

Analysis of Good Governance Implementation on Village Financial Management

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Article Information:

Received: December 26, 2023, Accepted: February 04, 2024, Published: February 07, 2024

Abstract

The principle of good governance also controls the village government to carry out good governance and avoid fraud during the village financial management process. This type of research is a quantitative descriptive study using primary data and data collection techniques using questionnaires. This study uses the analysis of the validity test, reliability test, simple linear regression test, coefficient of determination, and hypothesis test. The study concluded that implementing good governance positively and significantly affected village financial management. In this study, it is hoped that the village government will be able to provide the community with correct information about village financial management and easy access for people who need information.

Keywords: Good Governance, Village Governance, Village Financial Management

JEL Codes: G00, G1, G2

How to Cite:

Sari, D., Zainal, R. I., Haqiqi, T. M. (2024). Analysis of Good Governance Implementation on Village Financial Management. *International Journal of Business, Management, and Economics*, 5(1). pp. 29 – 41. DOI:<https://doi.org/10.47747/ijbme.v5i1.1668>

JEL classification: M1, M3, M5

1. Introduction

The progress of a country is determined by the progress of its villages because there is no developed country without developed provinces, no developed provinces without developed regencies and cities, and no developed regencies and cities without developed villages and sub-villages. This means that the progress of its villages determines the basis of a country's progress. Law No. 6/2014 explains that a village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local

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community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the Indonesian government system. This law regulates a village to be able to manage and organize its government. Politically, this law provides a delegation of central government authority to the village government; then the village government has the authority called village autonomy. Village autonomy refers to the authority of the village to manage and organize all the interests of the community it needs.

The village governance policy contained in the Village Law is considered a policy that brings hope to improve the welfare of the village community. Some of these policies include a large budget allocation to the village, which is intended to increase the village budget for the village community's service, guidance, development, and empowerment. The provision of fixed income and allowances to the village head and his/her apparatus is expected to improve services to the entire village community (Astika, 2019).

Village autonomy is the right and power distributed to villages to create and innovate so that villages can run the government and organize and manage their households based on citizens' needs, culture, and aspirations to develop following the times. Historically, village autonomy was formed by itself based on customary law and rights of origin, not a grant of authority from the government (Lenny Marit et al, 2021).

In the governance and village autonomy process, the village government requires financial resources and rural income managed through (APBdesa - Village Budgeting) budget and village expenditure. Village revenues include all receipts of money through village accounts which are the rights of the village in one fiscal year and do not need to be paid back by the village, while village expenditures are all expenditures from village accounts which are village obligations in 1 fiscal year which will not be repaid by the village (Zaini & Ningsih, 2018).

The Village Revenue and Expenditure Budget is a village regulation that contains sources of revenue and allocation of village expenditures within one year. The Village Budget consists of Village revenue, Village expenditure, and financing. The draft of the Village APBDes is discussed in the village development planning meeting. The village head and the BPD determine the village budget each year by village regulations. The Village Budget is an important instrument that determines the realization of good governance in the village. Good governance, among others, is measured through the process of preparing and accountability of the Village Budget (Liunsanda et al, 2017).

APBDes must be designed seriously and on target in accordance with the conditions and capabilities of each village so that the results can be optimized. Based on existing regulations in Indonesia, it is stated that the village APBDes consists of village revenues, expenditures and financing. Village revenues are classified by group, type, and object of revenue. Village expenditures are classified according to fields, subfields, activities, types of expenditure, objects of expenditure, and details of objects of expenditure (Raharjo, 2020).

Along with village officials who are still considered low, the community has not been critical of the management of the Village Budget and Expenditure (APBDes) so the form of supervision carried out by the community cannot be maximized. The government encourages the development of an area through government policies, government programs, government projects, and even industry, and the most important role of budget planning. The principles of *good governance* in the management and utilization of village finances are outlined in the Minister of Home Affairs Regulation No. 20/2018. The guidelines for good village financial

management based on the Permendagri are formulated in five indicators, namely planning, implementation, administration, reporting and accountability. Candra, et al (2019) state that the principles of *good governance* can be realized through community participation, legal certainty, transparency, accountability, *responsiveness*, consensus-oriented, fairness, effectiveness, and efficiency.

Several previous studies have been conducted, showing the diversity of analysis of the implementation of *good governance* in village financial management. Analysis of similar previous research can be used as input on existing findings by trying to compare the research that will be carried out.

Research conducted by Lomiga and Garung (2020), the results of this study state that transparency has a positive and significant effect on the management of village fund allocations in achieving *good governance*. Evidenced by the existence of accountability in the accountability report presented with supporting evidence. However, this research is not in line with research conducted by Sarjono (2021) which shows that transparency has no positive and significant effect on the management of the Village Fund Allocation. This illustrates that the village government has not maximally provided sufficient, accurate and timely information and announced it openly. Meanwhile, research conducted by Wibowo (2018) states that the implementation of *good governance* has a positive effect on the performance of village financial management.

The application of *good governance* principles is very important in running good governance. The principles of *good governance* also act as a controller for the village government to run good governance and to avoid fraud during the village financial management process.

2. Literature Review

2.1. Good Governance

According to Mardiasmo (2018) quoted by the World Bank, Good Governance is an implementation of management in a solid and responsible development that is in line with the principles of democracy and efficient markets. Avoiding mistakes in allocation and investment, and preventing political and administrative corruption. Running budget discipline to create a legal and *political framework* for the growth of activities in the business world. Meanwhile, according to Nofianti (2015), *Good governance* is good government in carrying out its duties and being accountable to the public in a professional, transparent, responsible, and fair manner. To realize this, the path taken is to eradicate KKN and improve government performance.

The indicators of *good governance* in Mahsun et al (2018), namely: *transparency*, *accountability*, and *participation*. The following explanation of the indicators of *good governance* is as follows:

- 1) *Transparency* is the principle that the equation should provide material and relevant information in a way that is easily accessible and understandable to interested people, this is to maintain objectivity in a government.
- 2) *Accountability* Accountability is the principle by which a company/government must be able to account for its performance transparently and fairly. Therefore, the government must be managed properly and under established regulations.
- 3) *Participation* is the involvement of a person in decision-making either directly or indirectly through representative institutions that can channel their aspirations. Such

participation is built based on freedom of association and speech and constructive participation.

2.2. Village Financial Management

According to Permendagri Number 113 of 2014 concerning Village Financial Management, village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. The village head is the holder of village financial management power and represents the village government in the ownership of separated village assets. Village Financial Management is an overall activity that includes Planning, Implementation, Administration, Reporting, and Accountability of Village Finances. Village financial management is a series of cycles that are integrated and integrated between one stage and another. Village finances are managed based on the principles of transparency, accountability, and participation and are carried out in an orderly and disciplined manner.

According to Chabib and Heru (2015) related to village financial management are as follows:

- 1) Financial planning is an activity to predict the amount of income and expenditure in a certain time in the future. Village financial planning is carried out after the preparation of the RPJMDes and RKPDes, which form the basis for preparing the APBDes, which is the result of village planning.
- 2) The implementation of Village Finance is an activity related to expenditures and activities in the field. Activities carried out following village authority are processed through village accounts. This means that all village revenues and expenditures must be managed in village accounts supported by complete and valid books.
- 3) Village financial administration is an activity that is specifically carried out by the village treasurer. Village financial administration is carried out in a simple way, namely in the form of bookkeeping that does not use accounting journals.
- 4) Reporting is an activity carried out to inform matters relating to the results of work that has been carried out during one period as accountability for the duties and authority given.
- 5) The realization report and accountability report of the APBDes are submitted to the community in writing with information media that is easily accessible to the community.

2.3. Previous Research

Rohmah (2022) conducted a study entitled The Effect of the Application of Good Governance Principles on Village Financial Management (APBDesa) in the Rowo Tengah Village Government, Sumberbaru District, Jember Regency, the results of his research The application of accountability, transparency, and participation has a positive effect on APBDesa management in the Rowo Tengah Village Government, thereby increasing Village Financial Management. Sarjono (2021) conducted a study entitled The Effect of *Good Governance* on the Management of Village Fund Allocation in Wawangriu Village, Malili District, East Luwu Regency, the results of his research. The application of accountability has a positive and significant effect on the management of village fund allocations, this means that the budgeting and reporting process in the management of village fund allocations, while transparency and participation have no positive and significant effect on the management of village fund

allocations, this means that the village government has not maximally provided sufficient, accurate and precise information to the community and the lack of involvement from the community in decision making on village programs.

Lomiga and Garung conducted research on the Effect of Accountability and Transparency on the Management of Village Fund Allocation (ADD) in Achieving Good Governance in Manulea Village, Sasitamea District, Malaka Regency, the results of their research The implementation of accountability, transparency and participation has an effect on the management of Village Fund Allocation (ADD) this means that Manulea Village, Sasitamean District, Malaka Regency has shown accountable implementation in Manulea Village, Sasitamean District, Malaka Regency from the results of the Manulea Village research has shown accountable and transparent implementation seen from transparent accountability reporting seen from accountability reporting.

2.4. Kerangka Konseptual

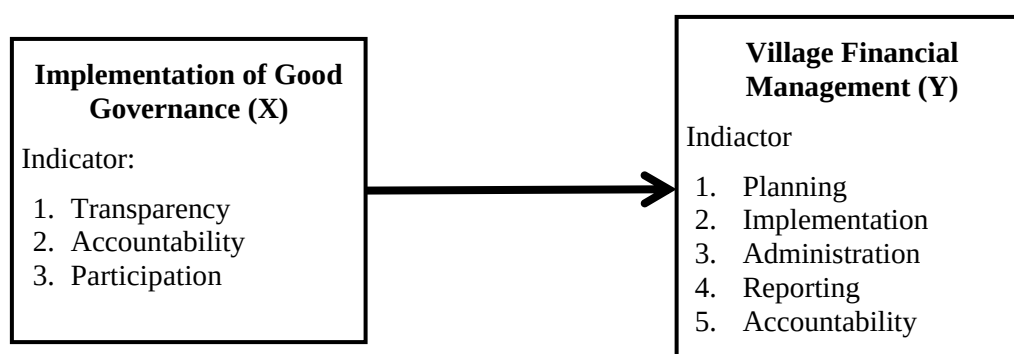


Figure 1. Conceptual Framework

Source: Mahsun et al (2018); Chabib (2015)

2.5. Hypothesis

This research formed the following hypothesis:

H_0 = *Good Governance* Implementation (X) has no positive and significant effect on village financial management (Y).

$H_1 \neq$ *Good Governance* Implementation (X) has a positive and significant effect on village financial management (Y).

3. Research Methodology

3.1. Research Design

In this study using simple linear regression where simple linear regression to measure the effect of one variable on one variable.

3.2. Operational Variables

This study uses two types of variables, namely independent variables and dependent variables. The independent variable is the independent variable used as a predictor of the movement of the dependent variable. In this study, the independent variable is the implementation of good governance which is operationalized with several indicators. The independent variable used in this study is the implementation of good governance has 3 indicators, namely Transparency, Accountability, and Participation. The dependent or bound variable in this study is village financial management which is measured by 5 indicators, namely planning, implementation, administration, reporting, and accountability.

3.3. Population and Sample

Population determination is an important stage in research. The population can provide information or data that is useful for a study. The population in this study were all heads of families in Toy Village, Sembawa Subdistrict, Banyuasin Regency, totaling 1,360 families. The sampling method in this study uses Accidental sampling, which is a way of determining the sample by providing equal opportunities for all members of the population as sample members. In this study, the sample used amounted to 100 people where the confidence level was 90% the sample calculated using the Slovin formula amounted to 93.1 and the researcher fulfilled it to 100 samples.

3.4. Techniques and Data Collection

The data collection technique in this study is the primary data source. The tool used in data collection in this study is a list of questions or statements (questionnaire), namely distributing the list of questions (questionnaire) to respondents.

3.5. Data Analysis Method

3.5.1. Data Quality Test

a. Validity Test

The validity test is the equation of data reported by researchers with data obtained directly that occurs in research subjects (Sugiyono, 2018). The validity test is carried out by comparing the calculated r value with the r table value for *degree of freedom* (df) = $n-2$ with α 0.05. If the r count is greater than the r table and the r value is positive, then the item or question is said to be valid. For the analysis results can be seen in the reliability test output in the *corrected item-total correlation* section. In making decisions to test the validity of the indicator, if r count is positive and r count > r table, then the item or variable is valid. If r count is not positive and r count < r table then the item or variable is invalid (Sugiyono, 2018).

b. Reliability Test

A reliability test is a tool for measuring a questionnaire which is an indicator of a variable or construct (Ghozali, 2013). A questionnaire is said to be *reliable* or reliable if someone's answer to a statement is consistent or stable over time. The method used to test the reliability of the questionnaire in this study is to measure reliability with the *Cronbach Alpha* statistical test. To find out that the questionnaire is *reliable*, the reliability of the questionnaire will be tested. The reliability test assessment criteria are (Ghozali, 2013):

If the *Alpha* coefficient result is greater than the 60% significance level or 0.6, the questionnaire is *reliable*.

If the *Alpha* coefficient result is smaller than the 60% significance level or 0.6, the questionnaire is not *reliable*.

3.6. Simple Linear Regression Analysis

Simple linear regression analysis is used to determine the effect between the independent variable and the dependent variable, namely between the implementation of *good governance* on village financial management.

The simple regression equation can be written as follows:

$$Y = a + bX + e$$

Description:

Y = Village Financial Management

a = Constant value

X = Implementation of *Good Governance*

b = Regression Coefficient

e = Error

3.7. Hypothesis t-test

Partial test (t) is a test used to test the meaning of the partial coefficient. If t count > (greater) t table then H_0 is rejected, thus the independent variable explains the next variable. Conversely, if t count < (smaller) t table then H_0 is accepted so that it can be said that the independent variable cannot explain the next variable, in other words, there is no influence between the two variables tested.

3.8. Coefficient of Determination Test (R^2)

In addition to proving with the T-test, in this simple linear regression test, the coefficient of determination R^2 is also analyzed. The entire variable magnitude r^2 is used to determine the extent of the contribution of each independent variable. The greater the determinant value, the greater the variation in contribution to the next variable (Ghozali, 2017)

4. Results and Discussion

4.1. Data Quality Test

Validity Test

Table 1. Validity Value of *Good Governance* Implementation (X)

Indicator	r-Count	r-Table	Significance	Description
Item_1	0.617	0.361	0.00	Valid
Item_2	0.678	0.361	0.00	Valid
Item_3	0.613	0.361	0.00	Valid
Item_4	0.693	0.361	0.00	Valid

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Indicator	r-Count	r-Table	Significance	Description
Item_5	0.677	0.361	0.00	Valid
Item_6	0.811	0.361	0.00	Valid
Item_7	0.836	0.361	0.00	Valid
Item_8	0.710	0.361	0.00	Valid
Item_9	0.774	0.361	0.00	Valid

Source: processed data (2023)

It can be seen that all question items have an *r-count* value greater than the *r-table* (0.361) and this value is less than the minimum significance of 0.05. So it can be concluded that all question items for the *Good Governance* (X) variable are valid.

Table 2. Validity Value of Village Financial Management

Indicator	r-Count	r-Table	Significance	Description
Item_1	0.788	0.361	0.00	Valid
Item_2	0.792	0.361	0.00	Valid
Item_3	0.720	0.361	0.00	Valid
Item_4	0.786	0.361	0.00	Valid
Item_5	0.711	0.361	0.00	Valid
Item_6	0.808	0.361	0.00	Valid
Item_7	0.687	0.361	0.00	Valid
Item_8	0.704	0.361	0.00	Valid
Item_9	0.731	0.361	0.00	Valid
Item_10	0.782	0.361	0.00	Valid
Item_11	0.766	0.361	0.00	Valid
Item_12	0.786	0.361	0.00	Valid
Item_13	0.783	0.361	0.00	Valid
Item_14	0.814	0.361	0.00	Valid
Item_15	0.717	0.361	0.00	Valid

Source: processed data (2023)

It can be seen that all question items have an *r-count* value greater than *r* table (0.361) and this value is smaller than the minimum significance of 0.05. So it can be concluded that all question items for the Village Financial Management variable are valid.

From the results of the validity test on the *Good Governance* Implementation Variable (X), and the Village Financial Management Variable (Y), it can be seen that all item scores from each statement are correlation > *r* table. From the test results, the statement with the *corrected item-total correlation* is above 0.361, thus the statement items from the *Good Governance* Implementation (X) and Village Financial Management (Y) variables are declared valid.

Reliability Test

Table 3 Reliability Test

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Variable	Cronbach's Alpha	Status
Implementation of Good Governance	0.873	Reliable
Village Financial Management	0.945	Reliable

Source: processed data, 2023

It can be concluded that all statements related to the independent variable (Implementation of Good Governance) and the dependent variable (Village Financial Management) in the questionnaire are said to be reliable because Cronbach Alpha > 0.60.

Descriptive Analysis

Table 4. Component Descriptive Statistic Values

	N	Minimum	Maximum	Mean	Std. Deviation
Implementation of Good Governance	100	32.00	45.00	39.72	4.6299
Village Financial Management	100	51.00	75.00	66.70	7.38617
Valid N (listwise)	100				

Source: processed data (2023)

Based on the results of the Descriptive Statistics test above, it shows that of the 100 respondents, the lowest Good Governance Implementation value is 32.00, and the highest Good Governance Implementation value is 45.00, and the average value of Good Governance Implementation of the respondents is 39.7200 with a standard deviation of 4.62990.

The lowest Village Financial Management score is 51.00 and the highest score is 75.00, the average value of Village Financial Management from respondents is 66.7000 with a standard deviation value of 7.38617.

Regression Coefficient

Table 5. Relationship between Good Governance Implementation and Village Financial Management

Predictor	Unstandardized Coefficients	Standardized Coefficients Beta (β)	T	Sig-Value
(Constant)	0.922		3.877	0.00
Implementation of Good Governance	0.799	0.833	14.927	0.00

Source: processed data (2023)

Based on the results of data analysis as presented in the table above, the regression equation model that can be written from this in the form of a regression equation is:

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$$Y \text{ (Financial Management)} = a + b_1 X \text{ (Good Governance Implementation)} + e$$

$$Y = 0.922 + 0.799X$$

From this equation, it is obtained that the *Good Governance* Implementation variable is obtained a value of + 0.799, which has a positive regression coefficient value. These results indicate that an increase in the Village Financial Management variable will accompany an increase in the Good Governance Implementation variable.

The constant value $\alpha = 0.922$ indicates that without the Good Governance Implementation variable, the value of the Village Financial Management variable is 0.922.

The coefficient value $b_1 = 0.799$, this means that the *Good Governance* Implementation Variable (X) has a positive effect on the Village Financial Management variable (Y), in other words, if the *Good Governance* Implementation Variable (X) is increased by one unit, the Village Financial Management variable (Y) will increase by 0.799 or 79.9%.

Based on the partial test results, it can be seen that the obtained t count $14.927 > t$ table 1.66 and with a significance value of $0.00 < 0.05$, the proposed hypothesis is accepted. The results showed that there was an influence between the implementation of *good governance* (X) on the dependent variable, namely the Village Financial Management Variable (Y).

Hypothesis Test (t)

Table 6. Hypothesis Test (t)

Predictor	Unstandardize d Coefficients	Standardized Coefficients Beta (β)	T	Sig-Value
(Constant)	0.922		3.877	0.00
Implementation of Good Governance	0.799	0.833	14.927	0.00

Source: processed data (2023)

To determine the effect of the independent variable, Good Governance, on the dependent variable, namely the Village Financial Management Variable, it is necessary to conduct a t-test. Partial testing can be seen from the t-test; if the probability value is < 0.05 , H_0 is rejected, which means there is a significant effect.

Based on the results of the Partial test, it can be seen that the obtained t count $14.927 > t$ table 1.66 and with a significance value of $0.00 < 0.05$, the proposed hypothesis is accepted.

The results showed that there was an influence between Good Governance on the dependent variable, namely the Village Financial Management Variable. This means that the hypothesis proposed, namely "it is suspected that there is *Good Governance* on the dependent variable, namely the Village Financial Management Variable" is accepted with a high level of influence.

As stated by Ghozali (2016) that if the significance value of the t-test > 0.05 then H_0 is accepted and H_a is rejected. This means that there is no influence between the independent variable on the dependent variable. and if the significance value of the t-test < 0.05 , then

H₀ is rejected, and H_a is accepted. This means there is an influence between the independent and dependent variables.

Coefficient of Determination Test (R)²

Table 7 Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.833 ^a	.695	.691	.27359

Source: Processed Data, 2023

a. Predictors: (Constant), Implementation of *Good Governance*

b. Dependent Variable: Village Financial Management

Based on the table above, it shows that the R-value (correlation coefficient number) is positive. This shows the closeness of the direct relationship between the *Good Governance variable* and the dependent variable, namely the Village Financial Management Variable (Y). This relationship is statistically classified as strong, as stated by Sugiyono (2017) that the relationship classified as not strong is 0.60 - 0.79 while that classified as very strong is 0.80 - 1.00.

²The R-value (R-Square) of 0.695 indicates that the amount of direct influence of *Good Governance* on the dependent variable, namely the Village Financial Management Variable, is 69.5% so the remaining 30.5% is influenced by other variables not included in this study. This shows that this variable has a fairly weak role.

4. Conclusion

Based on the results of the analysis that has been carried out in this study, it can be concluded that the implementation of *good governance* has a positive and significant effect on village financial management, this is in accordance with the analysis below:

Based on the significance value of the Coefficients table, a significance value of 0.000 is obtained. <0.05, so it can be concluded that the *Good Governance* Implementation variable (X) has an effect on the Village Financial Management variable (Y). Based on the t value, it is known that the t value is 14.927 > t table 1.6605, so it can be concluded that the *Good Governance* Implementation variable (X) has an effect on the Village Financial Management variable (Y).

The limitations or weaknesses in the research lie in the research process. Researchers realize that in a study, there must be many obstacles. One of the factors that became obstacles and obstacles in this study was the time and research respondents. Where the researcher is not only a student but also a Village Official, this makes it a little difficult for researchers to manage time and find respondents for thesis completion. However, with determination and willingness, researchers can complete this on time. Further studies should add more varied variables to develop this research, using the latest methods and data processing tools, so that this research can be useful for future generations.

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