The Influence Of Village Fund Allocation Management on Community Welfare in Jati Village, Trenggalek in 2023

Khamim Reza Ajizi[*1]
Wahyu Andrianto[2]
Lusmino Basia[3]
[1,2,3]Department of accounting
Universitas Mahakarya Asia, Yogyakarta
INDONESIA
Email: khamimreza.id@gmail.com[*]

Abstract: - Financial management at the village level has a very important role in realising sustainable development to improve the welfare of rural communities. Good and efficient management of village fund allocations is a must to ensure the achievement of optimal development goals. This study aims to determine the effect of accountability, transparency, and community participation in the management of village fund allocations on community welfare in Jati Village, Karangan Subdistrict, Trenggalek Regency in 2023.This study uses quantitative methods where data collection is done by distributing questionnaires. The data analysis tools used in this study include descriptive analysis, validity test, reliability test, classical assumption test, multiple linear regression analysis. Hypothesis testing using the t test and F test. The results of this study indicate that the variables of accountability, transparency, and community participation in the management of village fund allocations partially and simultaneously have a significant effect on community welfare in Jati Village, Karangan District, Trenggalek Regency in 2023.

Key-Words: - Accountability; Transparency; Community Participation; Community Welfare; Public Sector Accounting.

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1 Introduction

The management of village finances plays a vital role in achieving sustainable development and improving the welfare of rural communities (Sujarweni et al., 2024). One of the primary financial sources that supports this goal is the Village Fund Allocation (Alokasi Dana Desa/ADD), which is regulated by the Ministry of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management. This regulation states that the Village Fund Allocation is a component of village income listed in the Village Budget (APBDes), sourced from the Regional Budget (APBD), and calculated based on the specific needs of each village. The allocation amount is determined by a Regent Regulation. The existence of ADD reflects the government's trust in villages as autonomous entities to manage their own development programs, whether physical or non-physical, following applicable laws and regulations. According to Astuti (2012), ADD is intended to foster genuine autonomy, democratization, improved public services, and community empowerment.

In 2023, the total Village Fund Allocation for East Java Province reached IDR 7.9 trillion, distributed across 7,722 villages. Jati Village, located in Karangan Sub-district, Trenggalek Regency, received an allocation of IDR 680 million, as recorded in the 2023 Village Budget Realization Report. The proper and efficient management of this fund is essential to achieving optimal development outcomes. However, managing ADD is far from simple, as it must adhere to a lengthy process aligned with the village's planning and development cycle.

Through this cycle, effective governance of ADD is expected to follow established procedures and deliver meaningful outcomes. Nonetheless, the use of village funds remains vulnerable to misuse by individuals entrusted by the community to develop the village. Therefore, both the village government and the community must collaborate to monitor the ADD process—from planning to accountability—to avoid indifference and apathy. Key aspects such as accountability, transparency, and community participation are crucial. High levels of accountability and transparency, along with strong community involvement, are considered foundational for effective village fund management.

Accountability refers to the obligation to report and justify actions taken by individuals or organizations to those in authority. Transparency reflects the extent to which government actions and financial decisions are open and accessible to the public, particularly concerning budgetary matters that affect community interests. Transparency ensures equal access for all citizens to understand budget processes, especially those related to ADD (Sujarweni & Jaya, 2019a). The ineffectiveness of some village development programs can stem from misaligned fund allocation priorities and the absence of regulatory clarity from relevant authorities (Mertha Jaya, 2019).

Moreover, limited public involvement in planning and oversight can increase the risk of dishonest practices, including corruption. Encouraging community participation enhances ADD management efficiency because the community directly experiences the outcomes of fund utilization. Development failures often result from planning, implementation, and evaluation that exclude community input (Mertha Jaya, 2019). Technical and administrative accountability of ADD was well implemented, evidenced by transparent and accountable reporting (Sujarweni & Jaya, 2019a). Planning and execution were conducted according to regulations, with preparations such as drafting the List of Proposed Activity Plans (DURK) and Budget Work Plans (RKA) being funded through ADD.

This research builds upon the previous study by incorporating transparency and community participation as additional variables alongside accountability, to better understand how village governments optimize their budgets. Community participation is emphasized due to observed limitations in Jati Village, where residents are less involved in planning processes.

What sets this research apart is its unique perspective—focusing on the beneficiaries themselves, the residents of Jati Village. Unlike previous studies, this research investigates how the community perceives accountability, transparency, and participation in ADD management, and how these factors affect their welfare. Therefore, this study aims to explore how accountability, transparency in ADD management, and community participation influence the welfare of the people in Jati Village. Accountability reflects the obligation of the village to manage funds responsibly in accordance with policy. Transparency involves the village's ability to clearly communicate how ADD is managed. Community participation refers to the extent of public involvement in financial decision-making.

2 Theoretical Framework and Hypothesis development

This study employs **Stewardship Theory**, which emphasizes that a manager or executor, in this case, the village government acts as a “steward” responsible for serving the interests of the public as the “principal”(Gunarathne & Lee, 2021). This theory is based on the assumption that humans are fundamentally trustworthy, possess integrity, and are willing to work toward the achievement of common goals (Donaldson & Davis, 1991). In the context of village financial management, the theory explains that the village government is obligated to report the use of the budget transparently as a mandate that must be accounted for to the public.

According to **Law No. 6 of 2014**, a village is a legal community unit with the right to govern and manage its own administrative affairs (Rudy et al., 2020). One form of this authority is the management of village finances, including receiving and administering the **Village Fund Allocation (ADD)**. This fund originates from the regency/city regional budget (APBD) and must be used to support various village needs, including salaries for village officials. The management of this fund must adhere to the principles of **transparency, accountability, participation, and budgetary discipline** in accordance with prevailing regulations (Mertha Jaya, 2019).

Accountability in village governance is key to ensuring that every use of public funds can be justified. Accountability is not limited to compiling reports; it also involves honesty, openness, and compliance with the applicable laws. The village government is required to produce various reports, such as **end-of-year reports** and **end-of-term reports**, addressed to the regent/mayor and the **Village Consultative Body (BPD)**. The principles of accountability also include efficient management, results-oriented practices, and the prevention of irregularities (Sujarweni & Jaya, 2019b).

Accountability encompasses multiple dimensions, including legal and ethical aspects, managerial accountability, program accountability, and financial and policy accountability. All of these dimensions aim to ensure that village funds are used appropriately and provide tangible benefits to the community. With strong accountability practices, the risk of power misuse and budget waste can be minimized. Moreover, the community plays an active role as a supervisor, holding the right to ensure that public funds are managed properly. **Transparency** is a crucial principle in fostering public trust in the village government. Transparency means disclosing information honestly and openly to the public regarding village finances. With such openness, the community can observe and oversee every governmental activity, particularly in budget management. Characteristics of transparency include **informativeness** (the ability to provide accurate information) and **openness** (willingness to accept criticism and feedback), ensuring that all processes can be actively monitored by the public.

The Influence of Accountability in Village Fund Allocation Management on Community Welfare

Accountability in the management of Village Fund Allocation refers to the responsibility of village governments in utilizing public funds effectively and efficiently to improve community welfare. When village governments practice proper accountability, the risks of fund

misappropriation and waste can be minimized. Accountability has a positive influence on community empowerment, which indirectly enhances community welfare (Marrone et al., 2020; Stein et al., 2017). Therefore, the first hypothesis proposed in this study is:
H1: Accountability in the management of village fund allocation has a significant positive effect on community welfare.

The Influence of Transparency in Village Fund Allocation Management on Community Welfare

Transparency in managing village funds entails the openness of information from the village government to the public. Such openness is essential for enabling the community to access financial information, monitor, and provide feedback on fund management processes. When transparency is properly implemented, public trust increases, and the use of funds becomes more targeted and efficient. Transparency positively affects community empowerment (Soewarno & Tjahjadi, 2020; Wong et al., 2021). Based on this finding, the second hypothesis of the study is:
H2: Transparency in the management of village fund allocation has a significant positive effect on community welfare.

The Influence of Community Participation in Village Fund Allocation Management on Community Welfare

Community participation is a crucial element in village fund management as it provides citizens the opportunity to engage in the planning, implementation, and supervision of development programs. This involvement fosters a sense of ownership and enhances the effectiveness of village programs. Community participation positively influences village development and financial accountability (Ismail et al., 2015; Zhao et al., 2023). Thus, the third hypothesis is proposed as follows:
H3: Community participation in the management of village fund allocation has a significant positive effect on community welfare.

The Simultaneous Influence of Accountability, Transparency, and Community Participation on Community Welfare

The integration of accountability, transparency, and community participation forms a solid foundation for efficient and people-oriented village fund management. These three aspects complement each other in fostering good governance and community-focused development. These variables collectively contribute to the effectiveness of village development and the welfare of the community (Prayogo et al., 2023). Hence, the fourth hypothesis proposed in this study is:
H4: Accountability, transparency, and community participation in village fund allocation management have a significant positive effect on community welfare.

3 Research Method

This study employs a quantitative approach grounded in the philosophy of positivism (Jaya, 2020), aiming to test hypotheses through numerical data and statistical analysis. The population of this research consists of all residents of Jati Village, Karangan Subdistrict, Trenggalek Regency. The sample was determined using the Slovin formula with a 10% margin of error, resulting in a total of 100 respondents within the productive age range of 17 to 64 years. Data collection was carried out using a closed-ended questionnaire distributed via Google Forms, utilizing a Likert scale to measure research variables such as accountability, transparency, participation, and community welfare.

The research variables are divided into two categories: independent variables (accountability, transparency, participation) and the dependent variable (community welfare). Each variable is defined and measured based on specific indicators, which were designed in the form of statements in the questionnaire. For example, indicators of accountability include policy responsibility, procedural compliance, and legal honesty, while community welfare is measured through indicators such as public facilities, income, and access to information. All indicators are measured using a five-point Likert scale ranging from “strongly disagree” to “strongly agree.”

To analyze the data, this study utilizes SPSS software and follows several stages of analysis, including descriptive analysis to describe the data and classical assumption tests to ensure the validity of the regression model. The classical assumption tests include the normality test using the Kolmogorov-Smirnov method, multicollinearity test through correlation analysis and VIF/tolerance values, and the heteroscedasticity test to detect the homogeneity or heterogeneity of residual variance across observations. These tests are conducted to ensure that the regression model meets the necessary assumptions and yields valid and reliable analytical results.

4 Results and Discussions

4.1. Results

Table 1. Characteristic respondent

Characteristics	**Number**	**Percentage**
Gender:		
Male	63	63%
Female	37	37%
Age:		
Under 25 years	12	12%
26 - 35 years	27	27%
36 - 45 years	23	23%
46 - 55 years	29	29%
Over 56 years	9	9%
Last Education Level:		
High School / Vocational / Equivalent	27	27%
Diploma	31	31%
Bachelor's Degree (S1)	35	35%
Master's Degree (S2)	7	7%
Occupation:		

Characteristics	**Number**	**Percentage**
Civil Servant / ASN	19	19%
Private Sector Employee	28	28%
Laborer	39	39%
Entrepreneur	14	14%

Sources: Data tabulation questionnaire, 2024.

The demographic profile of the respondents reveals a diverse mix of characteristics that contribute to a comprehensive understanding of the population being studied. In terms of gender, the majority of respondents are male, making up 63% of the sample, while females represent 37%. This distribution provides insight into the gender balance within the group, with a notable preponderance of male participants.

Looking at age, the respondents span across different life stages. The largest age group, 29%, is made up of individuals aged 46-55 years, followed by the 26-35-year-olds, who account for 27%. Interestingly, 23% of participants fall between the ages of 36-45, indicating a relatively mature and experienced group. Younger respondents under 25 years of age make up 12%, and those over 56 years represent the smallest group at 9%, reflecting a broad range of perspectives across different age demographics.

The respondents' educational background further enriches the profile. A significant 35% hold a Bachelor's degree (S1), suggesting that a large portion of the group is well-educated. Meanwhile, 31% of respondents have completed a diploma program, and 27% have high school or vocational training. Only 7% possess a Master's degree (S2), highlighting the diversity in educational attainment and providing a clear view of the intellectual backgrounds within the sample.

In terms of occupation, the survey paints a picture of varied professional experiences. The largest proportion, 39%, are laborers, followed by 28% who are employed in the private sector. Civil servants or ASN make up 19% of the respondents, while entrepreneurs represent 14%. This diverse occupational spread indicates a range of livelihoods and professional experiences, enriching the study with insights from different sectors of society.

Table 2. Descriptive Statistics

N	Minimum	Maximum	Mean	Std. Deviation
Accountability	100	19.00	30.00	25.7000
Transparency	100	23.00	40.00	33.0000
Participation	100	24.00	40.00	32.8100
Community Welfare	100	18.00	30.00	24.6900
Valid N (listwise)	100			

Sources: SPSS, 2024.

The descriptive analysis results, as shown in Table 4.3, are as follows:

a. **Accountability Variable**

The analysis of the accountability variable (X1) indicates that the minimum value is 19.00, the maximum value is 30.00, with a mean of 25.70 and a standard deviation of 2.78343.

b. **Transparency Variable**
The analysis of the transparency variable (X2) reveals a minimum value of 23.00, a maximum value of 40.00, with a mean of 33.00 and a standard deviation of 4.05268.

c. **Participation Variable**
For the participation variable (X3), the analysis shows a minimum value of 24.00, a maximum value of 40.00, with a mean of 32.81 and a standard deviation of 3.73002.

d. **Community Welfare Variable**
The analysis of the community welfare variable indicates a minimum value of 18.00, a maximum value of 30.00, with a mean of 24.69 and a standard deviation of 3.46613.

Table 3.One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.91978485
Most Extreme Differences	Absolute	.047
	Positive	.034
	Negative	-.047
Test Statistic		.047
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

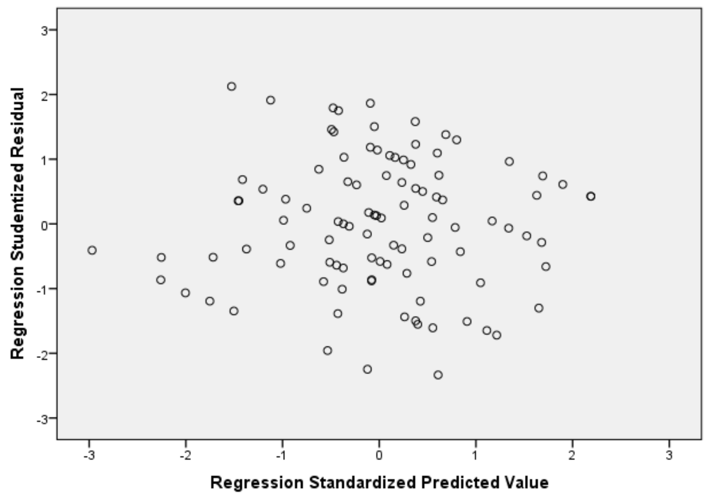

Table 4. Multicollinearity test

Variable	Test	
	Tolerance	VIF
Accountability	0,764	1,308
Transparency	0,706	1,416
Participation	0,869	1,151

Sources: SPSS, 2024.

The assumption of normality was tested both individually for each variable and for the regression model using the Kolmogorov-Smirnov normality test. The results, as shown in Table 3 and table 4, indicate that the asymp.sig. (2-tailed) value is 0.200, which is greater than 0.05, meaning that the data is normally distributed. This confirms that the research data satisfies the normality assumption required for further analysis. Additionally, multicollinearity was tested to assess whether the independent variables in the regression model are correlated with each other. Multicollinearity testing was conducted using the Variance Inflation Factor (VIF) values. The results in Table 4.5 show that all independent variables have a tolerance value above 0.10 and VIF values below 10, indicating that there are no multicollinearity issues. The heteroscedasticity test, conducted through a scatter plot analysis between residuals and predicted values, shows no clear pattern and that the data points are evenly distributed around the zero line on the Y-axis, indicating the absence of heteroscedasticity in the regression model.

Table 5. Regression test results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.946	3.508		1.125	.264
	Accountability	.299	.122	.240	2.438	.017
	Transparency	.261	.087	.305	2.985	.004
	Participation	.136	.086	.146	1.584	.116

a. Dependent Variable: **Community Welfare.**

Sources: SPSS, 2024.

Based on Table 5, the regression equation model derived from the results can be written in standard form as follows:

$$Y = a + b1X1 + b2X2 + b3X3 + e$$

Where:

Y =Community Welfare

X1 =Accountability

X2 =Transparency

X3 = Community Participation

The multiple linear regression equation is:

$$Y = 3.946 + 0.299X1 + 0.261X2 + 0.136X3 + e$$

The multiple linear regression equation can be explained as follows:

1. The constant value of 3.946 means that if all independent variables (X1, X2, X3) are considered constant or fixed, the dependent variable (Community Welfare) will still have a positive value.
2. The regression coefficient for the accountability variable is 0.299. This indicates that accountability in managing village fund allocation has a positive and significant impact on community welfare in Jari Village, Karangan Subdistrict, Trenggalek Regency.
3. The regression coefficient for the transparency variable is 0.261. This shows that transparency in managing village fund allocation is positively and significantly related to the improvement of community welfare in Jari Village, Karangan Subdistrict, Trenggalek Regency.
4. The regression coefficient for the community participation variable is 0.136. This suggests that community participation in managing village fund allocation has a positive and significant effect on the welfare of the community in Jari Village, Karangan Subdistrict, Trenggalek Regency.

4.2. Discussions

This study reveals that accountability in the management of village fund allocation has a positive and significant effect on the well-being of the community. The obtained regression coefficient of 0.299 with a significance of 0.017 indicates that responsible, transparent, and accountable village financial management, from planning to financial reporting, directly impacts the improvement of public facilities, residents' income, and access to public information. Accountability also strengthens the relationship between the village government as the steward and the community as the principal, as explained in stewardship theory.

In addition to accountability, transparency also significantly contributes to the community's well-being. With a regression coefficient of 0.261 and significance of 0.004, the research findings show that the openness of information provided by the village government allows the community to clearly understand the use of village funds. Through media such as information boards and deliberation forums, the community can access budget data and monitor project implementation, which leads to improved quality of public facilities, economic opportunities, and trust in the village government.

Community participation in the management of village fund allocation also has a positive impact, although it is not statistically significant. A regression coefficient of 0.136 with a significance value of 0.136 indicates that citizen involvement in planning and evaluation is still limited, especially at the implementation and supervision stages. However, active participation still plays an important role in encouraging development based on the needs of the community and strengthening interaction between residents and the village government, particularly in creating open and relevant access to information.

The correlation between the three main variables—accountability, transparency, and community participation—with indicators of community well-being such as improved public facilities, income, and access to information is evident. Jati village shows that development programs carried out responsibly, transparently, and with active community involvement result in more targeted outcomes and direct benefits for the village residents. This reflects the synergy between good village governance and an improved quality of life for the community.

The research findings are also supported by the stewardship theory, where the village government, as the fund manager, is tasked with carrying out the mandate from the community with high integrity. When the principles of accountability, transparency, and participation are balanced, conflicts of interest and information asymmetry between the steward and principal can be minimized. As a result, the implementation of village programs becomes more efficient and can prevent fund misappropriation, ultimately improving the community's well-being in a sustainable manner.

Simultaneously, statistical analysis shows that these three variables collectively have a significant effect on the well-being of Jati village's community. The F-test results obtained a significance value of $0.000 < 0.05$, indicating that the collective application of accountability, transparency, and participation in the management of village funds is crucial to ensuring that the main goal of village fund allocation, namely improving the community's well-being, can be optimally achieved. These findings also strengthen previous research and can serve as a reference for other villages in improving village financial management.

5 Conclusions

Based on the results of the research conducted in Jati Village, Karangan Sub-district, Trenggalek Regency, it can be concluded that the management of Village Fund Allocation (ADD) based on the principles of accountability, transparency, and community participation has a significant impact on improving the welfare of village residents. Tangible outcomes from good governance practices include the improvement of public facilities, increased community income through economic empowerment programs, and growing public trust in the village government. Furthermore, more active community participation in village deliberations and oversight processes has contributed to the creation of policies that are more responsive to the needs of the residents.

The implications of these findings suggest that participatory and transparent village governance is not only essential for financial accountability but also plays a strategic role in building public trust and enhancing the effectiveness of village development. Village authorities are encouraged to further involve citizens in planning and evaluating programs while ensuring open access to financial information. Meanwhile, the villagers are expected to become more aware of their role in monitoring and ensuring the success of village development initiatives. The synergy between both parties will be a crucial factor in achieving equitable and sustainable community welfare.

Nevertheless, this research has several limitations. First, the scope of the study was limited to three main variables: accountability, transparency, and community participation. Other potential influencing factors, such as the capacity of village officials, regional policy support, or geographical conditions, were not examined comprehensively. Second, during data collection, the researcher faced challenges in reaching respondents due to time constraints and low interest in participation, requiring extra effort to ensure that the data collected remained representative.

In light of these conclusions, it is recommended that the village government continue to improve transparency and the quality of financial reporting through various media, while optimizing village deliberation forums to be more inclusive. Village residents are also encouraged to raise their awareness of the importance of actively participating in managing village funds to achieve shared prosperity. Future researchers are advised to broaden the scope of the study by adding other relevant variables and expanding to wider research areas so that the findings may serve as a more comprehensive reference for policy formulation in village fund management at the national level.

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