	0.509	<b>0.729</b>
X1.22	0.587	0.567	0.457	0.526	<b>0.750</b>
X1.23	0.597	0.557	0.348	0.477	<b>0.663</b>
X1.24	0.559	0.532	0.387	0.513	<b>0.679</b>
X1.25	0.653	0.588	0.373	0.542	<b>0.727</b>
X1.26	0.594	0.556	0.446	0.531	<b>0.707</b>
X1.27	0.624	0.516	0.353	0.448	<b>0.722</b>
X1.3	0.571	0.467	0.377	0.433	0.720
X1.4	0.562	0.478	0.337	0.548	0.771
X1.5	0.531	0.366	0.262	0.423	0.674
X1.6	0.582	0.497	0.330	0.474	0.730
X1.7	0.530	0.354	0.270	0.441	0.677
X1.8	0.514	0.369	0.360	0.467	0.681
X1.9	0.585	0.448	0.345	0.467	0.674
X2.1	0.492	<b>0.734</b>	0.325	0.407	0.495
X2.10	0.601	<b>0.741</b>	0.357	0.505	0.550
X2.11	0.579	<b>0.731</b>	0.413	0.446	0.550
X2.12	0.555	<b>0.783</b>	0.271	0.472	0.525
X2.13	0.592	<b>0.850</b>	0.452	0.475	0.574
X2.14	0.503	<b>0.631</b>	0.351	0.429	0.523
X2.2	0.507	<b>0.694</b>	0.319	0.441	0.489
X2.3	0.534	<b>0.723</b>	0.379	0.424	0.496
X2.4	0.538	<b>0.774</b>	0.319	0.413	0.530
X2.5	0.594	<b>0.831</b>	0.393	0.487	0.600
X2.6	0.597	<b>0.761</b>	0.386	0.483	0.535
X2.7	0.571	<b>0.752</b>	0.430	0.462	0.510
X2.8	0.596	<b>0.771</b>	0.283	0.483	0.571
X2.9	0.575	<b>0.811</b>	0.426	0.428	0.486
X3.1	0.450	0.320	0.216	<b>0.677</b>	0.432
X3.10	0.459	0.451	0.318	<b>0.725</b>	0.440
X3.11	0.648	0.495	0.270	<b>0.744</b>	0.617

X3.12	0.530	0.374	0.251	<b>0.723</b>	0.522
X3.13	0.510	0.499	0.268	<b>0.613</b>	0.516
X3.14	0.402	0.372	0.229	<b>0.572</b>	0.440
X3.15	0.515	0.496	0.278	<b>0.612</b>	0.510
X3.2	0.461	0.325	0.204	<b>0.695</b>	0.434
X3.3	0.614	0.432	0.231	<b>0.757</b>	0.523
X3.4	0.439	0.352	0.164	<b>0.644</b>	0.403
X3.5	0.555	0.371	0.243	<b>0.719</b>	0.463
X3.6	0.381	0.314	0.253	<b>0.670</b>	0.355
X3.7	0.535	0.496	0.383	<b>0.772</b>	0.509
X3.8	0.418	0.351	0.257	<b>0.713</b>	0.391
X3.9	0.491	0.482	0.245	<b>0.680</b>	0.461
Y.1	<b>0.626</b>	0.451	0.270	0.536	0.562
Y.10	<b>0.751</b>	0.554	0.409	0.539	0.613
Y.11	<b>0.682</b>	0.509	0.424	0.510	0.573
Y.12	<b>0.643</b>	0.452	0.343	0.457	0.565
Y.13	<b>0.683</b>	0.470	0.329	0.502	0.505
Y.14	<b>0.746</b>	0.590	0.348	0.522	0.605
Y.15	<b>0.789</b>	0.569	0.385	0.598	0.630
Y.16	<b>0.691</b>	0.480	0.325	0.454	0.565
Y.17	<b>0.668</b>	0.553	0.364	0.482	0.532
Y.18	<b>0.639</b>	0.524	0.417	0.443	0.523
Y.19	<b>0.675</b>	0.546	0.428	0.494	0.572
Y.2	<b>0.756</b>	0.549	0.340	0.572	0.600
Y.20	<b>0.644</b>	0.446	0.295	0.541	0.570
Y.21	<b>0.721</b>	0.566	0.416	0.464	0.583
Y.22	<b>0.720</b>	0.487	0.462	0.506	0.577
Y.23	<b>0.640</b>	0.429	0.454	0.404	0.494
Y.24	<b>0.768</b>	0.560	0.382	0.566	0.620
Y.25	<b>0.640</b>	0.553	0.399	0.496	0.572
Y.3	<b>0.681</b>	0.461	0.299	0.466	0.586
Y.4	<b>0.684</b>	0.439	0.276	0.482	0.511
Y.5	<b>0.639</b>	0.481	0.322	0.528	0.582
Y.6	<b>0.711</b>	0.492	0.337	0.494	0.630
Y.7	<b>0.728</b>	0.517	0.298	0.524	0.578
Y.8	<b>0.662</b>	0.537	0.347	0.470	0.568
Y.9	<b>0.638</b>	0.520	0.272	0.469	0.525
Z.1	0.461	0.426	<b>0.943</b>	0.310	0.436
Z.2	0.469	0.469	<b>0.917</b>	0.370	0.470
Z.3	0.479	0.453	<b>0.908</b>	0.327	0.445
Z.4	0.506	0.447	<b>0.918</b>	0.372	0.512
Z.5	0.493	0.447	<b>0.938</b>	0.337	0.462