Symbolic Accountability in Village-Owned Enterprises: Insights from a Case Study in West Java Indonesia

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Abstract. Village-Owned Enterprises (BUMDES) were established to strengthen rural economies and to encourage broader community participation. In practice, however, accountability arrangements within these organisations often fall short of these ambitions. Drawing on a case study of a BUMDES in West Java, this paper examines how accountability is enacted in everyday organisational life, with particular attention to routines, working relationships, and local political dynamics. Empirical material was generated through semi-structured interviews with village officials, the BUMDES manager, members of the Village Consultative Body, sub-district officers, and community members. Informed by the concepts of decoupling and organisational hypocrisy, the analysis illustrates how formal accountability procedures are largely maintained to signal compliance, while decision-making in practice is guided by informal norms and political considerations. Leadership turnover and patronage relations further complicate participation and result in uneven accountability outcomes. The findings suggest that compliance-oriented practices often function symbolically, serving to meet external expectations rather than to enable meaningful scrutiny. The paper concludes by arguing that more stable leadership arrangements and genuinely inclusive participation are critical if BUMDES are to move beyond symbolic accountability and play a substantive role in local governance.

Keywords: Symbolic Accountability, Decoupling, Organisational Hypocrisy, Village-owned Enterprises.

1 Introduction

The Indonesian Village-Owned Enterprise (BUMDES) initiative emerged following the enactment of Village Law [1]. BUMDES has been positioned as a policy instrument for strengthening governance and participation at the village level. In this sense, this initiative is beyond the pursuit of economic objective. Frequently it linked to Indonesia's efforts to advance the Sustainable Development Goals (SDGs), particularly SDG 8 on decent work and economic growth and SDG 16 on strong institutions.

As a centrally designed programme, BUMDES receives financial support from the national budget. This situation brings the explicit expectations regarding

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accountability and responsible resource use by BUMDES. These expectations are commonly translated into formal reporting and administrative procedures. Yet, evidence from prior studies suggests that such mechanisms do not always operate as intended. In many cases, accountability practices are reduced to compliance-oriented reporting, serving more as a formality than as a basis for reflection, learning, or transparency [2,3, 7-10, 34].

Although the policy framework surrounding BUMDES appears coherent on paper, accountability in practice is shaped by a more complex set of dynamics. Formal rules and procedures alone do not determine how accountability is enacted. Rather, everyday governance is influenced by leadership styles, interpersonal relations among village actors, and ongoing negotiations within local political contexts. Previous research has shown that these informal elements frequently take precedence over formal arrangements, resulting in accountability practices that are socially negotiated rather than strictly rule-based [30 – 33].

Based on these dynamics, this study looks closely at how accountability is practised daily and what these practices reveal on the broader operation of village enterprises. Rather than looking only at formal documents, the study pays attention to routine practices, reporting habits, and moments of political negotiation that shape how accountability is actually understood and performed. The focus on one BUMDES in West Java is not intended to represent all cases, but to offer a detailed illustration of how policy expectations travel, or fail to travel, into village-level realities. This issue is particularly relevant at a time when BUMDES is increasingly promoted as both an instrument for rural economic development and a vehicle for pursuing the governance aims associated with SDG 8 and SDG 16.

2 Literature Review

2.1 Accountability in Village Governance and Rural Enterprises

Discussions on accountability have gradually moved beyond a narrow administrative interpretation towards a more relational and socially embedded understanding. Earlier approaches tended to equate accountability with compliance, emphasising formal reporting, standardised procedures, and hierarchical oversight. More recent scholarship, however, conceptualises accountability as a process through which actors are required to justify their actions before a forum that has the authority to question, assess, and respond to those justifications [2]. From this perspective, accountability is not only about the existence of rules, but about whether meaningful spaces for scrutiny, dialogue, and learning are available and used.

This broader view is particularly relevant in rural governance contexts, where formal accountability mechanisms introduced by the state interact with local norms, social hierarchies, and dense interpersonal networks. Studies of village administration in Indonesia consistently show that accountability tends to prioritise documentation—such as annual reports, verification letters, and budget statements—while opportunities for deliberation and community participation remain limited [5 – 6]. As a result, accountability is often performed through paperwork rather than enacted through open discussion

or collective oversight. Informal expectations related to leadership authority, kinship ties, and patronage frequently shape how accountability is understood and practised.

Similar patterns have been observed in rural economic organisations, including cooperatives and social enterprises. Although these organisations are commonly framed as instruments of community empowerment, empirical research suggests that formal accountability structures do not automatically translate into substantive participation or transparency [11 – 12]. In the case of BUMDES, several studies report that leaders routinely comply with administrative requirements which include preparing financial reports, submitting forms, and meeting deadlines. However, these activities often remain procedural, with limited evidence of collective decision-making or community oversight [13 – 15]. This persistent gap between formal accountability arrangements and everyday practices provides the empirical backdrop for examining accountability as a symbolic rather than substantive process.

2.2 Accountability, Hybrid Organisations, and Legitimacy

Understanding why accountability becomes symbolic requires attention to the organisational context in which it is enacted. BUMDES operate as hybrid organisations, combining commercial objectives with social and community-oriented mandates. While this hybridity is often celebrated for its potential to generate both economic and social value, it also complicates accountability arrangements. Hybrid organisations are expected to respond to multiple audiences: to state authorities, local communities, and market actors, each of which holds different expectations regarding performance and accountability [16].

From an accountability perspective, these competing expectations create ongoing tensions. [17, 18] Pache and Santos argue that hybrids must constantly negotiate between conflicting logics, such as efficiency, social inclusion, and regulatory compliance. In rural settings, where governance systems are often uneven and informal relations are influential, these tensions can undermine the consistency of accountability practices. Rather than serving a single forum, accountability becomes fragmented, with different narratives presented to different audiences.

Legitimacy therefore plays a central role in shaping accountability outcomes. In emerging economy contexts, formal compliance with administrative requirements may be sufficient to signal legitimacy to external authorities, even when internal accountability remains weak [19]. Internal actors may also disagree on priorities, further diluting accountability demands [20]. In such situations, accountability practices may be selectively enacted, emphasising visible compliance while leaving deeper questions of participation, deliberation, and control unresolved. This dynamic closely reflects the experience of BUMDES, where formal accountability is often oriented towards satisfying external expectations rather than facilitating internal scrutiny.

2.3 Decoupling and Symbolic Accountability

Decoupling theory provides a useful lens for analysing why accountability mechanisms in organisations may appear robust on paper but remain weak in practice. Originating from the neo-institutional work of Meyer and Rowan [22], the concept highlights how

organisations adopt formal rules and procedures primarily to secure legitimacy rather than to improve effectiveness. These formal structures, such as reporting routines, organisational charts, or planning documents, often function as symbolic assurances that an organisation conforms to accepted standards.

Subsequent studies have demonstrated that decoupling is particularly prevalent in public and semi-public organisations operating under multiple and sometimes incompatible demands. [23] Bromley and Powell distinguish between policy–practice decoupling, where formal rules are adopted but not fully implemented, and means–ends decoupling, where activities are carried out without a clear link to their intended accountability outcomes. Both forms are highly relevant to accountability systems that emphasise compliance while offering limited opportunities for scrutiny or feedback.

In accountability terms, decoupling allows organisations to appear accountable without fundamentally altering everyday practices. [24] Hallett suggests that maintaining a gap between formal rules and actual behaviour can help organisations cope with pressures that are difficult to meet consistently. For rural and community-based organisations, where administrative expectations coexist with strong informal norms, decoupling often becomes a practical response rather than a deliberate strategy. Applied to BUMDES, this perspective helps explain why accountability structures may be formally present and visible, yet substantively disconnected from decision-making, financial control, and community participation.

2.4 Organisational Hypocrisy and Accountability Talk

The concept of organisational hypocrisy complements decoupling by drawing attention to the separation between what organisations say, decide, and do. [26-27] Brunsson argues that such separation emerges when organisations face conflicting demands that cannot be reconciled simultaneously. Rather than interpreting this gap as simple deception, organisational hypocrisy can be understood as a pragmatic way of managing competing accountability expectations.

From an accountability perspective, hypocrisy becomes visible when organisations publicly emphasise transparency, participation, or good governance, while their actions follow different and more informal logics. This pattern is well documented in public organisations operating in politically sensitive environments, where maintaining legitimacy often requires symbolic gestures alongside selective action [28]. In these settings, accountability talk may satisfy external audiences even when internal practices remain largely unchanged.

In rural governance contexts, symbolic expressions of accountability such as formal meetings, public announcements, or written reports can play an important social role. Such gestures may help preserve social harmony and manage expectations in close-knit communities [29]. For BUMDES, organisational hypocrisy provides a way to interpret why accountability appears visible and orderly, yet uneven and fragile in practice. Rather than framing these dynamics solely as failure, this concept highlights how actors navigate limited resources, political relationships, and competing demands, producing forms of accountability that are symbolic but socially intelligible.

2.5 Linking Decoupling, Hypocrisy and Symbolic Accountability in BUMDES

Taken together, the concepts of decoupling and organisational hypocrisy provide a coherent way of understanding why accountability in BUMDES often takes a symbolic form. Rather than being enacted as a consistent process of scrutiny and participation, accountability is shaped by the organisational position of BUMDES as village-owned entities that operate between state regulation, community expectations, and local political interests. These overlapping demands are not always compatible, and they place practical limits on how accountability can be realised in everyday governance.

From an accountability perspective, formal artefacts such as financial reports, planning documents, and compliance templates play an important signalling role. They communicate alignment with national governance expectations. However, empirical studies of village governance suggest that such artefacts do not necessarily guide everyday decision-making. Instead, daily practices are often influenced by informal negotiations, uneven managerial capacity, and ongoing political pressures at the local level.

Under these conditions, accountability tends to be enacted symbolically. It is performed through visible routines, such as reporting exercises, formal meetings, or official endorsements, that demonstrate compliance. Whereas more substantive processes of scrutiny, participation, and organisational learning remain limited. By linking decoupling and organisational hypocrisy, this study conceptualises symbolic accountability not as an absence of accountability, but as a patterned response to competing demands and constrained local contexts.

This integrated framework provides the analytical foundation for examining how accountability is practised within the BUMDES studied. The relationships between formal structures, symbolic practices, and everyday decision-making are summarised in Fig. **1**.

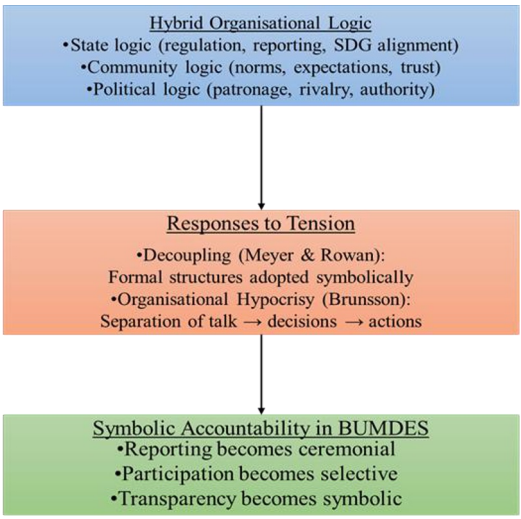


Fig. 1. Theoretical Framework.

3 Research Methods

This study adopts a qualitative research design to examine how accountability is understood and enacted in the everyday operations of a village-owned enterprise (BUMDES) in West Java. Rather than treating accountability as a set of measurable outputs, the study is concerned with how actors interpret accountability, how it is talked about, and how it is practised within routine organisational activities. A qualitative approach is therefore appropriate, as it allows close attention to meanings, relationships, and interactions that are embedded in local power dynamics and cannot be captured adequately through quantitative indicators. As [36] Creswell notes, qualitative inquiry is particularly useful when research seeks to understand practices that are highly context-dependent.

A single-case study design was employed to enable an in-depth and contextualised analysis of accountability practices. In village governance settings, the boundaries between formal arrangements and informal political processes are often blurred, making it difficult to separate organisational procedures from their social context. [38] Yin suggests that single-case studies are especially valuable in such situations. The selected BUMDES, referred to anonymously in this paper, was chosen through purposive sampling. The case was considered analytically relevant due to its organisational trajectory, frequent leadership changes, and its strategic role in local economic activities.

Data were collected primarily through semi-structured interviews, which are well suited to exploring participants' experiences and interpretations [35]. Interviews were conducted with a range of actors involved in or connected to the BUMDES, including village officials, BUMDES managers, members of the Village Consultative Body (BPD), sub-district officers, and representatives from the regional Community Empowerment Office. This multi-actor perspective made it possible to examine how accountability expectations differ across governance levels, an approach that aligns with prior studies of Indonesian village institutions [5]. All interviews were conducted with informed consent, and personal identifiers were removed during transcription.

The interview data were analysed using thematic analysis, following the flexible and iterative approach outlined by [37] Braun and Clarke. Analysis began with repeated reading of the interview transcripts to familiarise the researcher with the material. Initial codes were then developed around issues such as accountability practices, reporting routines, and political interactions. These codes were subsequently organised into broader themes that captured the interplay between formal procedures and informal norms in everyday governance. In the final stage, the emerging themes were interpreted in dialogue with concepts from decoupling theory and organisational hypocrisy, allowing the empirical findings to be examined through the lens of symbolic accountability.

Ethical considerations were integral to the research process. All participants were informed about the aims of the study, their right to confidentiality, and their ability to withdraw at any stage. Given the potential social and political sensitivities surrounding village governance, the name of the BUMDES and the identities of individual informants are not disclosed in this paper.

4 Findings and Discussion

One of the most salient patterns emerging from the data concerns how accountability responsibilities are unevenly distributed between the village government and the BUMDES. Although the BUMDES is formally embedded within the village's institutional structure, accountability in practice does not operate through a stable organisational system. Instead, much of the responsibility for decision-making, reporting, and day-to-day operations is concentrated in the hands of a small number of individuals. This uneven distribution shapes how accountability is understood, enacted, and, in many cases, avoided.

4.1 Fragmented Governance and the Personalisation of Accountability

Interviews consistently point to a pattern in which accountability within the BUMDES is personalised rather than organisational. While the BUMDES is formally recognised as a village institution with defined roles and reporting lines, these arrangements are weakly enacted in everyday practice. As a result, accountability becomes closely associated with individual actors rather than with collective structures.

The village head (P1) noted that many residents continue to associate the BUMDES almost exclusively with its director, rather than viewing it as a shared village initiative. Reflecting on this situation, he stated, "People still think the BUMDES belongs to its manager… that is something I need to correct." At the same time, he acknowledged limited engagement with village affairs, including BUMDES oversight: "I have not given full attention to many issues… I am often away for other activities." This combination of personalised perceptions and limited supervisory presence allows accountability to become concentrated around the director.

A representative of the Village Consultative Body (P2) described a similar situation, highlighting the absence of supporting organisational roles: "There is only the director… no secretary or treasurer. That is not how a village organisation should work." Without a functioning organisational structure, accountability responsibilities are neither shared nor systematically monitored.

From accountability perspective, this situation reflects a form of structural decoupling. Formal organisational arrangements exist and are recognised on paper, yet they are weakly connected to everyday practices. Organisational charts and regulations signal institutional compliance, but they do not translate into collective accountability mechanisms. Instead, authority and responsibility are personalised, making accountability dependent on individual capacity and willingness rather than on organisational procedures.

This pattern also illustrates a broader tension inherent in hybrid village enterprises. Administrative expectations emphasise structure and formal accountability, while local governance practices often rely on personal trust and informal influence. In the absence of strong institutionalisation, personal authority fills the gap, reshaping accountability as a matter of individual conduct rather than organisational control.

4.2 Ceremonial Accountability and Limited Transparency

A second theme relates to how accountability is practised through formal procedures that are largely ceremonial. While reporting mechanisms formally exist, their role in promoting transparency, learning, or oversight remains limited.

According to the village head (P1), reports are typically prepared only when explicitly requested, and systematic archiving is rarely prioritised. This irregular approach weakens continuity and makes it difficult to track financial or administrative developments over time. From the perspective of the BUMDES director (P3), technical challenges further complicate accountability practices. He explained that existing bookkeeping systems were inherited and poorly understood: "I just continued the previous system… no wonder the report ended up showing a loss."

Feelings of frustration and discouragement also shape how accountability is enacted. P3 recalled discarding a completed report after receiving negative feedback: "I tore the report because it was dismissed as a loss… I felt unappreciated." Rather than triggering support or capacity building, the reporting process became a source of demotivation.

For community members, the consequences of these practices are visible in limited access to information. One villager (P4) noted, "We never hear about the reports… no one tells us the results." Information boards that once displayed financial data have not been maintained, further reducing transparency.

These practices illustrate policy–practice decoupling in accountability. Formal reporting routines exist and are periodically enacted, but they function primarily as symbolic demonstrations of compliance. Reports are produced to satisfy administrative expectations, not to support scrutiny or informed participation. Accountability, in this sense, becomes ritualistic rather than substantive.

Organisational hypocrisy further helps explain this pattern. While accountability is emphasised in official discourse, follow-through in practice remains inconsistent. This separation between talk and action allows the organisation to maintain an appearance of compliance while avoiding the deeper organisational effort required for meaningful transparency. As a result, accountability remains visible but fragile.

4.3 Political Contestation and the Erosion of Participatory Accountability

Political dynamics play a significant role in shaping accountability relationships within the village. The BUMDES director (P3) described how political realignments following the village election altered his position within the administration: "After he won, I was asked to leave the office… I was pushed out." This strained relationship reduced institutional support for the BUMDES, including the use of its services by the village government.

The villagers perceive that participation in decision-making processes is uneven and selective. Community members reported that meeting invitations are limited to certain groups, while others are routinely excluded: "Only the same group is invited to meetings… ordinary residents are never included." (P4). Communication about BUMDES activities is similarly fragmented, with information often coming from the BUMDES director rather than from village authorities.

These accounts point to a form of politically shaped accountability. Although participatory mechanisms formally exist, their activation depends heavily on political alignment and trust. When participation is selectively organised, accountability is reduced to symbolic inclusion rather than genuine engagement.

From the perspective of organisational hypocrisy, the appearance of participatory governance is maintained even as actual practices remain exclusionary. Leaders are able to signal inclusiveness and responsiveness, while political considerations continue to determine whose voices are heard. In this setting, accountability is performed rather than exercised.

The findings also highlight the dominance of political logic within the hybrid structure of the BUMDES. While administrative and community logics remain formally relevant, political alliances and rivalries exert a stronger influence on accountability outcomes. This dominance undermines trust and weakens the conditions necessary for both SDG 8 and SDG 16 to be realised at the village level.

Altogether, the three themes demonstrate that accountability within the BUMDES is shaped by incomplete institutionalisation, political contestation, and a persistent reliance on symbolic compliance. Formal structures and procedures are present and periodically enacted, yet their influence on everyday governance remains limited. Rather than functioning as mechanisms of scrutiny and collective responsibility, accountability practices serve primarily to signal alignment with external expectations. This case illustrates how decoupling and organisational hypocrisy emerge as patterned responses within a small village institution attempting to navigate multiple and competing demands. The key relationships identified in the findings are summarised in Figure 2.

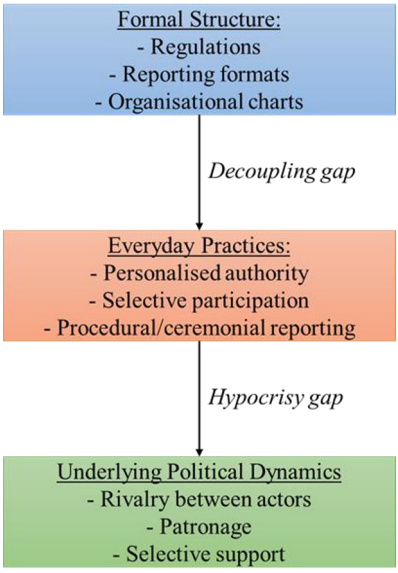


Fig. 2. Summary of Findings.

5 Conclusion, Limitations, and Suggestions for Future Research

This study has explored how accountability is understood and enacted within a village-owned enterprise in West Java by paying close attention to everyday practices, organisational arrangements, and local political relations. Rather than functioning as a stable system of transparency and collective oversight, accountability in the BUMDES examined here emerges as uneven and highly personalised. Formal structures intended to support accountability are present, yet their practical use is shaped by informal authority, political tensions, and selective engagement.

The findings suggest that accountability is often reduced to administrative compliance. Reporting activities tend to serve as procedural requirements rather than as opportunities for reflection, learning, or shared decision-making. Participation mechanisms, while formally available, are activated selectively, limiting the scope for meaningful community oversight. Interpreted through the lenses of decoupling and organisational hypocrisy, these practices illustrate how organisations may appear accountable while everyday actions follow different and often informal logics. Accountability, in this sense, becomes symbolic rather than substantive.

These insights point to broader challenges faced by hybrid community organisations operating at the intersection of administrative regulation, social norms, and local politics. Strengthening accountability in such contexts cannot rely solely on technical improvements to reporting systems or formal procedures. It also requires attention to leadership continuity, clearer allocation of responsibilities, and participation processes that are less vulnerable to political alignment. These issues are closely connected to the broader ambitions of SDG 8 and SDG 16, which emphasise inclusive economic development and accountable institutions at the local level.

This study is not without limitations. It is based on a single case, and the empirical material reflects the dynamics of one village at a particular stage of its organisational and political development. As with many qualitative case studies, the findings are context-specific and should be interpreted with attention to local institutional conditions. Future research could extend this analysis by comparing multiple BUMDES across different political settings, or by adopting longitudinal approaches to examine how symbolic accountability evolves over time.

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