



## **PUBLIC GOVERNANCE AND TIMELINESS OF VILLAGE GOVERNMENT ACCOUNTABILITY REPORT**

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## ABSTRACT

The timeliness of accountability report is important to maintain the good accountability of government, including the village government. Agency theory could explain why an organization, such as village government, can minimise the agency conflict by reporting the accountability timely. However, the executive can practice the opportunistic behaviour during the reporting preparation. This study investigates the effect of village's characteristic, executive's characteristic, and supervisory board's characteristics on the timeliness of village government accountability report. Using fifty village governments in Pariaman city of Indonesia, the multivariate regression analysis is applied. The result show that village population and supervisory board meeting has a significant effect on the timeliness of village government accountability. Practically, this village government stakeholder can use this finding for relevant decision. Theoretically, agency theory partially can explain the timeliness phenomena in village government.

**Keywords:** *Reporting Timeliness; Village Characteristic; Executive Characteristic; Supervisory Board Characteristics*