

Exploring Village Fund Accountability through the Lens of Institutional Isomorphism: The Tension between Norms and Regulations

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Abstract

Village fund accountability is a critical issue in Indonesia's fiscal decentralization, particularly in contexts where tensions arise between local social norms and formal state regulations. This study aims to examine village fund accountability practices through the lens of institutional isomorphism, focusing on the influence of coercive, mimetic, and normative pressures on village financial governance. The study adopts a qualitative case study approach conducted in several villages. Data were collected through in-depth interviews with key informants, including village officials, members of village consultative bodies, and other local stakeholders, and were analyzed using thematic analysis. The findings indicate that coercive isomorphism plays a dominant role through government regulations and formal supervision mechanisms, encouraging villages to comply rapidly with standardized administrative procedures. Mimetic isomorphism is evident in the replication of financial reporting practices and the adoption of similar financial management systems across villages. Meanwhile, normative isomorphism emerges from efforts by village officials to align accountability practices with prevailing social values and community expectations. These dynamics reveal a practical dilemma where formal accountability mandates do not always align with informal cultural norms. This study contributes to a deeper understanding of how institutional dynamics shape public accountability at the lowest level of government and highlights the need for accountability policies that are responsive to local social contexts.

Keywords:

Accountability,
Institutional
isomorphism,
Norms and Regulations

1. Introduction

Background

Villages constitute the lowest tier of government in Indonesia's decentralized system and play a strategic role in translating national development policies into local outcomes. Since the enactment of Village Law No. 6 of 2014, villages have been granted substantial fiscal authority through increased village fund allocations intended to support local development, community empowerment, and poverty reduction (Antlöv et al., 2016; Lewis, 2017). While this policy has strengthened village autonomy, it has simultaneously intensified demands for accountability in village fund management, particularly in relation to financial reporting, supervision, and transparency (World Bank, 2018).

In practice, accountability at the village level is shaped by the coexistence of formal regulatory requirements and informal social norms. Village officials are expected to comply with standardized financial reporting, monitoring, and audit mechanisms imposed by higher levels of government (Smoke, 2015). At the same time, they operate within close-knit communities where trust, reciprocity, social hierarchy, and cultural expectations strongly influence administrative behavior, as social trust has been shown to shape governance outcomes at the local level (Huhe *et al.*, 2015; Bouma & van Soest, 2008). This dual accountability creates structural tensions when formal administrative procedures conflict with locally embedded norms and practices, which are embedded in social norms and cultural expectations (Morris *et al.*, 2015; Schlegelmilch & Teerakapibal, 2025).

Existing studies on village fund accountability predominantly emphasize compliance, transparency, and corruption risks (Prabowo & Cooper, 2016). Although valuable, this body of literature largely conceptualizes accountability as a technical or managerial problem, focusing on procedures, controls, and reporting mechanisms. Limited attention has been paid to the institutional processes through which accountability practices are shaped, reproduced, and legitimized at the village level. As a result, the interaction between regulatory pressure and social legitimacy remains underexplored, particularly in rural governance settings characterized by strong informal norms and power relations (Ahyaruddin & Akbar, 2016).

This study addresses this gap by adopting institutional isomorphism theory (DiMaggio & Powell, 1983) as its core analytical framework. Institutional isomorphism explains organizational conformity through coercive pressures from regulations, mimetic pressures arising from uncertainty and imitation, and normative pressures embedded in professional and social expectations (Meyer & Rowan, 1977; Scott, 2014). Applying this framework enables the study to move beyond surface-level compliance and examine how village accountability practices emerge as institutional responses to multiple, and often conflicting, pressures.

The rationale for this approach lies in its capacity to explain why villages may formally adopt accountability mechanisms while informally adapting or reshaping them to maintain local legitimacy. By focusing on the dynamics of coercive, mimetic, and normative pressures, this study conceptualizes accountability not merely as administrative compliance, but as a negotiated institutional outcome shaped by legal mandates and social acceptance. Consequently, the study contributes a context-sensitive institutional perspective to the literature on public sector accountability and fiscal decentralization, particularly at the grassroots level of governance.

Research Problem

Despite extensive regulatory frameworks governing village fund management, accountability practices at the village level remain inconsistent and contested. Village officials face simultaneous pressures to comply with formal regulations imposed by higher authorities and to align administrative practices with local social norms and community expectations. These competing institutional pressures raise critical questions about how accountability is constructed, negotiated, and sustained in village governance. However, existing research has yet to systematically examine how coercive, mimetic, and normative pressures interact to shape accountability practices in this context.

Research Objectives

This study aims to:

1. Examine how coercive, mimetic, and normative institutional pressures influence village fund accountability practices.
2. Analyze tensions between formal accountability regulations and informal social norms in village governance.
3. Explore how village officials navigate and respond to these tensions in implementing accountability mechanisms.

Research Contributions

Theoretical Contribution

This study extends institutional isomorphism theory within the context of public sector accountability by demonstrating how accountability practices at the village level are shaped by overlapping and competing institutional pressures. It offers an institutional explanation of accountability that integrates regulatory compliance and social legitimacy.

Practical Contribution

The findings provide evidence-based insights for policymakers and oversight institutions to design accountability frameworks that are not only procedurally robust but also socially adaptive, thereby enhancing the effectiveness of village fund governance.

2. Literature Review

Fiscal Decentralization and Village Funds

Fiscal decentralization empowers local and village governments to manage resources independently (Smoke, 2015). Village funds are expected to drive development at the local level (Antlöv, Wetterberg & Dharmawan, 2016). However, various studies have identified challenges such as weak village apparatus capacity, corrupt practices, and limited oversight mechanisms (Sugiharti et al, 2021).

Public Accountability

According to Bovens (2007), public accountability encompasses two dimensions: formal accountability (compliance with regulations and administrative procedures) and social accountability (legitimacy in the eyes of the community through transparency, participation, and trust). In the village context, these two dimensions often conflict with each other. Public accountability refers to the obligation of village officials to explain and be accountable for the use of village fund resources to authorized parties, including the community. Important elements of good governance include transparency, internal and external control, formal reporting, community participation, and social legitimacy. In governance literature, transparency and accountability are essential not only for administrative compliance but also for building public trust and responsibility in public sector practice (Irawati et al., 2024). Furthermore, research in the context of village fund management shows that accountability and participation significantly contribute to public trust and enhance responsiveness to citizen needs within local governance structures (Suhardi et al., 2023; Handayani, 2023). Thus, the tension between local norms and formal regulations can be understood as an arena where societal expectations and formal governance mechanisms interact to shape legitimacy and accountability practices across governance levels.

Institutional Isomorphism

Institutional theory explains how organizations adapt to external pressures to gain legitimacy (Scott, 2014). DiMaggio & Powell (1983) divide these pressures into coercive, mimetic, and normative.

Institutional Isomorphism (DiMaggio & Powell, 1983)

- Three types of isomorphism:
 1. **Coercive:** pressure from formal regulations and the power of central/regional government that forces compliance.
 2. **Normative:** pressure from professional standards, training, assumptions about values that are considered “correct”.
 3. **Mimetic:** imitation of other villages that are considered successful/legitimation tool.

Some relevant research:

Extensive research has been conducted on accountability and transparency in village fund management in Indonesia, revealing persistent challenges in aligning formal governance principles with practices at the village level. Empirical studies consistently show that transparency, accountability, and community participation are formally recognized as core principles in village financial management, yet their implementation often encounters structural and social constraints. For instance, a qualitative study conducted in Tappale Village, Bone Regency, demonstrates that while village governments have made efforts to strengthen transparency and accountability mechanisms, limitations in access to information and uneven community participation continue to hinder effective governance outcomes (Hidayat, 2025). Similar patterns are evident across various regional contexts. Quantitative and qualitative analyses of village fund management indicate that accountability and transparency are generally implemented in administrative terms, particularly in financial reporting and compliance with regulatory requirements. However, these mechanisms have not fully translated into substantive accountability that enables

meaningful public oversight (Ratnasari & Rahmawati, 2024; Betan & Nugroho, 2023). This condition underscores a gap between formal accountability frameworks and their practical realization within village governance systems.

Further empirical evidence highlights that accountability and transparency significantly influence the effectiveness of village fund allocation and management. Studies conducted in Bonepantai District and Ngablak District reveal that transparent financial practices and accountable administrative procedures positively affect village fund management performance. Nevertheless, these studies also emphasize that the effectiveness of such mechanisms depends on the extent to which they are accompanied by inclusive participation and accessible information for local communities (Usman et al., 2025; Yuliana et al., 2025). Research in other village contexts reinforces these findings by demonstrating that weak dissemination of financial information and limited public engagement remain major obstacles to achieving accountable village fund governance. An analysis of village fund allocation in Lembang Polopadang Village shows that transparency and accountability practices are often procedural in nature, with limited impact on enhancing community control and social legitimacy (Tahirs, 2023). Similarly, a broader national-level analysis indicates that improvements in transparency and accountability contribute to community welfare only when governance practices are responsive to local socio-economic conditions and community needs (Rosa Lay & Karno, 2025).

Overall, these studies reveal a consistent pattern in village fund governance in Indonesia: while formal mechanisms of accountability and transparency are increasingly institutionalized, significant gaps persist in their practical implementation. These gaps are shaped by limited access to information, varying levels of community participation, and local socio-cultural dynamics. Consequently, strengthening village fund governance requires not only compliance with formal regulations but also the development of participatory and socially grounded accountability practices that enhance legitimacy and trust at the community level (Hidayat, 2025; Ratnasari & Rahmawati, 2024; Rosa Lay & Karno, 2025).

3. Method

Research Design and Setting

This study adopts a qualitative approach with a multiple-case study design to explore village fund accountability within its institutional and social context. The research was conducted in four villages located in two districts in Indonesia (two in Temanggung, Central Java and two in Bantul, Daerah Istimewa Yogyakarta). These villages were selected to capture variations in administrative capacity and socio-cultural settings while remaining comparable in terms of regulatory obligations.

The criteria for village selection were as follows:

1. Villages that have received village fund allocations for at least three consecutive fiscal years;
2. Villages that have implemented formal accountability mechanisms, including financial reporting and public accountability forums;
3. Villages that demonstrated willingness to participate in in-depth qualitative research and allow access to relevant documents and activities.

The selected villages represent typical rural governance settings where formal administrative requirements coexist with strong local norms and community interactions.

Participants and Data Sources

Data were collected from 18 informants, comprising:

- 4 village heads,
- 8 village officials responsible for financial management and administration,
- 4 community leaders (including members of village consultative bodies and respected local figures),
- 2 village facilitators appointed by the government.

These informants were selected using purposive sampling based on their direct involvement in village fund management and accountability processes.

Primary data were obtained through semi-structured interviews and participant observation, while secondary data were collected through document analysis, including village financial reports, local regulations, meeting minutes, public information boards, and relevant policy documents.

Interview Procedures

Semi-structured interviews were conducted to allow flexibility while ensuring consistency across cases (Creswell, 2018). Each interview lasted between 45 and 90 minutes and was conducted face-to-face. Interviews were primarily conducted in Bahasa Indonesia, with occasional use of local expressions when informants felt more comfortable. All interviews were audio-recorded with the informed consent of participants and later transcribed verbatim for analysis.

Observation and Documentation

Participant observation was carried out during key village governance activities, including village meetings, budget preparation processes, accountability forums, and the use of village financial management applications. Observations focused on interactions between village officials and community members, as well as the enactment of formal accountability procedures in practice.

Document analysis complemented interview and observational data, enabling triangulation and providing insights into formal accountability requirements and their implementation.

Data Analysis

Data analysis employed thematic analysis following the six phases proposed by Braun and Clarke (2006): familiarization with the data, initial coding, theme identification, theme review, theme definition, and reporting. To enhance analytical rigor, this thematic process was integrated with the Miles and Huberman (2014) interactive model, which structured analysis through data reduction, data display, and conclusion drawing/verification.

The integration was operationalized as follows:

- Thematic coding served as the primary analytical technique to identify patterns related to coercive, mimetic, and normative institutional pressures, as well as conflicts between social norms and formal regulations.
- Miles and Huberman's framework was used to organize coded data, compare themes across cases, and validate emerging interpretations through iterative analysis.

This integration ensured that thematic insights were systematically processed and analytically coherent rather than overlapping or redundant.

Trustworthiness and Validity

The credibility of the findings was strengthened through source triangulation (interviews, observations, and documents), member checking, and reflective discussions with experts in village governance and public administration (Grindle, 2004; Andrews, 2013). An audit trail was maintained to document analytical decisions and minimize researcher bias.

Research Ethics

This study adhered to ethical research principles. All participants provided informed consent prior to data collection. Informants were assured of the confidentiality and anonymity of their responses, and pseudonyms were used to protect identities. Data were securely stored and used solely for academic purposes.

4. Results and Discussion

4.1 Results

Institutional Isomorphism in Village Fund Accountability

The findings indicate that village fund accountability practices are shaped by the interaction of coercive, mimetic, and normative institutional pressures. These pressures emerge not only at the policy level but are embedded in the **everyday administrative routines**, interactions with communities, and reporting practices of village officials.

Table 1. Institutional Isomorphism in Village Fund Accountability

| Theme | Subtheme | Verbatim Quotes (Informant & Indicative Location) | Contradictions between Social Norms & Regulations |
|-----------------------------|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Coercive Isomorphism | New regulations, audits, administrative sanctions | "We must upload reports on time. If not, the funds can be delayed or audited. Sometimes we focus on completing documents rather than the | Regulations demand detailed documentation, while villagers perceive verbal explanations as sufficient and more trustworthy. |

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| | | substance.” (Village Head, Central Java) | |
| Normative Isomorphism | Professional standards, training, transparency values | “We were trained that the community has the right to know, but here people still rely on the village head’s explanation. Too much detail can cause unnecessary debate.” (Village Head, Daerah Istimewa Yogyakarta) | Formal transparency ideals conflict with hierarchical culture and respect for authority figures. |
| Mimetic Isomorphism | Imitation of other villages’ practices | “We followed the reporting format from a neighboring village because they were considered successful and never had problems with audits.” (Village Head, Daerah Istimewa Yogyakarta) | Reports are copied for legitimacy, but implementation often becomes symbolic rather than substantive. |
| Norms vs Regulations | Administrative burden vs local practicality | “Deadlines are tight, but internet access and staff capacity are limited. People here care more about when the road is finished than about reports.” (Village Secretary, Central Java) | Community expectations prioritize outcomes, while regulations emphasize procedures. |
| Adaptation and Dilemma | Balancing formal compliance and social harmony | “We comply with the main regulations, but explain things informally through community leaders so there is no conflict.” (Village Head, Daerah Istimewa Yogyakarta) | Officials face dilemmas between being legally compliant and socially accepted. |

Everyday Dynamics of Institutional Pressure

Coercive isomorphism emerges most clearly in daily administrative routines, particularly through mandatory digital reporting systems, audit schedules, and the threat of sanctions. Village officials repeatedly emphasized that compliance with reporting deadlines often takes precedence over substantive discussions about program effectiveness. One informant stated:

“If the report is late, the problem is serious. Even if the activity is good, what matters first is the document.” (Village Head, Central Java)

Mimetic pressure appears when villages face uncertainty in interpreting complex regulations. Rather than developing context-specific solutions, officials tend to replicate practices from other villages perceived as compliant or successful:

“We don’t want to take risks. If other villages use this format and pass the audit, we do the same.” (Village Official, Daerah Istimewa Yogyakarta)

Normative isomorphism operates through training programs, professional norms, and values of transparency, but its implementation is filtered through local culture. While accountability is formally understood as openness, in practice it is negotiated through social hierarchies and informal communication channels.

4.2 Discussion

Institutional Isomorphism and Accountability Negotiation

Consistent with DiMaggio and Powell (1983), the findings demonstrate that coercive pressure is the primary driver of organizational change in village fund accountability. Regulations, audits, and sanctions function as strong external constraints that compel villages to adopt standardized accountability mechanisms. This supports previous findings that emphasize the dominance of regulatory compliance in decentralized governance systems (Antlov et al., 2016; Smoke, 2015).

However, the study extends existing literature by showing that coercive compliance often results in administrative accountability without substantive accountability. Similar to Prabowo and Cooper (2016), accountability becomes document-oriented, prioritizing legitimacy in the eyes of higher authorities rather than community empowerment.

Mimetic isomorphism emerges as a pragmatic response to uncertainty. Villages imitate practices perceived as safe and legitimate, even when these practices are misaligned with local needs. This finding resonates with Meyer and Rowan's (1977) concept of symbolic compliance, where formal structures are adopted to gain legitimacy rather than to improve effectiveness.

Normative isomorphism highlights the importance of cultural and social embeddedness in accountability practices. Unlike studies that frame accountability purely as transparency (Bovens, 2007), this study shows that excessive transparency may threaten social harmony in hierarchical village contexts. This finding aligns with recent governance literature suggesting that accountability mechanisms must be socially grounded through transparency, participation, and public trust to be effective in practice (Jannah et al., 2025).

Formal Rules versus Social Legitimacy

The findings reveal a persistent tension between formal accountability mandated by regulations and social accountability expected by communities. Village officials act as institutional intermediaries, negotiating between these two logics. Their strategies selective disclosure, informal communication, and prioritization of key documents reflect attempts to maintain both regulatory compliance and social legitimacy.

Implications for Accountability Theory

This study contributes to institutional theory by demonstrating that accountability at the village level is not a fixed outcome but an ongoing process of institutional negotiation. Isomorphism does not lead to uniform practices; instead, it produces hybrid forms of accountability shaped by local context. Thus, village fund accountability should be understood not merely as procedural fulfillment but as a balance between legal compliance and social acceptance.

5. Conclusion

This study concludes that accountability in village fund management is shaped by the interaction of coercive, normative, and mimetic institutional isomorphism. Among these pressures, coercive isomorphism manifested through formal regulations, reporting requirements, and audit mechanisms plays the most dominant role in driving administrative change at the village level. However, regulatory compliance alone does not guarantee substantive accountability.

The findings reveal persistent tensions between formal accountability, which emphasizes standardized documentation and procedural compliance, and social accountability, which prioritizes legitimacy, trust, and tangible benefits for the community. These tensions are most evident in issues related to administrative burdens, reporting formats, transparency practices, and the pace of program implementation. Village officials operate within a dilemma, balancing the need to comply with legal requirements imposed by higher authorities while maintaining social harmony and community trust.

To navigate these tensions, villages adopt adaptive strategies that combine formal compliance with informal practices aligned with local norms. As a result, administrative accountability is relatively easier to achieve, while substantive accountability reflected in community understanding, perceived fairness, and development outcomes remains more challenging and depends heavily on normative and mimetic institutional support.

Theoretical Contributions

This study makes several explicit contributions to institutional theory and public sector accountability literature.

- 1) First, it extends institutional isomorphism theory (DiMaggio & Powell, 1983) to the village governance level, a context that has received limited empirical attention in prior research. By focusing on grassroots governance, this study demonstrates that institutional pressures are not only transmitted from higher-level organizations but are continuously negotiated within socially embedded administrative settings.
- 2) Second, the study introduces the concept of negotiated accountability, highlighting how village officials actively mediate between coercive regulatory demands and normative social expectations.

Accountability emerges not as a fixed institutional outcome but as a negotiated process shaped by multiple logics.

- 3) Third, the findings provide empirical support for symbolic compliance, where villages formally adopt accountability mechanisms to achieve regulatory legitimacy, while substantive practices are selectively adapted to local conditions. This contribution enriches existing institutional literature by illustrating how symbolic compliance operates in decentralized public sector environments with strong social hierarchies.
- 4) Together, these contributions advance institutional theory by emphasizing accountability as a contextual, adaptive, and socially constructed process, rather than a purely procedural requirement.

Policy Implications

The findings suggest several policy implications for improving village fund accountability.

- 1) First, accountability frameworks should integrate administrative compliance with sensitivity to local social norms. Uniform regulations without contextual flexibility risk increasing administrative burdens while weakening substantive accountability.
- 2) Second, central and regional governments should provide regulatory flexibility that accounts for variations in infrastructure, human resource capacity, technological access, and cultural practices across villages. This includes allowing adaptive reporting formats and timelines where appropriate.
- 3) Third, capacity-building programs should move beyond technical and administrative training to include public communication skills, participatory governance, and culturally adaptive financial management. Strengthening these competencies can enhance both formal and social accountability.
- 4) Fourth, public transparency mechanisms should be adaptive rather than uniform. Village financial information should be communicated in formats that are easily understood by community members, using local media, informal forums, and trusted community leaders.
- 5) Finally, supervision and audit mechanisms should shift toward a substantive accountability orientation, where oversight bodies evaluate not only the completeness of reports but also the real benefits, community perceptions, and developmental outcomes of village fund utilization.

6. Limitations and Future Research Directions

- 1) This study has several limitations that open avenues for future research. First, the findings are based on case studies in selected villages and may not capture the full diversity of village governance contexts across Indonesia. Future studies could examine villages in different regions, including remote, border, or urban-adjacent villages, to assess the transferability of the findings.
- 2) Second, this study relies on qualitative methods, which provide depth but limit generalizability. Future research could adopt mixed-method approaches, combining qualitative insights with survey-based or quantitative analyses to test the prevalence and strength of institutional pressures across a larger sample of villages.
- 3) Third, longitudinal studies would be valuable in examining how accountability practices and institutional pressures evolve over time, particularly in response to regulatory changes or shifts in political leadership.
- 4) By addressing these directions, future research can further refine institutional theory and contribute to more effective and context-sensitive accountability frameworks in decentralized governance systems.

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