



Exploring Accountability Practices in Village Financial Planning

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Abstract

Accountability is essential for achieving sustainable results and involves a responsibility to fulfill mandated duties. This research reveals the practices of financial planning accountability in Peliatan Village, highlighting an underexplored area: the social and cultural dimensions of accountability in village financial management, especially in systems with dual governance. Employing an interpretive paradigm and ethnomethodological approach, the study examines the synergy between the formal and adat village governments. Accountability practices involve the participation of all stakeholder representatives in village meetings and are executed through a gradual process, starting with sangkepan deliberations at the dusun level. The village government prioritizes synchronizing long-term planning with annual work plans and ensuring compliance with official budget documents. These practices are essential components of village financial management, upheld through verification and validation at the sub-district level.

Keywords: accountability; management; village funds; finance

INTRODUCTION

Zhong & Fisher, (2017) state that accountability is essential for achieving sustainable results and serves as a form of responsibility for what is mandated. In government entities, accountability practices are tailored to meet the needs of stakeholders, such as the community and higher authorities. The

implementation of accountability practices is expected to enhance harmonious relationships among individuals and between society, the natural environment, and God (Pongsapan & Purwanti, 2022).

To create an advanced and independent village, the village government, as stipulated in Law No. 6/2014, is granted broader authority

to manage government affairs and finances independently, based on the aspirations and initiatives of the village community. The village government receives budget allocations from both the central and local governments in organizing its administration. The budget allocation from the central government has increased year by year (Mariyadi, 2024). Given this budget allocation from both the central and local governments, implementing financial accountability practices is crucial for enhancing public trust in budget management (Putra & Muliati, 2020).

Although the management of the village budget emphasizes transparency and accountability, the implementation of accountability practices in the village sector remains suboptimal, and many problems persist, as evidenced by numerous issues in financial management within this sector. Researchers from Indonesia Corruption Watch (ICW) report that the village sector has the highest number of fraud cases, totaling 155 in 2022, resulting in state losses amounting to IDR 381,947,508,605 (Anandya & Easter, 2023). ICW data indicate that corruption cases in the village sector are not a new phenomenon. The trend of such cases has consistently increased from 2015 to 2022. ICW's

monitoring results show that the village sector is the most problematic when compared to other sectors.

Accountability is closely related to the concept of service, which is reflected in the awareness of the actors involved (Arif *et al.*, 2022). The effective implementation of accountability practices can enhance the performance of village government, advancing the village in economic, social, and environmental aspects. Previous research conducted by Kusumaningrum *et al.*, (2021) and Imawan *et al.*, (2019) found that accountability in village financial management occurs through vertical-horizontal accountability, which includes reporting to institutions of higher authority and providing accountability information in village meetings.

Previous research conducted by Wicaksono & Pamungkas, (2019) examined the accountability of village financial management in Banyuwangi Regency, highlighting accountability practices that encompass planning, implementation, and reporting. The findings of this study also identified obstacles such as information disclosure issues, human resource quality, differing perspectives, taxation constraints, and various other challenges.

Research conducted by Tama & Wirama, (2020) found that the accountability of village fund allocation management in Tumbu Village, Karangasem Regency, Bali, has been conducted effectively, efficiently, transparently, and accountably. However, the results also indicated that the village government still requires guidance and assistance in financial management. Based on the findings of previous research on the topic of accountability, the researcher observes that prior studies have primarily focused on assessing the alignment between regulations and the actions taken by village officials, which also includes the obstacles encountered during implementation.

In situations where there are many problems in village financial management during the 2015-2022 period, The Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (2022) released data on outstanding villages in Indonesia based on the average ranking of the Village Development Index (IDM). Peliatan Village ranked first in Indonesia for the highest average IDM value in 2022, achieving the status of an “independent” IDM village, which reflects its ability to manage economic resilience, social

resilience, and environmental resilience.

In addition to being recognized as the village with the highest IDM score in Indonesia in 2022, Peliatan Village was also designated as an Anti-Corruption Village at the provincial level in Bali in 2023. This award, presented by the Bali Provincial Government, serves as an appreciation for transparency in village governance and the implementation of digital systems (Lazuardi, 2024). The achievements obtained by Peliatan Village recently are the reason why researcher chose Peliatan Village as the location of the research.

Accountability through the provision of information is a socially constructed order comprising patterns of relationships, meanings, and interpretations that create a “sense” of interaction (Berger & Luckman, 1966). It is a critical aspect for public sector entities in fulfilling their roles within the social and cultural spheres in which they operate (Simanjuntak & Januarsi, 2011). This social order can be observed through a mutual understanding among the participating actors. In this context, varying social backgrounds and cultural situations can influence different perceptions of accountability practices. Therefore, accountability

can be socially and culturally constructed based on the specific conditions, culture, and needs of each village (Purwanti et al., 2024).

Research on accountability has been extensively conducted by previous scholars, particularly in the context of transparency and participation. However, the social and cultural dimensions of how accountability is implemented still require further exploration. This study introduces an important perspective by revealing how social and cultural conditions shape financial accountability practices at the village level.

This research focuses on financial planning accountability, which serves as the initial process for determining work plans within a fiscal year. Additionally, accountability in financial planning is crucial for proposing targeted work plans (Baihaqi et al., 2019). This study not only examines accountability in terms of regulatory compliance but also explores the meanings that village governance actors associate with financial planning accountability practices, which may be unique and diverse.

Based on the description above, the research question of this study is how are financial planning accountability practices implemented

in Peliatan Ubud Village? The aim of this research is to reveal the practices of financial planning accountability in Peliatan Village. This study contributes to the development of knowledge related to public sector accounting. Most previous studies on accountability focused on aspects of budget management, evaluation, and reporting. This research addresses the gap by exploring the inherent meanings embedded in financial planning accountability practices. It provides insights into how financial plans are developed, synchronized, verified, as well as how government of formal village interact with government of *adat* village in financial planning.

LITERATURE REVIEW

Accountability is closely related to agency theory, which explains the relationship between the principal and the agent. In agency theory, the agent is obligated to provide accountability to the principal. The implementation of accountability involves not only communicating information about the responsibilities that have been carried out but also considering the logical consequences of the results submitted (Purwanti et al., 2024). Today, organizations are required to focus not only on economic aspects but also

to emphasize environmental and social dimensions.

Organizations are now expected to be more oriented toward sustainability, which includes not just financial management but also consideration of various aspects such as nature and society (Sumantri *et al.*, 2022). The village government, in managing its budget, is expected to contribute to stakeholders, such as the surrounding community. The implementation of organizational practices must incorporate the pillars of sustainable development, economic, social, environmental, and spiritual (Sudana, 2016). Purnaya (2016), states that to achieve synergy and balance among these various aspects, a transformation in the spiritual dimension is needed as the main pillar for creating holistic accountability practices.

METHOD

To reveal the practices of financial planning accountability within its social context, the researchers employ an interpretive paradigm through ethnomethodological studies. This approach is intended to explore the practices of financial planning accountability as enacted by actors in the village government. Ethnomethodology serves as a tool to

uncover indexical and practical actions that constitute daily activities. This research is conducted at the Office of the Village Head in Peliatan Village, Ubud Sub-district, Gianyar Regency, Bali.

The study utilizes data collection methods that include observation, interviews, and documentation. The informants consist of seven individuals, the village head (*perbeker*), village secretary, head of planning affairs, head of financial affairs, chairman of the BPD (*Village Consultative Body*), BPD members, and the *penyarikan* (government of *adat* village secretary). To analyze the daily activities of organizational members, Garfinkel (1967) outlines four stages of analysis in ethnomethodological research, the search for indexicality, reflexivity as a reference for practical action, the discovery of contextual action, and the presentation of common-sense knowledge of social structures (Kamayanti, 2021: 153). The validity of the data collected in this study is ensured through a credibility test using data source triangulation techniques.

RESULTS AND DISCUSSION

The Peliatan Village referred to in this study is government of formal village. This explanation is due to the

presence of village level organizations in Bali Province that are based on Balinese traditional law, known as an *adat* village or *pekraman* village. The village government in Bali Province cannot be separated from *adat* villages and formal villages. According to Regional Regulation Number 4 of 2019, an *adat* village is defined as a unit of traditional law communities that possesses its own area, traditional rights, regulations, and the obligation to manage and organize its own affairs (Putra & Muliati, 2020).

Synergy Between Government of Formal and Adat Village in Financial Planning

Current public sector organizations, especially village governments, are required to prioritize the principles of village financial management, such as transparency, accountability, participation, and budget discipline. In the administration and management of village finances, the village government must prioritize the involvement of the village community. The *Perbekel* (The Formal Village Head), as a research informant, explained that in village financial planning, the village government always emphasizes synergy between the government of *adat* village and the government of formal village. In

Peliatan Village, these two government institutions collaborate, a relationship the research informants refer to as synergy. This synergy is evident in the provision of office space for the government of *adat* village within the government of formal village office, allowing both the government of formal village office and the government of *adat* village office to remain in the same area. This is in accordance with the statement of the *Perbekel*.

"...We provide a room for the village head or traditional leader in this office, at the formal village, so that the leader is here. This way, both the traditional community and the administrative community are brought together in one place, which we call synergy."

The Government of Peliatan Formal Village constructs the relationship between the governments of formal and *adat* village as one entity that must work together. As a unit, the government of formal village and the government of *adat* village collaborate in organizing the village administration. Their shared office space facilitates ease of interaction and coordination regarding village governance.

Village financial planning in Peliatan Village always involves the government of *adat* village, the

government of formal village, stakeholders, and the BPD. The government of *adat* village is actively engaged in deliberations or meetings organized by the government of formal village, including those related to village financial planning. One informant, the *penyarikan* (the government of *adat* village secretary), explained the role of the *kelihan*, who is the head of the territory at the *banjar* or *dusun* level.

The *kelihan* in each *dusun* or *banjar* absorbs the aspirations of the community and conveys these proposals to the deliberation forum held at the village level. Additionally, the involvement of the government of *adat* village in financial planning allows for a clearer understanding of the sources of funding or income for the government of formal village. This is in accordance with the statement of the *Penyarikan*.

"...So, the kelihan banjar is equivalent to both the kelihan adat and the kelihan dinas, meaning he (the kelihan) represents the community at the grassroots level by proposing what is needed in each banjar adat and banjar dinas. We also identify funding sources and revenue sources, which are then accommodated within the formal village administration. This way, we synergize the plans between the traditional village and the formal village."

The participation of the Government of Peliatan *Adat* Village in meetings organized by the Government of Peliatan Formal Village ensures that all interests of the Peliatan Village community are accommodated, both traditionally and administratively. This illustrates a social order in which the government of *adat* village and the government of formal village not only work side by side, but they can also be understood as a unified whole that complements one another in the financial planning of Peliatan Village.

Community Aspirations as Guideline

Community involvement in formulating village financial management policies is crucial. Through such involvement, the planning and direction of policies related to village financial management will align with the needs and initiatives of the community (Mansur et al., 2021). An essential point is that the village community can benefit from programs resulting from effective village financial management.

Community participation in financial planning provides insights into village community needs. As stakeholders, the village community is regarded as the group that best understands the

conditions and dynamics required by the village. This is in accordance with the statement of the head of financial affairs:

"...In the planning stage, we cannot just do as we please. Especially since this involves managing regional and national funds, we must follow proper processes. This includes inviting community leaders and representatives, and adhering to programs set by the village head (Perbekel)..."

The head of financial affairs, as a research informant, explained the accountability practices of financial planning in Peliatan Village. The programs implemented by the Government of Peliatan Formal Village reflect the aspirations submitted by the community. These proposals serve as the primary reference for the village government in development planning and financial management. The programs planned by the Government of Peliatan Formal Village are always aligned with policies and regulations from higher authorities while also guided by the proposals from the Peliatan Village community. The *Perbekel*, as a research informant, explained that financial management planning and village administration are always guided by the Village Medium-Term Development Plan (RPJM-Desa). This is in accordance with the statement of the *Perbekel*.

"...So, we cannot create a plan without proper planning. This way, things stay organized, and the community funds truly reflect the RPJMDes, serving as a mirror of it. We design it, BPD approves it, and we proceed..."

The RPJM-Desa is a planning document covering one leadership period of the village head (*Perbekel*) and outlines the direction of village development and financial policies. It contains the village head's vision and mission, along with plans for governance, development, guidance, and community empowerment. The RPJM-Desa serves as a guideline for preparing the Village Government Work Plan (RKP-Desa) for a one-year fiscal period. In Peliatan Village, financial planning consistently adheres to established procedures and norms to avoid errors. The involvement and agreement of institutions within the village government play a crucial role in ensuring accountable financial planning practices. The head of planning affairs (*kaur perencanaan*) explained that in preparing the RPJM-Desa for one leadership period of the village head, the *Perbekel* involved all community components and stakeholders to submit proposals and suggestions regarding the direction and policy plans for the duration of the *Perbekel*'s term. This is in

accordance with the statement of the head of planning affairs:

"...The RPJM is emphasized to ensure it reaches all stakeholders. It is like hosting a gathering for transportation worker, everyone is invited, including friends in the construction sector..."

This reflects that accountability in village governance planning emphasizes the importance of involving all parties in Peliatan Village. Various community segments such as driver guides, religious organizations, indigenous communities, and village representatives participate in formulating the direction of development policies and financial management outlined in the RPJM-Desa. This practice demonstrates that planning is not merely an invitation for discussion but an effort to establish the norm that financial planning in Peliatan Village must be based on deliberation and collaborative reflection.

Sangkepan: Absorbing Aspirations at the Banjar Level

Balinese society has a unique territorial division system that differs from other regions in Indonesia. *Banjar* or *dusun* is an administrative division under a *kelurahan* or *desa*, equivalent to an RW (*Rukun Warga*).

In Bali, *banjar* is divided into two types, *banjar adat* and *banjar dinas*. The *banjar dinas* handles administrative affairs and is formal in nature, while the *banjar adat* manages customary matters, such as religious ceremonies and other cultural activities.

The head of a customary hamlet (*banjar adat*) is called the *kelihan banjar adat*, while the head of an administrative hamlet (*banjar dinas*) is referred to as the *kelihan banjar dinas*. In Peliatan Village, both roles are currently held by the same person. According to the head of planning, affairs who served as a research informant, proposals from the village community are collected through a deliberation process at the *banjar* level known as *sangkepan*. This is in accordance with the statement of the head of planning affairs:

"...Before the village meeting (musdes), there is also a sub-village meeting, which in Bali, specifically, is called sangkepan. In this meeting, the head of the territorial area receives proposals from the sangkepan, which are then brought to the village meeting to discuss the development of the village government's work plan..."

This practice demonstrates that accountability is not only implemented through deliberations at

the village level but also through a tiered process, starting from the *banjar* level and moving up to the village level. *Sangkepan* serves as a platform for interaction and communication between community members and regional leaders at the *banjar* level. The same statement was also expressed by the chairman of the BPD and BPD member as follows:

"...So, every month meaning the Balinese month, not a 30-day month, which is 42 days, we hold a paruman sangkep meeting. As members of the Village Consultative Body (BPD), this is where we can gather and capture the community's aspirations and their proposals regarding village development, including issues related to funding..."

According to the statements of Chairman of the BPD and BPD member, who served as a research informant, *sangkepan* is routinely organized by each *banjar* in Peliatan Village based on the Balinese calendar. This practice demonstrates that *adat* (traditional) based governance holds a central role in both social and administrative accountability. Through *sangkepan*, community proposals and aspirations can be conveyed to the village government, either through the *kelihan* or the presence of BPD members assigned to each *banjar*.

This indicates that BPD members are not merely administrative representatives but also serve as bridges between the community and the village government through traditional mechanisms like *sangkepan*. During the *sangkepan* process, the *kelihan banjar* identifies the activities needed by the *banjar* community. This approach underscores that accountability is not only about making plans but ensuring that the plans align with the community's expectations and needs.

Physical Development Aspiration Must Be Accompanied by a Budget Plan (RAB)

An RAB, or cost budget plan, is a calculation that estimates the funding required for an activity. The RAB is prepared before the activity takes place. Its purpose is to provide a clear breakdown of the total budget needed to complete the activity. With an RAB, expenditures and revenues can be managed effectively and comprehensively, minimizing the risk of over-budgeting or overspending. In the financial planning process in Peliatan Village, proposals for physical development must be accompanied by an RAB. This is in accordance with the statement of the head of planning affairs:

"...For physical proposals (infrastructure development), they should be accompanied by a budget plan, project design, layout, or working drawings."

The head of planning affairs, as a research informant, explained that certain standards must be met when proposing an activity or program. Administrative norms require that proposals for physical development programs be accompanied by an RAB. According to the BPD head and member of BPD as research informant, the RAB plays a crucial role in village financial planning because the execution of activities is based on it.

"...Because during implementation, without a Budget Plan (RAB), it will be difficult to carry out the activities, and we (BPD) will have difficulty monitoring them. That is why every activity must have a proposal and a Budget Plan (RAB)..."

The RAB serves as an essential prerequisite to ensure the smooth implementation of activities, such as physical development. It also functions as a control and accountability instrument. The presence of the RAB and formal proposals reinforces the importance of procedures and standards in managing activities within the village government.

Village Deliberation as a form of Financial Planning Accountability

Village deliberation is a meeting organized by the village government to discuss and agree on the planning and accountability processes. During the planning deliberation, the village government, together with the BPD and community representatives, determines the priorities, programs, and development needs to be financed through the APBDes (*Village Revenue and Expenditure Budget*) for one fiscal year. The priorities for activities and programs serve as guidelines for preparing the Village Government Work Plan (RKP-Desa).

Community proposals and aspirations, gathered through the *kelihan banjar*, are then submitted to the village deliberation forum. Village deliberations are conducted by the Village Consultative Body (BPD) in collaboration with the village government to reach consensus on the draft programs or activities to be implemented by the government of formal village for a period of one fiscal year. The initial process of deliberation at the village level begins with a village meeting, followed by the Village Planning and Development Meeting (Musrenbangdes). This is in accordance with the statement of the chairman of the BPD:

"...At the village level, we hold a musrenbang, a village planning and development meeting, to prepare the development work plan..."

The Chairman of the BPD also added the following statement:

"...All programs gathered by the RKP team are discussed within the community. Once priorities are set, we hold another deliberation between the BPD and the village head to determine which programs are truly top priority..."

The program priorities are aligned with the RPJM-Desa and are established through deliberations that involve community participation. In financial planning, it is essential to ensure synchronization between medium-term planning and annual work plans. This demonstrates that financial planning in Peliatan Village must be structured and sustainable.

Proposals submitted by the community during the village deliberation are prioritized as programs for the relevant fiscal year in accordance with the RPJM-Desa. Accountability in village financial planning is participatory. Community-proposed programs are not immediately approved but are discussed and reconsidered by a predetermined team based on a priority scale. Accountability

practices are achieved through synergy between the village legislative body (BPD) and the executive (government of formal village). This practice illustrates the norm of checks and balances in village governance, aiming to ensure that the selected programs genuinely benefit the people of Peliatan Village. According to the statements from informants, financial planning accountability involves not only reporting but also the involvement of various parties in approving programs or activities to be implemented.

Based on the explanation from the village secretary, who served as a research informant, the Village Government Work Plan (RKP) for one fiscal year is then determined by the Village Consultative Body. The Village RKP serves as a guideline for the village government in preparing the Village Budget (APBDesa), which must be finalized by December 31 at the latest. Furthermore, the APBDesa provides a framework for the village government to fulfill its duties and responsibilities.

"...APBDes is the Village Revenue and Expenditure Budget. For the 2025 fiscal year, it is based on the RKP. That is the foundation for us to implement activities in the village; the basis is the APBDes. Without the APBDes, we cannot proceed. All activities

listed in the APBDes are what we implement..."

All activities to be carried out during the fiscal year must undergo a deliberation process and refer to key documents such as the RPJM, RKP, APBDesa, and *Perdes* (Formal Village Regulations). In village financial planning, the village government implements accountability through deliberations and meetings that involve elements of the government of formal village, government of *adat* village, and community representatives. Everything designed must be collectively agreed upon and adhere to legal guidelines.

Every implementation must refer to documents or regulations related to village governance. Activities or programs carried out during a fiscal year cannot deviate from reference materials such as the RPJM-Desa, RKP Desa, APBDesa, and *Perdes*. All designed and agreed-upon activities are then ratified as village regulations by the Village Consultative Body, the government of formal village, and representatives of the village community. This demonstrates that accountability is closely tied to compliance with official budget documents.

Every decision related to financial management plans must be based on an official budget that has

legal legitimacy through the *Perdes* (Formal Village Regulations). Formal legalization through the *Perdes* is a crucial step in providing a legal basis for budget allocation. This underscores that legality and accountability are inseparable components of village financial management. The approved APBDes then undergoes a process of validation and verification by higher-level institutions. This is in accordance with the statement of the head of planning affairs:

"...The planning is also verified, there is the sub-district head who verifies it, along with a team from the sub-district that verifies the APBDes..."

Financial planning is not solely the internal authority of the village government, it also involves coordination with the sub-district head and the sub-district team, which plays a role in supervising villages within the sub-district area. The ratification of village regulations is not done solely internally, it also undergoes a validation process at the sub-district level. This illustrates the importance of tiered verification in the bureaucracy and reflects the practice of accountability in the financial planning process in Peliatan Village. The summary of how the government of Peliatan formal village exercises

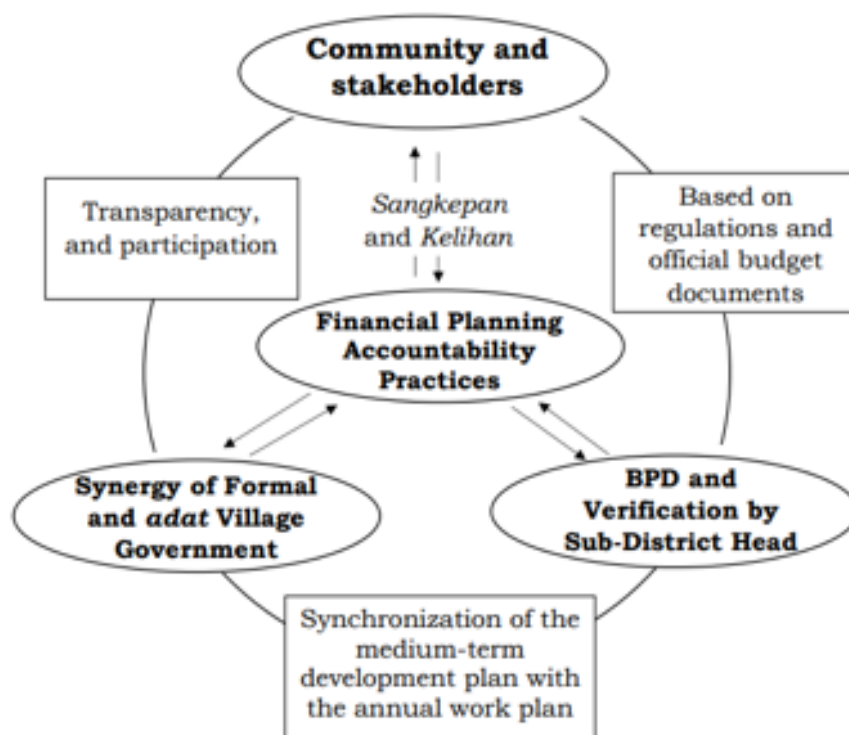


Figure 1: Summary of Accountability Practices in Village Financial Planning

accountability in financial planning can be seen in Figure 1.

CONCLUSION, IMPLICATION, AND LIMITATION

Accountability practices for financial planning in Peliatan Village are implemented through synergy between the government of formal village and the government of *adat* village. This synergy is realized by providing a space for the government of *adat* village to have an office within the government of formal village office. Additionally, accountability practices are reinforced through the participation of representatives from

all stakeholders in village meetings. The practice of financial planning accountability in Peliatan Village emphasizes the involvement of all community components. Financial planning accountability is carried out through a gradual process that begins with deliberations at the *dusun* level, known as *sangkepan*.

Sangkepan represents a form of *adat* (traditional) based planning accountability that holds a central position in social and administrative accountability. Furthermore, the practice of financial planning accountability in Peliatan Village is not only related to financial planning

but also ensures that the proposed plans align with the expectations and needs of the community. In preparing financial plans, the village government emphasizes the importance of synchronization between long-term planning and annual work plans. This accountability practice also relates to compliance with official budget documents, as legality and accountability are inseparable components of village financial management. Accountability practices are also carried out through verification and validation at the sub-district level.

The results of this study provide several implications that contribute to the diversity of research on village financial management accountability through ethnomethodological studies. Additionally, the findings enhance understanding of formal accountability practices that are integrated with social, customary, and cultural practices. This study introduces an important perspective by revealing financial planning accountability practices through positive case studies. The study also offers insights into village financial planning practices, and the description of accountability practices in Peliatan Village can serve as

inspiration for improved financial planning in the future.

However, some limitations of this research include the limited time available to the researcher. The researcher faced a relatively short timeframe for conducting observations at the research site, which may have resulted in less in-depth findings regarding accountability practices. Future researchers are encouraged to be directly involved and attend village financial planning meetings to obtain a more comprehensive understanding of accountability practices.

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