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The Influence Of Governance Principles On Village Financial Management In Takisung District, Tanah Laut Regency

Ines Saraswati Machfiroh[1]*, Yuli Fitriyani[2], Yasir Hadiani[3]

[1] *Tax Accounting Study Program, Politeknik Negeri Tanah Laut, Indonesia*
[2] *Tax Accounting Study Program, Politeknik Negeri Tanah Laut, Indonesia*
[3] *Tax Accounting Study Program, Politeknik Negeri Tanah Laut, Indonesia*
***Corresponding author**: inessaraswati.m@politala.ac.id

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ABSTRACT
Village financial management is supported by several principles, namely transparency, accountability, participation, responsiveness, and competence. This study aims to determine the effect of good governance principles (transparency, accountability, participation, responsiveness, and competence) as independent variables on village financial management as the dependent variable in Takisung District, Tanah Laut Regency. The population in this study consists of village officials working in village and sub-district offices within the Takisung District area, with a sample of five village and sub-district offices and a total of 40 respondents. This study employs a quantitative approach with data collection techniques using questionnaires. Data analysis was carried out using descriptive statistics, data quality tests, classical assumption tests, multiple regression analysis, and hypothesis testing. The results show that both partially and simultaneously, transparency, accountability, participation, responsiveness, and competence have a significant effect on village financial management. The R-Square value of 0.979 or 97.9% indicates that these five principles of good governance dominantly determine the effectiveness of village financial management, while the remaining 2.1% is influenced by other factors outside this study. These findings imply that the consistent implementation of good governance principles can enhance accountability and efficiency in village financial management.

KEYWORDS
Management, Village Finance, Good Governance Principles, Linear Regression

1. INTRODUCTION

Indonesia has several provinces and regencies. Each province has many regencies and cities, each of which is led by a sub-district head. Villages and sub-districts, the lowest levels of government, are subordinate to the provinces. Villages are government organizations that can directly interact with the community regarding all their needs and interests. Therefore, villages play a crucial and strategic role, particularly in the field of public services. Therefore, villages must be empowered to manage larger funds and be provided with adequate facilities to implement village autonomy. Just as funding is provided to each village through village fund allocations, it is hoped that this increased flow of funds will increase the village sector's contribution to national development.

In managing village funds, a method is needed to assess how well the village is performing in providing assistance to its comunity. To manage funds effectively, villages need rules and principles to serve as benchmarks to determine whether their funds are being managed effectively. The principles or guidelines used are stated in the Regulation of the Minister of

Home Affairs of the Republic of Indonesia Number 113 of 2014 [1]. Concerning guidelines for transparent, accountable, and participatory financial management in an orderly manner in implementing financial plans that are usually implemented over a period of 1 year, Regulation of the Minister of Home Affairs Number 20 of 2018 [2]. In addition, it also uses the Principle of Good Village Governance. Good Village Governance is a way to manage village funds well. Good village governance has existed since the reform era, which made the way the government works more open and clean. This makes a new way of village governance, called good governance, important to be implemented in the new government. Good governance means a way of making decisions that can be jointly accounted for by the government, citizens, and the private sector so that the country's government runs well. In Indonesia, good governance has been implemented since the reform era to support honest, fair, and open democracy [3]. The principles of good governance include several important things. First, accountability, which means the government must be responsible for all actions and results in accordance with existing regulations. Second, transparency, which means the government must provide accurate and easy-to-understand information to the people about how they work. Third, participation, which means everyone has the right to participate in decision-making, either directly or through representatives they choose. Fourth, Responsiveness, which means the government must listen to and meet the needs of those who receive services. Finally, Competence, which requires everyone carrying out their duties in government to have the appropriate knowledge, skills, and attitudes to carry out their duties well. All of these principles aim to ensure that government runs well, fairly, and reliably [4].

Based on the objectives of this study, Takisung District consists of 12 villages, namely Batilai Village, Ranggang Village, Ranggang Dalam Village, Benua Lawas Village, Benua Tengah Village, Sumber Makmur Village, Gunung Makmur Village, Takisung Village, Pagatan Besar Village, Tabanio Village, Telaga Langsat Village, and Kuala Tambangan Village. In practice, the management of village funds in this area has not yet been fully optimized. Several principles of good governance such as transparency, accountability, participation, responsiveness, and competence have not been implemented effectively. For instance, under the principle of transparency, information regarding the management of village funds is not sufficiently communicated to the public. In terms of accountability, there remains uncertainty about whether the funds are managed according to the established regulations. Regarding participation, the involvement of village officials and the community in planning and implementing fund management activities is still limited. The responsiveness principle also indicates that village officials' performance in addressing community needs has not been consistently prompt and accurate. Furthermore, in terms of competence, there are still gaps in the skills and knowledge of village officials in understanding financial reports due to a lack of adequate training and technical expertise [5]. These conditions reveal a gap between the ideal principles of good governance and their actual implementation in village financial management. Therefore, it is necessary to conduct a more in-depth study to determine the extent to which the application of good governance principles influences the effectiveness of village financial management. Based on this background, the researcher conducted a study entitled "The Influence of Good Governance Principles on Village Financial Management in Takisung District, Tanah Laut Regency".

2. LITERATURE REVIEW

2.1 District

Government Regulation (PP) Number 17 of 2018 states that a sub-district is part of a district or city government tasked with governing [6]. Villages are now part of sub-districts, no longer part of regions. This is in accordance with Law Number 23 of 2014 concerning Regional Government. A small portion of the duties of the Regent or Mayor are given to the Sub-district Head to make sub-district government more efficient and improve services to the community in the sub-district[7].

2.2 Village Financial Management

Village Financial Management is all activities and processes related to the management of village funds, such as planning, implementing, recording, reporting, and being accountable for their use. Village funds must be managed in a transparent and clear manner, accountable, and involving everyone. Village budgets must be used in an orderly and disciplined manner [7].

2.3 Principles of Good Governance

In general, good governance is a concept that refers to decision-making and implementation that can be jointly accounted for by the government, the public, and the private sector in running the country. Managing public affairs is also part of governance [8].

2.4 Conceptual Framework

Figure 1 depicted the conceptual framework in this study where $X = X_i, i = 1,2,3,4,5$ are independent variables and Y is dependent variabel

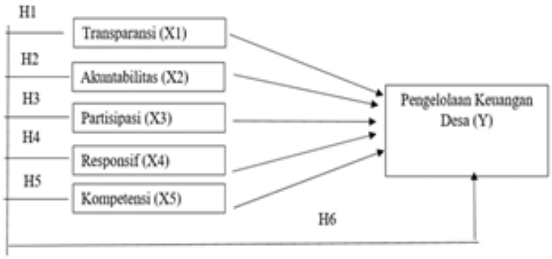

Figure 1. Conceptual Framework

2.5 Hypothesis Formulation

The following hypothesis is formulated based on theoretical review, research findings, and conceptual framework (see **Figure 1**):

H_1: Shows that transparency affects the management of village funds.
H_2: Shows that accountability affects the management of village funds.
H_3: Shows that participation influences village financial management.
H_4: Shows that responsiveness influences village financial management.
H_5: Shows that competence affects village financial management.
H_6: Shows that the principles of good governance influence the management of village funds.

3. METHODOLOGY

3.1 Population and Sample

The population or individuals involved in this research are the staff of the sub-district office and officials from 5 village offices located in the Takisung sub-district, totaling 100 individuals. However, the sampling technique used in this study was saturated sampling, meaning that the sample was taken non-randomly and selected based on specific considerations or criteria. The criteria used for the sample in this study are as follows:

1. Parties involved in managing village funds must have knowledge and involvement.
2. Each village office will be selected as respondents, namely the Village Head, Secretary, Head of Financial Affairs/Treasurer and Staff, Head of General Affairs and Planning, Head of Service and Welfare Section and Staff and Head of Government Section and Staff.
3. Respondents will be taken from the sub-district office, namely the Sub-district Head, Secretary, Treasurer, Head of Planning and Finance Sub-division, Head of General and Personnel Sub-division, Head of Services, Financial Administration, Financial Verifier, Government Administration and General Administration.

So, in accordance with these criteria, the sample taken from 5 Village and Sub-district Offices in the Takisung area as respondents in this study was 52 people.

3.2 Data collection technique

The data collection instrument used in this study was a closed-ended questionnaire designed to efficiently and objectively obtain primary data. The questionnaire was divided into several sections according to the research variables, namely Transparency, Accountability, Participation, Responsiveness, and Competence as independent variables, and Village Financial Management as the dependent variable. Each questionnaire item was measured using a 4-point Likert scale to assess respondents' level of

Table 1. Score Skala Likert

Score	Category
4	Strongly Agree
3	Agree
2	Disagree
1	Strongly Disagree

agreement, as shown below: The questionnaire items were developed based on relevant literature and previous studies on good governance and village financial management, ensuring content validity. This instrument allows for quantitative measurement of respondents' perceptions and practices, enabling statistical analysis using validity tests, reliability tests, and multiple linear regression analysis.

3.3 Data Analysis Techniques

The technique used is a quantitative approach to examine the data, namely the analysis of numbers with statistical methods using Microsoft Excel and IBM Statistics 26. Statistical tests were conducted, including data quality tests, which include tests for truth (validity) and reliability. After that, there is a basic assumption test (classic), which includes tests for normality, multicollinearity, and heteroscedasticity. After the basic assumption test (classic), then a multiple linear analysis is conducted to examine how two or more independent variables affect the dependent variable. The model of the formulation of multiple linear regression in this study is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \varepsilon \tag{1}$$

4. RESULT & DISCUSSION

4.1 Data Quality Test

4.1.1 Validity test

This study was conducted to determine whether the indicators used to test the hypothesis were valid. In this test, Pearson's correlation was used to determine the relationship between the scores on each question and the total scores from the individuals' answers. The criteria were used to determine the decision.

a. The calculated $r_{value} < r_{table}$ with a significance level > 0.05, then the indicator is declared incorrect (invalid).

b. The calculated $r_{value} < r_{table}$ with a significance level of < 0.05, then the indicator is declared correct (valid).

Based on r_{table} with a significance level of 0.05, it can be seen that with a df value $(N-2) = 40–2 = 38$, the r_{table} value is 0.3120.

Table 2. Results of Validity Test

Variable	Item	r value	r table	Information
Transparency (X1)	X1.1	0.603	0.3120	Valid
	X1.2	0.333	0.3120	Valid
	X1.3	0.715	0.3120	Valid
	X1.4	0.857	0.3120	Valid
	X1.5	0.813	0.3120	Valid
Accountability (X2)	X2.1	0.511	0.3120	Valid
	X2.2	0.708	0.3120	Valid
	X2.3	0.637	0.3120	Valid
	X2.4	0.746	0.3120	Valid
	X2.5	0.669	0.3120	Valid

Table 2: Results of Validity Test (continued)

Variable	Item	r value	r table	Information
Participation (X3)	X3.1	0.568	0.3120	Valid
	X3.2	0.672	0.3120	Valid
	X3.3	0.622	0.3120	Valid
	X3.4	0.678	0.3120	Valid
	X3.5	0.772	0.3120	Valid
Responsiveness (X4)	X4.1	0.617	0.3120	Valid
	X4.2	0.735	0.3120	Valid
	X4.3	0.635	0.3120	Valid
	X4.4	0.587	0.3120	Valid
	X4.5	0.611	0.3120	Valid
Competence (X5)	X5.1	0.738	0.3120	Valid
	X5.2	0.649	0.3120	Valid
	X5.3	0.605	0.3120	Valid
	X5.4	0.786	0.3120	Valid
	X5.5	0.612	0.3120	Valid
Village Financial Management (Y)	Y1	0.751	0.3120	Valid
	Y2	0.467	0.3120	Valid
	Y3	0.699	0.3120	Valid
	Y4	0.817	0.3120	Valid
	Y5	0.713	0.3120	Valid

The results of the validity test in **Table 2** shows that the calculated $r_{value} < r_{table}(0.3120)$ with a significance level < 0.05 on the variables of transparency (X1), accountability (X2), participation (X3), responsive (X4), competence (X5) and village financial management (Y) have valid criteria. This test indicates that all indicators declared valid (accurate) can reveal the measured variables accurately related to the research phenomena conducted [7].

4.2 Reliability Test

Reliability testing is used to determine whether the questionnaire questions demonstrate a level of certainty, accuracy, and consistency when used again. Testing is carried out using the Cronbach's Alpha method to help internal consistency. If the coefficient is more than 0.60 and is getting closer to 1, the questionnaire questions can be considered reliable if used [9]. Based

Table 3. Results of Reliability Test

Variable	Cronbach's Alpha	Information
Transparency (X1)	0.709	Reliable
Accountability (X2)	0.669	Reliable
Participation (X3)	0.674	Reliable
Responsiveness (X4)	0.625	Reliable
Competence (X5)	0.707	Reliable
Village Financial Management (Y)	0.727	Reliable

on the **Table 3**, the Cronbach's Alpha values for all variables are greater than 0.60, which means that all variables are declared reliable. This indicates that the questionnaire items are able to produce data that is consistent, stable, and dependable. If the questions can be administered again at a different time, the responses obtained should align with those previously recorded.

4.3 Classical Assumption Test

4.3.1 Normality Test

This study aims to apply normality testing to see whether the influencing and influenced variables have a normal pattern. The normality test was conducted using the Kolmogorov-Smirnov (KS) method, with the assumption that the data is normally distributed if the probability value is > 0.05, and if the probability value is less than 0.05, then it can be said that the data is not normally distributed [10].

Table 4. Results of Normality Test (One-Sample Kolmogorov–Smirnov Test)

		Unstandardized Residual
N		40
Normal Parameters[a,b]	Mean	0.0000000
	Std. Deviation	1.07392513
Most Extreme Differences	Absolute	0.094
	Positive	0.094
	Negative	-0.093
Test Statistic		0.094
Asymp. Sig. (2-tailed)		0.200[c,d]

Based on the results of the normality test in the **Table 4**, the Asymp. Sig. (2-tailed) value is 0.200, which is greater than 0.05, indicating that the regression model is normally distributed.

4.3.2 Multicollinearity Test

Multicollinearity testing aims to determine whether a relationship exists between the influencing (independent) variables in a regression model. If no correlation is found, the regression model is considered good; if it is found, the coefficients can become unstable, making it difficult to identify the variables' influence. In this study, the Tolerance and Variance Inflation Factor (VIF) values were observed. In the regression model, multicollinearity does not occur if the tolerance value is greater than 0.10, while multicollinearity appears if the VIF value is less than 10.

Table 5. Results of Multicollinearity Test

Variable	**Tolerance**	**VIF**	**Information**
Transparency (X1)	0.399	2.509	No Multicollinearity Occurred
Accountability (X2)	0.300	3.338	No Multicollinearity Occurred
Participation (X3)	0.354	2.828	No Multicollinearity Occurred
Responsiveness (X4)	0.339	2.950	No Multicollinearity Occurred
Competence (X5)	0.503	1.987	No Multicollinearity Occurred

Based on the **Table 5**, it is shown that the tolerance values are > 0.10 and the VIF values are < 10, indicating that there are no signs of multicollinearity among the independent variables. This suggests that the variables are suitable for use in the regression analysis.

4.3.3 Heteroscedasticity Test

The purpose of heteroscedasticity testing is to check whether there is irregularity in the variation of data between one observation and another observation in the regression model. If the difference in values remains constant, it means that no problem has arisen. The Glejser test is used to see the absolute value of the difference between the influencing variables, chosen for this study because it ensures more accurate results compared to other tests that can cause bias. Decisions are made based on the significance value; if the significance value is more than 0.05, then there is no problem with heteroscedasticity, and if the significance value is less than 0.05, then there is heteroscedasticity [11]. Based on the **Table 6**, the results of the heteroscedasticity test show that the values for all variables are > 0.05, indicating that no heteroscedasticity occurred.

Table 6. Results of Heteroscedasticity Test

Variable	Sig. Value	Information
Transparency (X1)	0.152	No Heteroscedasticity Occurred
Accountability (X2)	0.572	No Heteroscedasticity Occurred
Participation (X3)	0.732	No Heteroscedasticity Occurred
Responsiveness (X4)	0.740	No Heteroscedasticity Occurred
Competence (X5)	0.162	No Heteroscedasticity Occurred

4.3.4 Multiple Linear Analysis

To see the extent to which two or more influencing factors (independent variables) influence one thing that is influenced (dependent variable), a multiple linear regression analysis is used. This test has a limit, namely a significance limit of 0.05 ($\alpha = 5\%$) [12]. The multiple linear regression equation is based on the **Table 7** of the multiple linear regression test is:

Table 7. Results of Multiple Linear Regression Test

Model	Unstandardized Coefficients (β)	Std. Error
(Constant)	-1.134	0.840
Transparency	0.071	0.064
Accountability	0.156	0.081
Participation	0.301	0.070
Responsiveness	0.339	0.080
Competence	0.188	0.057

$$Y = -1.134 + 0,071X_1 + 0.156X_1 + 0.301X_3 + 0.339X_4 + 0.188X_5 + \varepsilon$$

4.4 Hypothesis Testing

4.4.1 Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) is used to measure the degree of contribution made by the influencing variables to the observed results. The R2 value is taken from the adjusted R box to see how the influencing factors explain the influenced factor, especially if there are more than two influencing factors. Its value is between 0 and 1, and indicates how much information is provided to predict the influenced factor [13].

Table 8. Results of the Determination Coefficient Test (Model Summary)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.991^a	0.982	0.979	0.230

Based on **Table 8**, the determination coefficient test in Table 7, the independent variable that is not affected by the dependent variable of this study has an Adjusted R Square of 0.979. This condition can be interpreted as indicating that village financial management is able to be represented by transparency, accountability, participation, responsive and competence by 97.9%, while the last 2.1% is the contribution of the impact of variables that have nothing to do with this study.

4.4.2 F Test (Simultaneous)

The feasibility of a study is tested in the Anova test by conducting an F test. Anova was chosen because of its ability to see the influence on variables that influence simultaneously. The criteria in testing the F statistic are: If the F value is more than the F table and the probability value $<$ the significance value (0.05), then the hypothesis is accepted and H_0 is rejected, if the $F_{value} < F_{table}$ and the probability value $>$ the significance value (0.05), then the hypothesis is rejected and H_0 is accepted as

Table 9. Result of F Test (Simultaneous)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	97.421	5	19.484	368.203	0.000^b
Residual	1.799	34	0.053		
Total	99.220	39			

a. Dependent Variable: Village Financial Management (Y)
b. Predictors: (Constant), Transparency, Accountability, Participation, Responsiveness, Competence

stated in [14]. Based on the **Table 9**, namely $F_{table} = (k; N-k) = (2; 40-2) = (2; 38)$, the F_{table} value for simultaneous testing is 3.24. Based on the test results, the calculated Fvalue obtained is 368.203, which is greater than 3.24 and the significance rate is 0.000, which is less than 0.05, so H0 is rejected and Ha is accepted. This condition means that the model of the regression equation used in the research can be said to be suitable for interpretation [16]. The influencing variables in this research, namely transparency, accountability, participation, responsiveness and competence, have a simultaneous influence on village financial management.

4.4.3 t-Test (Partial)

The hypothesis that there is no significant difference between two randomly selected samples from the same population is tested using a t-test to check whether the hypothesis is true or not. Based on the existing table, the t-table value is determined with a significance level of 0.05 and df $(N-2) = 40-2 = 38$, so the t-table value for the partial test is 2.024.

Table 10. Results of t-Test (Partial)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	β	Std. Error	β		
(Constant)	-1.134	0.410		-2.765	0.009
Transparency	0.071	0.031	0.084	2.287	0.029
Accountability	0.156	0.040	0.165	3.918	0.000
Participation	0.301	0.034	0.340	8.760	0.000
Responsiveness	0.339	0.039	0.343	8.657	0.000
Competence	0.188	0.028	0.220	6.769	0.000

a. Dependent Variable: Village Financial Management (Y)

Based on the **Table 10**, the results explain that:

1. Hypothesis 1 (H_1): Accepted, the t-test shows that the transparency variable (X_1) has a t-count of 2.287, which is greater than 2.024, and a significance value of 0.029, which is less than 0.05. H_0 is rejected and H1 is accepted. The results indicate that transparency has a partial impact on village financial management.

2. Hypothesis 2 (H_2): Accepted, the t-test shows that the accountability variable (X_2) has a t-value of 3.918, which is greater than 2.024, and a significance value of 0.000, which is less than 0.05. Therefore, H_0 is rejected and H_2 is accepted, indicating that accountability has a partial impact on village financial management.

3. Hypothesis 3 (H_3) Test: Accepted, the t-test shows that the participation variable (X_3) has a t-count of 8.760, which is greater than 2.024, and a significance value of 0.000, which is less than 0.05. Therefore, H_0 is rejected and H_3 is accepted, indicating that participation has a partial impact on village financial management.

4. Hypothesis 4 (H_4) Test: Accepted, the t-test shows that the responsive variable (X_4) has a t-count of 8.657, which is greater than 2.024, and a significance value of 0.000, which is less than 0.05. Therefore, H_0 is rejected and H_4 is accepted, indicating that responsiveness has a partial impact on village financial management.

5. Hypothesis 5 (H_5): Accepted, the t-test shows that the competency variable (X_5) has a t-value of 6.769, which is greater than 2.024, and a significance value of 0.000, which is less than 0.05. Therefore, H_0 is rejected and H_5 is accepted. This indicates that competency has a partial effect on village financial management.

The principles of good governance play a crucial role in village financial management, ensuring orderly, compliant, efficient, economical, effective, and responsible financial management, while adhering to the principles of justice, fairness, and community benefit. The better the implementation of good governance principles, the better the village's financial management, resulting in a sound financial report.

5. CONCLUSION

Based on the research results, the implementation of good governance principles has a significant effect on village financial management in Takisung District. Partially, transparency has a significant impact on village financial management with a t-value of $2.287 > t-table2.024$ and $p = 0.029 < 0.05$, indicating that higher levels of information openness lead to better village financial management. Accountability also shows a significant effect with a t-value of $3.918 > 2.024$ and $p = 0.000$, suggesting that accountable financial management increases public trust and the effectiveness of village fund utilization. Participation has a strong influence with a t-value of $8.760 > 2.024$ and $p = 0.000$, highlighting that active involvement of the community, village officials, and other stakeholders is crucial for successful village financial management. Responsiveness significantly affects village financial management with a t-value of $8.657 > 2.024$ and $p = 0.000$, meaning that the ability of village officials to provide fast, accurate, and committed services greatly determines the quality of village financial reports. Competence also has a significant effect with a t-value of $6.769 > 2.024$ and $p = 0.000$, showing that higher knowledge, skills, and attitudes of officials improve the performance of village financial management.

Simultaneously, the five principles of good governance (transparency, accountability, participation, responsiveness, and competence) have a significant impact on village financial management, with $F_{value} = 368.203 > F_{table} = 3.24$ and $p = 0.000 < 0.05$, and an Adjusted $R^2 = 0.979$. This means that 97.9% of the variation in village financial management can be explained by the implementation of good governance principles, while the remaining 2.1% is influenced by factors outside the study. The application of good governance principles plays a crucial role in ensuring that village finances are managed in an orderly, legally compliant, efficient, economical, effective, and responsible manner, while also considering fairness, propriety, and benefits for the community. The better the implementation of good governance principles, the better the village financial management, resulting in high-quality and accountable village financial reports.

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