
THE IMPACT OF MORAL SENSITIVITY, TRANSPARENCY, AND COMMUNITY PARTICIPATION ON THE ACHIEVEMENT OF VILLAGE SUSTAINABLE DEVELOPMENT GOALS (SDGs)

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Abstract

An essential aspect of the government's efforts to enhance community well-being across social, economic, and environmental areas is the sustainable development of villages. To fulfill this aim, the government established the Village Sustainable Development Goals (SDGs), promoting a development process that is more inclusive, engaging, and oriented towards the long term. Achieving these goals necessitates assistance from various sources, including active community participation in all stages of development, accountability in village leadership, and the ethical awareness of local officials. However, these targets have not been completely met in practice, especially concerning the Village Sustainable Development Goals (SDGs), as indicated by the existing disparities in village development measures. The main goal of this project is to explore and illustrate how moral awareness, transparency, and community involvement influence the attainment of Village Sustainable Development Goals (SDGs). Utilizing the Partial Least Squares Structural Equation Modeling technique, this quantitative study examines data obtained from community surveys. The findings reveal that the likelihood of achieving Village SDGs significantly increases with community participation, transparency, and ethical awareness. These results suggest that the moral sensitivity of village leaders and the engagement of the community contribute significantly to the successful accomplishment of Village Sustainable Development Goals (SDGs). This research enriches the available literature by broadening understanding, particularly in the fields of public sector accounting and village governance, about the factors that influence the effectiveness of Village SDGs through the integration of ethical governance, administrative procedures, and community participation. Furthermore, this study carries implications for policy, as the findings may be utilized by village administrations in developing policies that enhance governance in villages to maximize the realization of Village SDGs.

Keywords: Moral Sensitivity, Transparency, Community Participation, Village Sustainable Development Goals (SDGs)

INTRODUCTION

Village development is very important to achieve national development because, as the smallest administrative entity, villages have great potential to support sustainable development. To achieve this goal, the government created Sustainable Development Goals (SDGs) within the community context, a comprehensive project to support development in the fields of economy, social services, environment, law, and community governance. Under the leadership of President Prabowo Subianto, who views sustainable development as the foundation of his Asta Cita vision for 'Golden Indonesia 2045,' Indonesia is now entering a new era of governance in line with the direction of national growth (Nurhayati et al., 2025).

The Sustainable Development Goals (SDGs), for villages function serving as a structure for planning and measuring the effectiveness of village development in several areas, including social, economic, and environmental. As a result, the values and effectiveness of governance throughout the development process, from planning and budgeting to program implementation, reporting, and evaluation, will have a significant impact on the village's success in achieving the SDGs. The professional ethical values of village officials in managing programs, as well as active community participation, are crucial factors in ensuring that each stage of development proceeds transparently and accountably (Sayuti et al., 2022).

Village officials who have a high level of Moral Sensitivity tend to comply with regulations and avoid various forms of misconduct for personal or certain group interests. Conversely, low Moral Sensitivity has the potential to trigger abuse of authority, decrease integrity, and lead to decision-making that is not in favor of the community's interests (Aulia et al., 2023b). In addition, as the foundation of effective village administration, transparency and community involvement also play an important role in achieving the SDGs at the village level (Samaun et al., 2022).

Nevertheless, in practice, the achievement of Village SDGs still faces various challenges. This is reflected in the ongoing disparities among development indicators in one of the villages in Jepara Regency, namely Pecangaan Kulon Village, in terms of economic, social, and environmental aspects (Kemendesa, 2026). These disparities indicate that village development implementation has not been carried out optimally and evenly. Therefore, it is necessary to strengthen village governance so that the implementation of development programs can run more effectively, transparently, and accountably.

Research conducted by (Arianto et al., 2024) found that moral sensitivity helps villages achieve the SDGs, but their results are not in line with other studies that show otherwise (Aulia et al., 2023). Meanwhile, research by (Aulia et al., 2023b) found that openness has a significant influence on the accomplishment of the Sustainable Development Goals at the local community level shows a different outcome compared to the results found by Kosat and others in 2025. Furthermore, a study conducted by Annahar and colleagues in 2023 highlights that involvement from the community plays a crucial role in realizing SDG achievements in villages, which contradicts the outcomes of the research by (Handayani et al., 2025).

This indicates the presence of a deficiency in current studies, particularly regarding the concurrent examination of three elements: moral sensitivity, transparency, and community participation, in relation to fulfilling the Sustainable Development Goals (SDGs) in a specific village. Thus, the notable difference between past research and this study lies in the integration of these three elements, alongside changes in the selection of participants and the timing of the investigation. In light of this background, the research inquiries presented in this study are: "Does moral

awareness have an impact on achieving the Village Sustainable Development Goals (SDGs) in Pecangaan Kulon Village? Is there a relationship between transparency and the achievement of the Village Sustainable Development Goals (SDGs) in Pecangaan Kulon Village? Furthermore, does community participation influence the accomplishment of the Village Sustainable Development Goals (SDGs) in Pecangaan Kulon Village? ” The focus of this investigation is to examine and demonstrate how ethical perception, transparency, and community involvement affect the realization of village Sustainable Development Goals (SDGs).

REVIEW OF LITERATURE

Agency Theory

Jensen and Meckling (1976) first proposed agency theory, which describes the dynamics between principals (people who place trust in others) and agents (people who actually carry out that trust). Since agents usually know more than principals, due to information asymmetry, this relationship can lead to disputes. Society acts as the principal in village administration, with the village government acting as the agent and being responsible for overseeing development plans, such as the village SDGs. When the agent lacks adequate morality, is less transparent, and does not involve the community, the risk of information distortion or budget misuse increases (Kosat et al., 2025).

Good Governance Theory

Strong and accountable development management is what the World Bank means when they talk about good government governance. Good government governance, in the most basic sense, is following the law and principles of good governance; the term "good" here means adhering to these standards (Nurhidayat, 2023). Public participation, compliance with the principle of legal authority, openness, attentiveness, agreement-focused approach, fairness, effectiveness, responsibility, and ong-term planning are all essential components of successful government governance. This study uses good government governance as a theoretical basis to strengthen agency theory. This is because moral awareness, transparency, and public involvement are important factors in achieving good government governance.

The Influence of Moral Sensitivity on the Achievement of Village SDGs

The moral awareness of village leaders is a crucial element that significantly influences decision-making quality, particularly regarding managing resources and addressing the needs of the community. Officials with elevated moral awareness are generally better at recognizing possible discrepancies, unfair practices, or misalignments in the execution of development initiatives (Aulia et al., 2023). Furthermore, as stated by (Abidjulu et al., 2024) in their literature review, the village head's role greatly impacts the effectiveness of sustainable development at the village level, especially through leading with integrity, focusing on community priorities, and efficiently guiding development policies in a sustainable manner. Within this framework, a village head who possesses strong moral awareness is more capable of ensuring that every enacted policy and initiative complies with the values of fairness, transparency, and responsibility. Consistent with the concepts of good governance, the realization of development objectives will be maximized if the village administration adheres to good governance principles, including integrity, transparency, and active community involvement.

Thus, it can be concluded that the higher the Moral Sensitivity possessed by village officials, the greater their tendency to make ethical, fair decisions that are oriented toward the interests of

the community, thereby making a positive contribution to the achievement of Village SDGs. Therefore, the first hypothesis can be stated as follows:

H1: Moral Sensitivity Affects the Achievement of Village SDGs.

The Influence of Transparency on the Achievement of Village SDGs

Based on agency theory, the relationship between the community as the principal and the village government as the agent has the potential to create information asymmetry. Transparency acts as a control mechanism to minimize this asymmetry through information openness, clear reporting, and easy access for the community to village development information (Nurfitri & Ratnawati, 2023). A high level of transparency can increase community trust, strengthen public oversight functions, and ensure that the implementation of village programs aligns with the Sustainable Development Goals (Fitriyani & Priyono, 2023). In addition, as highlighted by (Ego & Suartana, 2025), transparency improves the efficiency and effectiveness of village fund management. This shows that holding village financial managers accountable and providing transparent information can result in better and more targeted spending that meets the needs of the community. It indicates that the likelihood of achieving sustainable village development goals increases with higher levels of transparency. Thus, it is clear that transparency is crucial for the success of local SDGs, as it helps create equality between the community and village administration in terms of information. Therefore, the proposed alternative theory is:

H2: Transparency Affects the Achievement of Village SDGs

The Influence of Community Participation on Achieving Village SDGs

In the concept of effective governance, proper administration is characterized by the enthusiastic participation of the community in every aspect of governance. A strong level of community involvement can enhance the accountability of the village administration and increase the likelihood of successfully meeting the village's Sustainable Development Goals targets (Pramono et al., 2023). The participation of the community also acts as a link between the village government's priorities and the requirements of the residents, while nurturing a feeling of ownership towards the development initiatives being carried out (Taryono & Ahmad, 2021). As noted by (Syamsiyah et al., 2025), development initiatives, particularly those addressing environmental concerns, greatly rely on broad community engagement for effectiveness and sustainability. Thus, the likelihood of achieving village SDGs improves with elevated levels of community involvement. Given this, the third hypothesis is:

H3: Community Participation Affects the Achievement of Village SDGs

Conceptual Framework

To increase the likelihood of achieving the SDGs at the village level, this study assumes that moral awareness, transparency, and community participation are crucial. In agency theory, these three factors are seen as having the potential to reduce information asymmetry between principals and agents as well as conflicts of interest. By presenting moral sensitivity, openness, and community participation as potential independent factors influencing the achievement of the SDGs at the village level, this study builds a theoretical framework. The relationships among these variables reflect the integration of aspects of apparatus ethics, village governance, and community involvement in realizing sustainable village development.

Most of the existing studies still rarely discuss jointly the three variables, namely: moral sensitivity, transparency, and community participation in achieving the Sustainable Development Goals (SDGs) of villages in certain village environments. Previous studies only highlighted one or

two aspects of village governance. Therefore, this study attempts to fill this gap by examining the influence of these three variables in a single empirical model. Thus, the difference between existing research and this study lies in the combination of these three variables, as well as the selection of the research object and the timing of the study conducted.

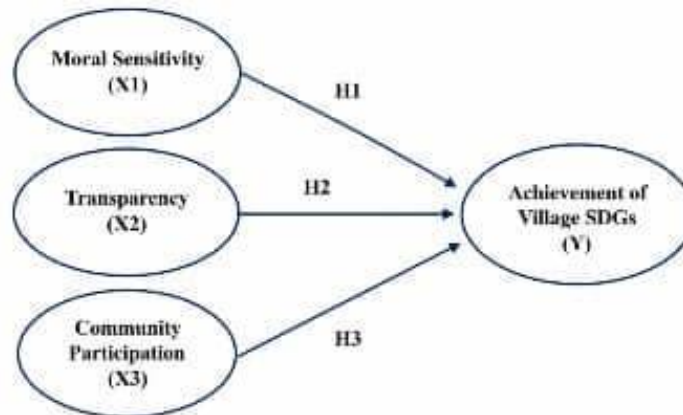


Figure 1
Conceptual Framework
Source: (Researcher, 2026)

RESEARCH METHOD

A quantitative approach is used in this topic. The entire population of Pecangaan Kulon Village, totaling 8,730 people, is included in the research population. A purposive sampling approach is used to select the sample, which considers the characteristics of respondents who participate or have knowledge about the design and implementation of village development initiatives. One hundred participants were selected for the survey using these parameters. The researcher directly administered questionnaires to the residents of Pecangaan Kulon Village, Jepara Regency, to collect primary data. The Smart Partial Least Square (PLS) tool was used for data analysis in this study. The achievement of Sustainable Development Goals (SDGs) for the village is the dependent variable, while the three independent factor moral sensitivity, transparency, and community participation are the other variables.

RESULTS AND DISCUSSION

Outer Model Test

The evaluation of a model's reliability and validity occurs via external model testing. To assess reliability, composite reliability is utilized, whereas convergent and discriminant validity assessments are employed to evaluate validity.

Convergent Validity

The level of correlation between indicators that measure a concept is used to evaluate convergent validity, which is a test of the measurement model. Factor loading values can be used to assess convergent validity in PLS techniques. If the Average Variance Extracted (AVE) value of an indicator is more than 0,5 and the factor loading value is more than 0,7, then the indicator is valid.

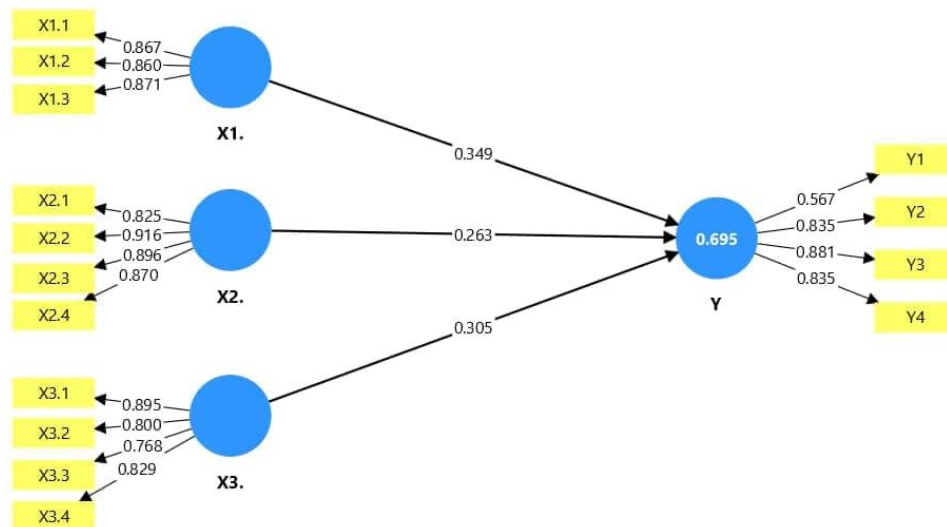


Figure 2
Graphical Output Outer Loading
 Source: Processed Smartpls Data, (2026)

Table 1
Results of Outer Test Phase 1

	Moral Sensitivity	Transparency	Community Participation	Achievement of Village SDGs
X1.1	0,867			
X1.2	0,860			
X1.3	0,871			
X2.1		0,825		
X2.2		0,916		
X2.3		0,896		
X2.4		0,870		
X3.1			0,895	
X3.2			0,800	
X3.3			0,768	
X3.4			0,829	
Y1				0,567
Y2				0,835
Y3				0,881
Y4				0,835

Source: Processed Smartpls Data, (2026)

Table 1 from the first outer loading stage shows that the Y1 indicator has a loading factor value lower than 0,7. If so, then the indicator must be removed from the model because it fails to

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meet the convergent validity requirement (rule of thumb). The table presenting the outer loading results after retesting is provided below:

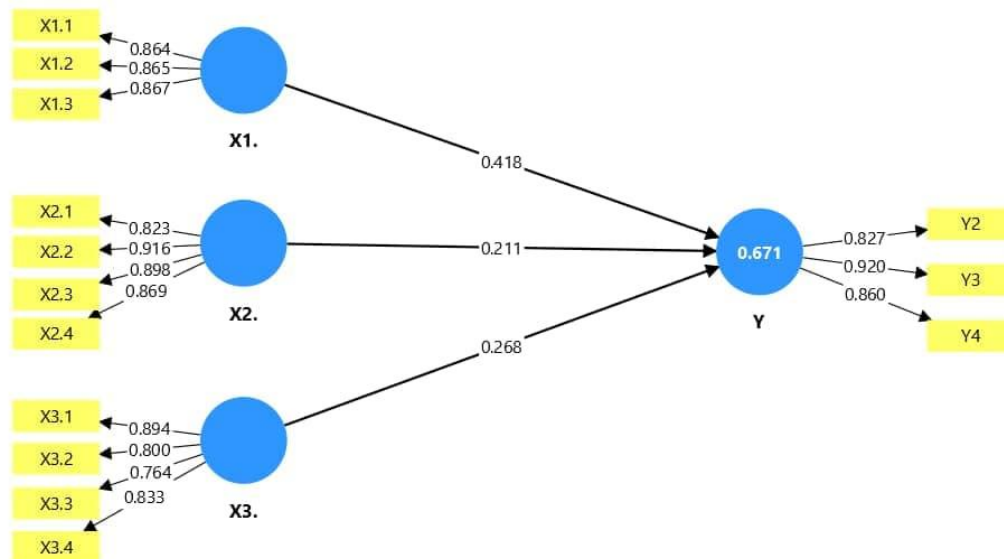


Figure 3
Graphical Output of Outer Loading After Retesting
Source: Processed Smartpls Data, (2026)

Table 2
Outer Loading Test Results After Retesting

	Moral Sensitivity	Transparency	Community Participation	Achievement of Village SDGs
X1.1	0,864			
X1.2	0,865			
X1.3	0,867			
X2.1		0,823		
X2.2		0,916		
X2.3		0,898		
X2.4		0,869		
X3.1			0,894	
X3.2			0,800	
X3.3			0,764	
X3.4			0,833	
Y2				0,827
Y3				0,920
Y4				0,860

Source: Processed Smartpls Data, (2026)

Table 2 displays the outer loadings after retesting, by removing indication Y1 from the previous stage. Each indication meets the validity requirements. Loading factor values above 0,7 indicate that all indications are valid, as shown in the table. Furthermore, the AVE values are used to confirm convergent validity. We say that a concept has very good convergent validity if its AVE is greater than 0,5. Here are the results of the AVE test:

Table 3
AVE values

Variable	AVE
Moral Sensitivity (X1)	0,749
Transparency (X2)	0,770
Community Participation (X3)	0,679
Achievement of Village SDGs (Y)	0,757

Source: Processed Smartpls Data, (2026)

According to the information presented in the table, each construct fulfills the requirements for convergent validity since the AVE values of the variables exceed 0.5.

Discriminant Validity Test

When assessing discriminant validity, values for cross-loading are utilized. An indicator of strong discriminant validity is when the cross-loading value for the construct being measured exceeds the cross-loading values of other constructs. Below is a table that illustrates the outcomes of the discriminant validity assessment:

Table 4
Discriminant Validity Test Results

	Moral Sensitivity	Transparency	Community Participation	Achievement of Village SDGs
X1.1	0.864	0.656	0.599	0.622
X1.2	0.865	0.766	0.627	0.759
X1.3	0.867	0.678	0.579	0.614
X2.1	0.628	0.823	0.570	0.599
X2.2	0.740	0.916	0.625	0.663
X2.3	0.794	0.898	0.671	0.706
X2.4	0.686	0.869	0.636	0.632
X3.1	0.627	0.644	0.894	0.604
X3.2	0.553	0.596	0.800	0.500
X3.3	0.475	0.463	0.764	0.538
X3.4	0.628	0.639	0.833	0.672
Y2	0.625	0.591	0.679	0.827
Y3	0.709	0.700	0.569	0.920
Y4	0.689	0.644	0.606	0.860

Source: Processed SmartPLS Data, (2026)

According to Table 4, all indicators show that the tested variables have the largest cross-loading values compared to other variables. All of these indicators are discriminately valid, as shown above.

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Reliability Test

Composite reliability and Cronbach's alpha serve as methods for assessing the dependability of a construct that utilizes reflective indicators. A construct is deemed reliable if both composite reliability and Cronbach's alpha exceed the value of 0,7.

Tabel 5
Reliability Test Results

	Cronbach Alpha	Composite Reliability
Moral Sensitivity (X1)	0,834	0,900
Transparency (X2)	0,900	0,930
Community Participation (X3)	0,842	0,894
Achievement of Village SDGs (Y)	0, 838	0,903

Source: Processed SmartPLS Data, (2026)

Table 5 shows that all variables have composite reliability and Cronbach's alpha values greater than 0,7. This means that all variables are considered reliable because they meet the reliability test requirements.

Inner Model Test

To examine the significance and relationships between constructs, in addition to the R-square value found in the research framework, a test of the structural model was performed, which is also referred to as an inner model test. The inner model's R-square value shows the extent to which the independent variables account for the fluctuations in the dependent variable. Elevated R-square values suggest that the research model put forth has a greater ability to provide precise predictions.

Table 6
Inner Model Results Table

	R-Square	R- Square Adjusted
Achievement of Village SDGs (Y)	0,671	0,661

Source: Processed Smartpls Data, (2026)

The dependent variable, Village SDGs achievement (Y), can be explained by independent factors, namely Moral Sensitivity (X1), transparency (X2), and community involvement (X3), by 67.1%, according to Table 6, as shown by the value of 0,671. Meanwhile, factors not included in this study contribute the remaining 32.9%.

Hypothesis Test

Through examining the important relationships between constructs, t-statistics, and p-values, it becomes possible to perform hypothesis testing. When the t-statistic surpasses 1.96 and the p-value is below 0.05, the hypothesis is acknowledged as valid. On the other hand, if the t-statistic is below 1.96 and the p-value is greater than 0.05, the hypothesis is considered invalid. The values employed in the hypothesis testing method of this study were obtained using the SmartPLS 4.0 software through bootstrapping outcomes.

Table 7
Hypothesis Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T-statistics (O/STDEV)	P values
Moral Sensitivity (X1) -> Achievement of Village SDGs (Y)	0.418	0.416	0.131	3.188	0.001
Transparency (X2) -> Achievement of Village SDGs (Y)	0.211	0.213	0.136	1.552	0.121
Community Participation (X3) -> Achievement of Village SDGs (Y)	0.268	0.272	0.097	2.749	0.006

Source: Processed Smartpls Data, (2026)

Table 7 indicates that the variable of Moral Sensitivity (X1) in relation to the village Sustainable Development Goals (Y) possesses a p-value of 0.001, which is below the threshold of 0.05, resulting in the acceptance of H1. The recorded t-statistic of 3.188 surpasses the value of 1.96, strongly indicating that Moral Sensitivity significantly influences the achievement of village SDGs. Conversely, the p-value associated with the transparency variable (X2), related to the fulfillment of village SDGs (Y), is 0.121, exceeding 0.05, leading to the dismissal of H2. The assertion that transparency does not significantly affect the achievement of SDGs is further corroborated by a t-statistic of 1.552, which is beneath 1.96. H3 is affirmed due to the noteworthy p-value of 0.006, which is less than 0.05 for the variable of community involvement (X3) concerning the attainment of village SDGs (Y). Additionally, the t-statistic of 2.749, which is above 1.96, strengthens this conclusion, suggesting that community engagement is vital for the successful realization of local SDGs. As a result, two out of the three hypotheses proposed in this study are verified as correct, while the third hypothesis is indicated to be false.

The influence of moral sensitivity on the achievement of village SDGs

In Pecangaan Kulon Village, Jepara Regency, the research findings show that moral sensitivity has a significant impact on the achievement of village SDGs. These findings indicate that the higher the moral sensitivity of village officials, the greater the village's capacity to achieve sustainable development goals. The moral sensitivity of village leaders is reflected in their ability to consider ethical aspects in every decision-making process, thereby fostering more responsible governance that is oriented toward the interests of the community.

This situation indicates that moral sensitivity serves as a form of internal control in the agency relationship between the community as the principal and the village government as the agent. With a high level of moral sensitivity, village officials tend to avoid opportunistic behavior such as the manipulation of information, abuse of authority, or other actions that could harm the community. This suggests that ethical considerations are not merely personal values but also contribute to fostering better village governance.

In addition, a high level of moral sensitivity also encourages village officials to exercise greater caution in every decision-making process, ensuring that the development programs implemented are more targeted and aligned with the community's needs. Thus, moral sensitivity is a key factor in supporting the effective and sustainable implementation of the Village SDGs.

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The findings of this study are consistent with the research by Arianto et al. (2024), which states that the ethical awareness of village officials plays a crucial role in supporting the achievement of Village SDGs and in preventing irregularities in the management of village funds. The differences in results compared to several other studies indicate that the effectiveness of moral sensitivity may be influenced by governance conditions, organizational culture, and the level of integrity among officials in each study area.

The influence of transparency on the achievement of village SDGs

The research findings indicate that transparency does not have a significant impact on the achievement of village SDGs. These findings suggest that the village government's efforts to promote information transparency have not yet been fully effective in driving the success of sustainable village development. This situation indicates that the implementation of transparency at the village level remains largely administrative and procedural such as the submission of reports or the publication of village budget information but has not been accompanied by interactive and participatory communication with the community.

In addition, the effectiveness of transparency is also influenced by the public's level of understanding of public information. Not all members of the public have sufficient ability to understand information regarding village governance, so the available information has not been optimally utilized as a tool for monitoring development implementation. The social tendency of the community to be passive in monitoring village policies is also a factor contributing to transparency not yet having a significant impact on the achievement of Village SDGs.

From a governance perspective, transparency that is not supported by community engagement and adequate capacity among village officials tends to fall short of producing effective development. Thus, information transparency alone is insufficient to drive the achievement of Village SDGs unless it is accompanied by strengthened community participation, improved public information literacy, and active communication between village governments and the community.

These findings also indicate that although transparency is one of the key principles of good governance, in the context of this study, transparency has not yet been able to function as an effective control mechanism to enhance the success of Village SDGs. This is consistent with the research by Ego and Suartana (2025), which states that transparency can influence the effectiveness of village fund management; however, it differs from the results of this study, which found no significant effect. These differing findings may be influenced by community characteristics, the culture of public participation, and the level of information utilization in village governance at each research site.

The influence of community participation on achieving village SDGs.

Research conducted in Pecangaan Kulon Village, Jepara Regency, shows that community participation has a significant impact on the achievement of village SDGs. These findings indicate that the higher the level of community involvement, the more optimal the achievement of sustainable village development. Community participation is reflected in active involvement in all stages of development, from planning and program implementation to the evaluation of village policies.

This situation demonstrates that community participation is a key element in achieving good village governance. Community involvement in the decision-making process can improve the quality of village policies, ensuring they better align with local needs. Furthermore, community

participation also strengthens social control mechanisms over the village government, thereby ensuring that development initiatives are carried out in a more transparent and accountable manner.

With high levels of community participation, the implementation of village development programs can be carried out more effectively, with greater precision, and in a sustainable manner. This demonstrates that the greater the community's involvement, the greater the support for achieving the Village SDGs, particularly in realizing development that is inclusive, participatory, and focused on community well-being.

The findings of this study are consistent with the research by Haros et al. (2024), which states that community engagement is a critical factor in supporting the effective achievement of the SDGs at the village level. Therefore, community participation is a key element in the success of sustainable village development and must be continuously enhanced to ensure the optimal achievement of the Village SDGs.

This study has practical implications for village governments in their efforts to improve the achievement of Village SDGs through the strengthening of better village governance. Village governments need to enhance the moral sensitivity of village officials through various efforts, such as ethics training, strengthening integrity, and raising awareness of social responsibility in every village development decision-making process. Strengthening these moral aspects is expected to minimize the potential for opportunistic behavior and encourage village officials to prioritize the interests of the community in every policy established, thereby making village governance more transparent, accountable, and oriented toward sustainable development.

In addition, village governments also need to strengthen community participation by providing broader and more meaningful opportunities for involvement in the planning, implementation, and evaluation of village development programs. Active community involvement should not be merely formal but must also be substantive so that the community can serve as both a watchdog and a partner to the village government in development efforts. Optimal participation will help the village government understand community needs more accurately and comprehensively, so that the development programs implemented become more effective, targeted, and sustainable in supporting the achievement of the Village SDGs.

CONCLUSION

Discussion on the research findings leads to the conclusion that, in Pecangaan Kulon Village, Jepara Regency, moral sensitivity and community involvement significantly influence the achievement of the village's Sustainable Development Goals (SDGs). Village leaders are more likely to make responsible and community-focused decisions when they possess moral sensitivity, which in turn enhances their ethical sensitivity. However, community involvement is equally important, as it enables more focused and sustainable initiatives to be developed through the village development process. On the other hand, the lack of a tangible impact from transparency indicates that the current information-sharing conditions are inadequate to sufficiently support local SDG achievement.

This study has several limitations. First, the study was conducted in only one village, so the findings cannot yet be broadly generalized to all villages in Indonesia. Second, this study used only a quantitative approach, so it was not able to explore in depth the social and cultural conditions of the community that may influence the achievement of the Village SDGs. Third, this study only examines the variables of moral sensitivity, transparency, and community participation, while there

are other factors that may influence the achievement of Village SDGs, such as accountability, the competence of village officials, and the quality of village leadership.

Therefore, future research is expected to broaden the scope of the study, include other relevant variables, and employ a mixed-methods or qualitative approach in order to yield more comprehensive results

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