

**ANALYSIS OF ACCOUNTABILITY, TRANSPARENCY OF BUDGET  
MANAGEMENT, AND VILLAGE EXPENDITURE ON ISLAMIC  
INTEGRITY CHARACTER**

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**Abstrak**

*Tujuan penelitian ini adalah untuk mengetahui transparansi dan akuntabilitas pengelolaan Anggaran dan Pendapatan Belanja Desa (APBDes) pada karakter integritas keislaman yaitu Shiddiq, Amanah, Tabligh dan Fathonah di Desa Margomulyo, Kecamatan Balen, Kabupaten Bojonegoro dalam pencapaian good governance yaitu pemerintahan yang akuntabel dan transparan. Penelitian ini merupakan penelitian deskriptif kualitatif. Metode pengumpulan data menggunakan teknik observasi, wawancara dan dokumentasi. Jenis dan sumber data yang digunakan yaitu primer dan sekunder, kemudian untuk menganalisis data penelitian dilakukan dengan menggunakan uji kredibilitas dengan menggunakan metode triangulasi. Hasil penelitian ini menunjukkan bahwa Pengelolaan Anggaran dan Pendapatan Belanja Desa di Desa Margomulyo Kecamatan Balen Kabupaten Bojonegoro bisa dikatakan cukup akuntabel dan transparan. Dalam melakukan akuntabilitas terhadap transparansi pengelolaan dana desa pemerintah Desa Margomulyo telah sesuai dengan karakter integritas keislaman yakni Shiddiq, Amanah, Tabligh, dan Fathonah. Penerapan nilai-nilai Islam tersebut akan membangkitkan rasa kepercayaan masyarakat terhadap perangkat desa dalam hal pengelolaan keuangan desa sehingga pemerintah desa dapat mewujudkan good governance yaitu pemerintahan yang akuntabel dan transparan serta mencapai kesejahteraan bagi masyarakatnya terkhusus di Desa Margomulyo.*

**Kata Kunci:** Akuntabilitas, Karakter Integritas Keislaman, Pengelolaan APBDes, Transparansi

**I. INTRODUCTION**

The Law of The Republic of Indonesia Number 6 of 2014 explained that the village is a legal community unit that has territorial boundaries that have the authority to regulate and manage the affairs of governance, development, and the interests of local communities based on community initiatives, rights of origin, and traditional rights that are recognized and respected in the system of government of



Indonesia or what we know as decentralization (Bustam, 2020). To realize the era of decentralization, good governance is a prerequisite for every government in order to realize the goals set. The word “good governance” consists of two words “good” and “governance” which are both derived from English with their respective meanings of “good” and “regulation” (Mukaromah, 2022). In this era, Good Governance is based on a number of principles, including accountability and transparency. Accountability is the duty of a trust owner (agent) to provide responsibility, present, report, and disclose all activities and activities that are responsible to the person who gives the trust (particular) (Mardiasmo, 2018). Transparency based on independent information. All government institutions, procedures, and data are open to the public and accessible to anyone with an interest. Effective governance is systematically intended to end the country's problems with corruption, economy, and financial crisis (Tio, 2021). Transparency can also make the level of trust or confidence and honor of citizens in village government become higher (Sarah, 2019).

The principle of accountability and transparency are two things that are interrelated and cannot be separated because accountability will not be possible without transparency. Religious values have a very powerful way of applying accountability and transparency to the financial governance of an organization. The principles of accountability and transparency cannot be separated from religious teachings, especially in Indonesia. Indonesia has a variety of ethnic, racial, cultural and religious. Every religion teaches the principles of honesty, justice, a sense of responsibility and respect for others for its adherents. One of them is the value of Islamic principles, which are the principles or basic beliefs of the Islamic community (Hillalliatun, 2019). The main characteristic of Islamic teachings is the close relationship between the inner dimension (vertical) with the outer dimension, the horizontal which is a consequential obligation. The manifestation of the consequential dimension is to do righteous deeds or social work and *akhlaq al - karimah* (Subhi-Ibrahim, 2019). This means that not only must fulfill the responsibility to the giver of the mandate, namely the community, but the teachings of Islam also teach about the responsibility to Allah SWT. In Islam, there is no difference in the manner of presenting accountability to Allah and his creatures because accountability to the *Khaliq* is interpreted also as accountability to society (Basri et al., 2016).

The character of Islamic integrity is the principle of alignment ties that are always maintained by Muslims (Subhi-Ibrahim, 2019). The character of integrity



that contains the four basic qualities of the Prophet that are demanded in every human activity, namely, *Siddiq*, *Amanah*, *Tabligh*, and *Fathonah*, has received confirmation in the Qur'an. Indicators of each character are: a) *Sidiq* (honest), financial statements are prepared in accordance with the provisions of actual financial transactions, so that there is correspondence or conformity between the events reported and the actual transactions; b) *Amanah* (trustworthy), presenting reports in a timely manner, avoiding careless and abundant means that the mandate must be delivered in the right situation conditions are not added and not reduced in the slightest; c) *Tabligh* (deliver), preferred to communicate well, serve, and weighty in every delivery; d) *Fathanah* (intelligent), understands and deeply lives all the responsibilities and obligations for which he is responsible, which can develop creativity and the ability to implement various innovations of value. Therefore, the character of Islamic integrity is able to foster a culture of honesty, trust, openness and help to set aside opportunities for fraud. The application of the Islamic integrity character in current accounting for village fund management aims to avoid fraud (Subhi-Ibrahim, 2019).

Village funds must be managed through several processes such as planning, implementation, management, delivery, and accountability regarding the money used (Eldo, 2022). Village development must follow a predetermined path. Related to the process of planning and implementing activities that involve the needs of the village community, the active involvement of the community is very important. The participation of rural communities will increase and manage local money more appropriately in accordance with established regulations (Astawa & Budiasih, 2019). There are still problems in terms of management by the village government, including in the form of policies to empirical practices in managing authority. With this, it can be seen that the management of village government does not apply the principles of good governance. The principles of good governance include accountability and transparency (Fatmawati, 2019).

Bojonegoro is one of the regencies in East Java province which Bojonegoro is one of the regencies in East Java province. Margomulyo village which has a total area of 367 Ha which is a fairly large village. The APBDes, which is the foundation of village development in this area, is an instrument with the most crucial role and must be managed carefully. Implementation of good governance of the village has not been running as anticipated by the community became the reason researchers chose the location, which is supported by the fact of the initial interview with *Karang*



*Taruna* Margomulyo Village. The accountability component of village financial management has not been running optimally in the administrative process, making it difficult to submit appropriate accountability reports.

There are no boards that provide information about budget expenditures and receipts, information management, and government actions, so the transparency of village financial management is not optimal. Low community involvement is caused by the lack of communication between the village government and the community related to the use of village funds, so that the community does not know what the funds are used for. The Government of Margomulyo Village, Balen District, Bojonegoro Regency has made plans and determined the budget for Village Development, which is still unable to meet the demands of the community so that it can make Village Development less effective and time efficient.

Thus, the researcher applies the theory of stewardship to the role of local governments as stewards which requires being able to carry out the mandate and fulfill the tasks given by the community as principals. The duties and authorities entrusted to local governments must be carried out effectively and in accordance with the expectations of the community. If they have not been able to fulfill them, they will continue to do so until these mandates are fulfilled for the benefit of society. These obligations and mandates are not only for their own personal interests, they are also for the sake of society. Based on the problems identified in general regarding accountability and openness in managing the APBDes, making researchers have an interest in carrying out this research.

## **II. LITERATURE REVIEW**

### **2.1. Accountability**

Supporting accountability is one of the main objectives of accounting systems. Accountability is a behavioral theory that focuses on how to interact with others, determine whether they have fulfilled their obligations, and punish them if they have not. Accountability is the obligation of the manager, or the recipient of trust to the giver of trust for administrative matters of resources entrusted both vertically and horizontally (Prasetio, 2019).

The Indonesian Accounting Association said about the Village Financial Assistance guidelines that the final accountability foundation requires that every action and the results of actions carried out by the village government must be accountable in accordance with laws and regulations. Accountability is the



implementation of obligations to be responsible for the management and supervision of resources and the realization of entrusted procedures in the form of achieving established goals.

## **2.2. Transparency**

Transparency is the most important instrument related to village fund management. Village government should be open, especially related to the process of planning, budgeting, Implementation, Administration, reporting, and accountability of the use of village funds. Transparency is also referred to as the basis that ensures everyone has access and various information about how an institution is regulated or operated, such as in the field of finance, labor policy, and other fields (Wahyudi & Pancawati, 2019). Transparency is said to be a step taken by the government to make it easier to provide information to the public. Transparency of funds can form public trust in terms of receiving accurate information. Transparency can also be called notification of information about financial management and government activities openly to the whole community based on the rights of people who can to understand, understand, access information openly (Sulistiyawati, 2021).

## **2.3. Village Budget Management (APBDes)**

Planning, budgeting, management, reporting, and accountability of village funds are part of Village Financial Management. APBDes mandated by PerDes is the result of periodic budget planning that has been decided and approved by PemDes and BPD. The function of the APBDes is to ensure the feasibility or not of an activity seen from the budget, so that the feasibility of implementing the activities that have been determined can be determined (Ahmad, 2019).

Local regulations known as APBDes include sources of income and the allocation of annual Village expenditures. Income, expenditure, and village funding are all included in the APBDes. Deliberation to discuss the village development plan is a time for discussion of the APBDes agenda. Using the village law, the head of the village and the village consultative body (BPD) choose the APBDes every year. Implementation of development in the village and the realization of good governance or also called good governance, both can be determined using the APBDes which is a very important tool (Ministry of Finance of the Republic of Indonesia, 2017).

Through the development plan outlined in the APBDes, the village government will be improved so that it can provide the best solution for the surrounding environment. Various types of village income and expenditure are listed in the APBDes. As a result, village income and expenditure must be managed to the





maximum, namely by planning ahead of time, being organized, recording, and accountable as appropriate, so that planned village activities can be recorded in the running budget (Cahyaningrum & Ariani, 2022).

#### **2.4. Character Of Islamic Integrity**

Muslims consistently uphold the idea of harmony as a hallmark of Islamic purity. According to the Prophet Muhammad, being a Muslim of integrity means *sidiq* (honest), *amanah* (trustworthy), *tabligh* (convey), and *fathonah* (intellectual), which are the four main characteristics of integrity shown by the Prophet Muhammad (Subhi-Ibrahim, 2019). If a person acts in a way that is consistent with accepted values, beliefs, and principles, that person can be said to have integrity. Simply put, having integrity is shown by having the same words and deeds. An honest person does not say much, but one should not believe what he says. Integrity in Islam according to Sahir (2022) is *Shidiq* (honest), *Amanah* (reliable), *Tabligh* (convey), *Fathanah* (intelligent).

### **III. RESEARCH METHOD**

Type in this study is descriptive qualitative so that researchers act as a crucial instrument in collecting data conducted by trigulation (combined). Data analysis is inductive/qualitative, which focuses more on meaning than generalization. The research location is in Margomulyo Village, Balen District, Bojonegoro Regency, East Java Province, Indonesia. The researcher took the study because it is one of the villages with a large area in Balen District and the population with a large APBDes. Bojonegoro Regency is dominated by the muslim community, but still very thick with its culture.

The data collected has two types, namely primary and secondary. Primary data is information about accountability and transparency of APBDes management obtained directly from interviews. While the secondary data is needed to support the primary data in the form of several documents such as the draft village budget, the realization of the implementation of the village budget, RPJMDesa (Village Medium-Term Development Plan), the absence of village deliberations concerning village financial statements, legislation, archives and other records. The data were collected through several ways, namely observation in which the researcher went directly into the field by collecting some information by way of approach to the people involved in the village government, interviews conducted by researchers were questions and answers with informants such as village heads, village secretaries, head of planning,



head of finance, head of administration and general affairs, village consultative body (BPD), and religious leaders. Researchers use some documents such as village profile, vision and mission, accountability report to draw conclusions on the problems experienced by the village. Furthermore, the data were analyzed using the Miles and Huberman models, the stages of which were data reduction, data presentation, and conclusion. The data reduction phase in this study focused on village administration, village equipment and village communities.

The data presentation stage is done by coordinating and linking the data to make it easier to understand, in this case, the data on accountability and transparency of APBDes management are arranged in order so that the structure can be understood further after an in-depth analysis, it turns out that in the management there is openness between the village apparatus and the community. The stage of conclusion or verification of Data, the stage of conclusion is done by collecting data first from the new data is concluded and if there are still doubts on the data needs to be verified again, this verification is seen from data reduction and data presentation so that the conclusions do not diverge. In order for the data obtained can be in accordance with the existing field, especially for qualitative studies, the validity of the data testing needs to be done. The method chosen for this study is triangulation because it utilizes many data sources and theories so that the data obtained is accurate.

#### **IV. RESULTS AND DISCUSSION**

The implementation of accountability in the management of the Margomulyo Village APBDes using Standard Operating Procedure (SOP) indicators and being responsible for the activities carried out, SOP in the Margomulyo village government itself contains information about the period of implementation of activities, service users, organizational structure hierarchy, and work steps in the implementation of an activity. The implementation of SOP in Margomulyo village has a good function as an evaluation tool to improve effective, efficient, professional, transparent and reliable performance. It has been implemented by the village government which is always controlled by the village secretary. Village officials are also responsible for the activities carried out, and always provide timely accountability

Transparency in Margomulyo Village is good but not perfect as evidenced by the difficulty of the community to access village information such as village budget realization easily. It is good to be proven by the implementation of accountability in

a timely manner in accordance with the deadline given by the central government, there are also media to accommodate suggestions and criticisms from the community that will be sought by the village government. Furthermore, the following is good governance Margomulyo village seen in terms of Islamic integrity character.

#### **4.1. Siddiq**

*Siddiq* means sincerity and honesty. The main key to creating trust is sincerity and honesty. Therefore, building good governance requires a high priority on transparency, because part of the principles of Islamic muamalah is transparency and honesty. According to an informant, the Head of TU and Village General Affairs Margomulyo H. Muh Munib explained this in an interview held at the Village Hall Office on Monday, January 9, 2023, which stated that:

“To be a government that is *siddiq* (honest) in being a good community leader to the village of Margomulyo, always trying to be honest in planning and implementing effective management of village funds from receipts to expenditures made by the village, the village head always records truthfully and village funds provided are always used for village and community needs”.

The village head of Margomulyo strives to be an honest leader in carrying out all activities so that the government fulfills *siddiq* (honest) characteristics. The funds have been managed by the village head through stages referring to Permendagri No. 113 of 2014. This is shown by Margomulyo Village which has implemented APBDes Planning which begins with the preparation of the Village Intermediate Development Work Plan (RPJM) and is completed no later than three months after the inauguration of the new Village Head. The Village RPJMB is a form of a group of programs that have been structured according to crucial issues and objectives so that the village's potential can be utilized for the next 6 years at the same time as the village continues to grow. According to Permendagri No. 114 of 2014, a village RPJM drafting team consisting of the village head, village secretary, village officials, community leaders, religious leaders, *Karang Taruna*, PKK heads, RW heads, RT heads, and PKK members, is required for the preparation of the RPJM. Margomulyo Village decided to include the following names in Table 1 for the preparation of the Eleven Village RPJM.

The village government will implement a number of policies and initiatives in the RPJM over a six-month period. The budget is set forth in the Government Work Plan (RKP) which is made after the RPJM is enacted, for initiatives and activities for 1 (one) year. The key messages conveyed by the participants during the





implementation of the *Musdus* (Village Deliberation) were taken into consideration by the RPJM drafting team in compiling the village RPJM. The meeting that was held by the community and Village Officer in Margomulyo Village was a form of the village administration's *shiddiq* character in accountability and transparency of village financial management in Margomulyo Village.

**Table 1**

**List of the RPJMDes and RKPDesa drafting teams in Margomulyo Village**

No	Name	Position	Element
1	Arip Rohman, SE	Chancellor	Head of Village
2	Hedi Winarko, SH	Member	Village Secretary
3	Mohamad Dody Yanu P	Member	Village Officer
4	Zubaidi	Member	Village Officer
5	Ivan Andianto	Member	Public figure
6	Sucipto	Member	Religious leaders
7	Badrus Sholeh	Member	Youth organization
8	Siti Nur Arida	Member	Head of PKK
9	Lasmidi	Member	Urban village head
10	Taufiqurrohman	Member	Head of RT
11	Wahyudi	Member	PKK members

Source: Margomulyo Village RPJM 2021-2025

Margomulyo Village officials have implemented the *shiddiq* character of accountability and openness in the management of village funds, which can be seen in every activity they will carry out by involving the community in every discussion and managing community resources by involving them in village activities. The *shiddiq* character is something that must exist in humans, especially for stakeholders or those in charge of any activity, as well as village officials based on the mandate carried out by the community to manage village finances.

#### **4.2. Amanah**

*Amanah* means to be trusted. According to an Islamic perspective, *Amanah* can be divided into two categories: theocentric belief, or belief in Allah SWT, and anthropocentric belief, or belief in interpersonal relationships. Ms. Yuni Indrawati as Head of Finance said:

"For the completion of the village fund financial report, sis, the last deadline is the end of the year, which means December, but the central government is still giving concessions or limits until January, and I usually finish it in January. I also once inputted the wrong data, Ma'am. In the end, I revised it again and checked again so that the data I entered was correct."



According to interview findings, trustworthy leadership is a condition for good governance, and the Head of Margomulyo Village has proven to be trustworthy in carrying out his responsibilities as a community leader so far, but there are still problems with the financial flow where there are still errors when inputting financial data and having to re-check which resulted in delays in completing village financial reports.

The *Amanah* (trustworthy) character in accountability and transparency in the management of village funds in Margomulyo Village is highly supported by the community and Margomulyo Village officials, because the management of Margomulyo Village funds is carried out in a timely manner and is made in accordance with existing conditions, meaning no additions or subtractions from original. Even though village officials have problems, namely in managing village financial reports, there is often an incorrect input of the amount of expenditure or income, which in turn requires the village treasurer to repeatedly check the financial reports.

The village fund financial policy used to implement the APBDes in development activities, both physical development and non-physical development, in the context of advancing and better community life also directs Margomulyo Village to increase community resources and village income. In order to encourage village officials to pursue advanced village development, the community has agreed to allocate village funds to operational areas when preparing Margomulyo Village financial reports. Specifically in the field of village development and community empowerment, the community wants village officials to be able to provide accountability regarding the distribution of village funds.

With the timely submission of reports and evidence in the form of valid receipts or notes, Margomulyo Village has implemented the *Amanah* character in accountability and transparency towards village financial management in Margomulyo Village. The Margomulyo Village Officer has implemented the *Amanah* character in accountability and transparency towards village financial management which can be seen in their efforts to be accountable for reports on the realization of the village budget.

#### **4.3. *Tabligh***

*Tabligh* means delivering. In this case, the word of Allah SWT must be conveyed as effectively as possible, even though there are risks that must be passed. People with *tabligh* traits will convey information effectively and in the appropriate



language. A leader must be able to convey his vision and goals effectively to other people and the wider community. According to Mr. Zubaidi, who serves as head of welfare, he said that:

"The tabligh attitude will be seen from the consistency of the village head in conveying administrative information. Not only that, the delivery must also be good and full of responsibility, whatever news and news that is happening, no manipulation is allowed. Moreover, the village head has a mission to develop the village. Now it is also conveyed to the community during deliberations and when the community needs this information"

Based on the findings from the interviews, good governance must be *tabligh*, namely always informing the community as a whole and the head of Margomulyo Village until now has implemented *tabligh* when carrying out his duties as a village community leader but the lack of media access is still limited. Due to the absence of information on the realization of the Margomulyo Village Budget and Revenue Expenditure (APBDes) which is easily accessible to the people of Margomulyo Village in the form of information boards, baleho boards, and realization reports in the active web of Margomulyo Village within the time limit for reporting by the government, namely in January of the current year. However, from village officials, Margomulyo always explained the realization of the village budget through meetings held by the village community which were attended by several community leaders.

One of the stages of accountability is reporting, which also serves as a means to inform the public about the financial reports that have been completed by the village government. Margomulyo village uses SISKUEDES for reporting. A local government initiative called the Village Financial System Application (SISKUEDES) aims to improve village financial governance and ensure equitable reporting. The system can be used to report the use of funds, and annual reporting will be carried out at the end of the year. Input village fund reports from the State which are given for the growth and empowerment of village communities is the goal of this application. In general, it is concerned with delivery in a reliable manner.

#### **4.4. Fathonah**

*Fathonah* means smart. The nature of *fathonah* can encourage creativity and capacity for various practical discoveries. Being innovative and creative requires a constant effort to learn new things about work, society and other topics. As stated by Mr. Choirul Anam in his capacity as Head of Service as follows:

"Head of Margomulyo Village has become a *fathonah* leader because he understands very well what kind of responsibilities he has. Moreover, the problems of planning, implementation, coaching and oversight are open. The village head continues to give his best to be present as a community solution so that it remains calm and peaceful."

According to the results of the interviews, to create a *fathonah* (smart) government, the Margomulyo Village Head who aspires to be a leader must be good at carrying out all activities and resolving conflicts and problems that exist in Margomulyo Village, where the Margomulyo Village Head has carried out his duties well so far. The application of the *Fathonah* (smart) character in accountability and transparency towards the Management of the Margomulyo Village Revenue and Expenditure Budget is very much supported by the community and Margomulyo Village officials, because each Village Officer already understands the main duties or tasks of each Village Officer, for example the village head is tasked with carrying out village development, community development and community empowerment in Margomulyo Village with evidence of development that has been carried out in 2022, namely the construction of a farm road and renovation of the Polindes.

The Margomulyo Village Officer has implemented the *Fathonah* character in accountability and transparency towards village financial management, which can be seen from the implementation of the duties or functions of each Village Officer. And they always develop their creativity by seeing the opportunities that exist to develop and advance Margomulyo Village. Every element of Margomulyo Village management adheres to *Fathonah* values. One of the key elements of the four positive traits of the Prophet (*shiddiq, amanah, tabligh, fathonah*) for running the government is the principle of *fathonah*.

## **V. CONCLUSION, LIMITATIONS AND SUGGESTIONS**

The Margomulyo Village Government has implemented the characteristics of *Shiddiq, Amanah, and Fathonah* in carrying out transparency and accountability in the financial management of village funds but has not fully implemented the *Tabligh* character in carrying out transparency and accountability in the financial management of village funds. Not yet fully or imperfectly in implementing the character of *Tabligh* (delivering) because *Tabligh* refers to not hiding the message that he should convey, especially when it relates to the rights of others. Similar to the Village Fund, the residents of Margomulyo Village have rights regarding village



finances, ensuring that the village government budget is in accordance with the rights and obligations of everyone, however, there is no information that is easily known by the village community regarding reports on the realization of the budget and activities that have been carried out by Margomulyo Village.

The obstacle to implementing accountability and transparency in the management of the Village Revenue and Expenditure Budget is that the treasurer or village finance chief often makes incorrect nominal inputs so he has to repeatedly check the results of his financial data input. For future researchers, it is hoped that the indicators of good governance used are not only about accountability and transparency, but many other indicators can influence the management of village funds. Meanwhile, the village government of Margomulyo Village is expected to be able to take advantage of information technology such as having a special website or application that contains all village information and can be accessed by everyone anytime and anywhere so that people do not need to come to the village office if they want to see village financial reports, just stay at home, and if students or other parties need it, all they have to do is download it on the website. And the village government in Margomulyo Village, Balen District, Bojonegoro Regency should be able to maintain and increase good village funds.

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