

Students' Perceptions Of Budget Transparency In Public Sector Financial Management

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Abstract

This study aims to analyze students' perceptions of budget transparency in public sector financial management, an essential element of good governance that supports accountability, public oversight, and public trust. Despite extensive studies on transparency at the institutional level, limited research has examined how students, as prospective public sector practitioners, perceive budget transparency. This study employed a quantitative approach using a survey method involving 50 second-semester students of the Public Sector Financial Management Study Program at the Lombok Business Academy, selected through total sampling. Data were collected using a structured questionnaire with a five-point Likert scale measuring key indicators, including accountability, access to public information, and the role of transparency in preventing budget misuse. The instrument demonstrated acceptable reliability (Cronbach's Alpha ≥ 0.70). Data were analyzed using descriptive statistics by calculating mean values. The results indicate that students have a highly positive perception of budget transparency, with an overall mean score of 4.23 (very high category). Students believe that transparency plays a crucial role in enhancing institutional accountability, facilitating public oversight, and reducing the potential for misuse of public funds. These findings imply that integrating transparency and accountability concepts into public sector financial management education is essential for developing competent, professional, and accountable future public finance practitioners.

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1. INTRODUCTION

Public sector financial management plays a strategic role in maintaining government legitimacy while ensuring the sustainability of public services. Budget transparency, in this context, is understood as a fundamental principle of good governance because it provides public access to fiscal information, enables the public to understand the budget decision-making process, and provides oversight of the use of public resources. Public governance literature demonstrates that transparency is not solely concerned with the openness of budget data but also encompasses clarity in the planning, implementation, and evaluation processes for budget use, enabling stakeholders to understand it. Agency theory, a theoretical framework often used to explain the urgency of budget transparency, views the relationship between public officials as budget managers and the public as owners of public resources, as potentially creating information asymmetry and moral hazard. This situation demands oversight, reporting, and audit mechanisms that can ensure that budget use is accountable and

accountable to the public (Mahruzal et al., 2025; Afolabi, 2026). This perspective is complemented by stewardship theory, which emphasizes that public officials act not merely as supervised agents but also as public servants with a moral responsibility to manage resources responsibly and with a focus on the public interest. The integration of these two approaches provides a conceptual foundation that budget transparency requires a balance between institutional control mechanisms and ethical values of public service for fiscal accountability to be sustainable (Komala, 2025).

The current development of public financial governance demonstrates that budget transparency is increasingly becoming a requirement in modern public administration practices. The public no longer simply demands the availability of government financial reports but also expects easy-to-understand, fast, and verifiable access to information. Advances in information technology have expanded transparency practices through the use of financial information systems, public dashboards, and digital platforms that enable the public to access budget data more openly and quickly. This digital transformation enables a more participatory and data-driven public oversight process, allowing the public to track budget planning and implementation more transparently (Arbani & Indriyani, 2025; Fenuku, 2024). The use of information technology is also considered capable of improving the accuracy of financial reporting, accelerating the audit process, and minimizing the potential for budget data manipulation because reporting systems are more documented and traceable (Aminu-Ibrahim, 2025). Technological developments even open up opportunities for the application of blockchain and artificial intelligence in fiscal data management, enabling the recording of public financial transactions to be more secure, transparent, and auditable in real time. The application of this technology is seen as being able to strengthen the integrity of the public financial system, although its implementation still requires a clear regulatory framework to avoid the risk of algorithmic bias and public data protection issues (Cojocar, 2025; Fernando & Fakrulloh, 2025).

The ideal condition for public sector financial governance is the creation of a budget management system that is transparent, accountable, and responsive to public needs. Transparency in an ideal situation encompasses not only the availability of financial data but also the openness of the budget decision-making process, the accessibility of public financial reports, and public participation in the fiscal policy oversight process. Adequate transparency practices have been shown to correlate with improved public decision-making quality, strengthened legitimacy of government institutions, and increased public trust in public institutions (Fenuku, 2024; Lawal et al., 2024). Transparency is also seen as a crucial instrument for improving the quality of public financial reporting because greater disclosure of information encourages more effective oversight of budget management. Transparency of fiscal information ultimately creates a control mechanism that encourages public officials to use resources more efficiently and responsibly.

The reality of public financial management practices in various developing countries shows that this ideal condition has not been fully realized. Budget transparency often remains administrative and formal, for example, only in the form of published financial reports without effective public participation mechanisms. Several studies have shown that administrative transparency without adequate institutional capacity has the potential to result in symbolic openness practices without substantive accountability (Mahruzal et al., 2025). Other factors influencing the effectiveness of budget transparency are the quality of human resources, the capacity of public financial management institutions, and the effectiveness of legislative oversight and public participation in the fiscal oversight process (Khadijah, 2025; Okyere, 2026). Limited budget literacy among the public and stakeholders also often hinders effective public oversight of fiscal policy. This situation indicates a gap between the actual conditions of public financial management and the ideal conditions expected within the framework of good governance.

Various previous studies have provided empirical evidence regarding the relationship between budget transparency and the quality of public financial governance. Consistent transparency practices have been shown to correlate with increased institutional accountability, the quality of public decision-

making, and increased public trust in government (Ginting, 2024; Saragih et al., 2025). Fiscal transparency at the local government level also plays a crucial role in improving the quality of financial governance because the public can assess government performance more objectively through openly available information (Ginting, 2024). Other studies have shown that budget transparency can strengthen the legitimacy of public policies because the public has the opportunity to monitor the planning process, implementation, and the impact of budget use on regional development (Saragih et al., 2025). The relationship between transparency and accountability is also strengthened by broader governance mechanisms, such as audit quality, the independence of oversight institutions, and adequate public financial reporting standards (Elmarzouky et al., 2022). The implementation of more transparent financial reporting standards in local government financial reports is considered capable of improving the quality of fiscal information while strengthening accountability for the use of public funds (Alfarizi, 2023).

Other literature reviews confirm that budget transparency practices are inseparable from public participation in the fiscal policy oversight process. Public participation in the budget planning and oversight process has been shown to improve planning accuracy and ensure that resource allocation is more responsive to community needs (Kwok, 2026). The integration of transparency, accountability, and public participation ultimately creates a more inclusive governance system and strengthens the legitimacy of public institutions (McLeod et al., 2021). Other research also shows that the implementation of an accrual-based public sector accounting system and performance-based budgeting mechanisms can improve the quality of regional financial reporting while strengthening the transparency and accountability of public institutions (Sapa et al., 2024). Strengthening budget literacy among the public has also been shown to increase public participation in fiscal policy oversight because the public has a better understanding of how the budget is planned and used (E., 2026).

The context of vocational higher education provides an important opportunity to develop an understanding of budget transparency as a professional competency for prospective public sector practitioners. The Public Sector Financial Management Study Program plays a strategic role in equipping students with the skills to understand government financial reporting mechanisms, analyze fiscal policy, and evaluate the relationship between budget transparency and the quality of public services. These skills relate not only to the technical aspects of reading government financial reports but also encompass the ability to understand the dynamics of public financial governance and their implications for the accountability of public institutions. Previous research has shown that transparency in financial reporting and public access to government financial reports play a crucial role in shaping perceptions of transparency in public institutions while strengthening public trust in government institutions (Natawibawa et al., 2019).

However, empirical studies examining the perceptions of students as prospective public sector financial management practitioners regarding budget transparency are relatively limited. Most previous research focuses on budget transparency practices at the local government or public institution level, while studies examining how students understand the concept of budget transparency as part of professional competency are rare. This research gap highlights the importance of studies that position students as research subjects to understand their understanding and perceptions of budget transparency in public sector financial management.

This study offers a novel approach by positioning students in the Public Sector Financial Management Study Program as the research subjects to analyze their perceptions of budget transparency in public sector financial management. This approach provides an empirical contribution to understanding how prospective public sector practitioners view the importance of budget transparency as part of fiscal accountability practices. The results are expected to provide insight into students' understanding of the concept of budget transparency and serve as a basis for strengthening

the development of vocational education curricula in public sector finance to be more responsive to the demands of transparent and accountable governance.

2. METHOD

This study used a quantitative approach with a survey method to analyze students' perceptions of budget transparency in public sector financial management. The quantitative approach was chosen because it can objectively measure social phenomena through statistically analyzed numerical data, resulting in more measurable and systematic findings. The survey method was used to obtain an empirical picture of respondents' perceptions of a particular concept or phenomenon through a structured questionnaire instrument. The study was conducted in the Public Sector Financial Management Study Program at the Lombok Business Academy (AKBIL), with the study population consisting of all second-semester students. A total sampling technique was used for the study, as the population size was relatively small and allowed all members of the population to be included as respondents. This approach was deemed appropriate for obtaining a comprehensive picture of students' perceptions as prospective practitioners in the field of public sector finance. In public administration and public sector finance research, quantitative survey methods are widely used to systematically and measurably analyze respondents' perceptions, attitudes, and level of understanding of the concepts of transparency and public accountability (Creswell & Creswell, 2022; Sekaran & Bougie, 2020).

Data collection in this study was conducted using a closed-ended questionnaire with a five-level Likert scale to measure respondents' perceptions of budget transparency in public sector financial management. The research instrument was developed based on several key indicators: understanding of budget transparency, access to public budget information, the importance of public financial information disclosure, the role of transparency in enhancing public accountability, and transparency as a mechanism for public oversight of budget use. The data obtained were then analyzed using descriptive statistical analysis, which included calculating percentages and average values (means) to illustrate the tendency of respondents' perceptions of each research indicator. Descriptive analysis was used to interpret students' perceptions of budget transparency in public sector financial management. The descriptive statistical analysis approach is a commonly used technique in survey research in the field of public administration because it can systematically explain data distribution, respondent tendencies, and the level of understanding of public governance concepts (Hair et al., 2021; Saunders, Lewis, & Thornhill, 2023).

3. RESULTS AND DISCUSSION (12 PT)

3.1 Research Results

3.1.1 Respondent Characteristics

Respondents in this study consisted of 50 second-semester students in the Public Sector Financial Management Study Program at the Lombok Business Academy (AKBIL), who were selected using a total sampling technique. Respondent characteristics were analyzed to provide a general overview of the background of the students involved in the study, thus helping to understand the context of student perceptions of budget transparency in public sector financial management. Respondent characteristics analyzed in this study included gender, age, and experience taking courses related to public sector finance.

Table 1. Characteristics of Research Respondents

No	Respondent Characteristics	Category	Number (Persons)	Percentage (%)
1	Gender	Male	20	40
		Female	30	60

		Total	50	100
2	Age	18–19 years	28	56
		20 years	17	34
		> 20 years	5	10
		Total	50	100
3	Experience in taking public sector finance courses	Have understood basic concepts	35	70
		Limited understanding	15	30
		Total	50	100

Based on gender, the distribution of respondents indicates that the majority of students involved in the study were female. Of the 50 respondents, 30 (60%) were female, while 20 (40%) were male. This composition indicates that female student participation in the Public Sector Financial Management Study Program at the Lombok Business Academy is relatively higher than that of male students. This difference in composition reflects the dynamics of student participation in study programs focused on public sector financial administration and management, which in some cases tend to be more female.

Respondent characteristics based on age indicate that the majority of students are in the 18–19 age range, which is the typical age group for first-semester students in vocational higher education. Of the total respondents, 28 students (56%) were in the 18–19 age range, 17 students (34%) were in their 20s, and 5 students (10%) were over 20. This age distribution indicates that the study respondents are in a relatively homogeneous age group, thus having similar academic experience in understanding the concepts of public sector financial management.

Respondent characteristics were also analyzed based on their experience taking courses related to public sector finance. Data collection results indicated that most respondents had gained an initial understanding of public sector financial management concepts through courses they took in their first semester. Thirty-five students (70%) stated they understood the basic concepts of budget transparency and accountability, while 15 students (30%) stated their understanding of budget transparency was still limited.

These findings indicate that most students had academic experience related to the concepts of public financial transparency and accountability. This learning experience is an important factor in shaping students' perceptions of budget transparency in public sector financial management. The relatively uniform academic backgrounds among respondents also provide a strong basis for analyzing students' perceptions of the importance of budget transparency in public financial governance.

3.1.2 Student Perceptions of Budget Transparency

Student perceptions of budget transparency in public sector financial management were analyzed using a descriptive statistical approach based on the results of a questionnaire administered to 50 respondents. The research instrument was constructed using a five-level Likert scale to measure respondents' level of agreement with several statements related to budget transparency. The analysis was conducted by calculating the average (mean) score to determine the tendency of student perceptions regarding the importance of budget transparency in public sector financial governance.

The analysis results indicate that students generally have a positive perception of budget transparency. Students consider budget transparency to be an important principle in public sector financial management because it can increase the accountability of public institutions, facilitate public oversight, and prevent potential budget misuse. This perception indicates that students, as

prospective public sector practitioners, have a basic understanding of the importance of information transparency in public financial management.

Table 2. Student Perceptions of Budget Transparency

No	Statement	Mean	Category
1	Budget transparency can improve the accountability of public institutions	4.30	Very High
2	Budget transparency facilitates public monitoring of the use of public funds	4.22	Very High
3	Budget transparency can prevent misuse or misappropriation of public funds	4.18	High
	Overall Mean	4.23	Very High

The overall average score for students' perceptions of budget transparency was 4.23, which falls into the "very good" category. These results indicate that students have a high level of awareness of the importance of transparency in public sector financial management. The statement with the highest average score was the indicator that budget transparency can increase the accountability of public institutions, with a mean score of 4.30. This indicates that students understand that budget information disclosure is an important mechanism for increasing public institutions' accountability for the use of public funds.

Positive student perceptions were also evident in the indicator for ease of public oversight of public budget use, which received a mean score of 4.22. This finding indicates that students understand that budget transparency provides a space for the public to monitor the budget planning and implementation process more openly. The next indicator with a relatively high average score was the role of budget transparency in preventing misuse of public funds, with a mean score of 4.18. This finding indicates that students understand that financial information disclosure can be a preventative mechanism against corruption or irregularities in the management of public funds.

Overall, the results of this study indicate that students in the Public Sector Financial Management Study Program have a positive perception of budget transparency in public sector financial management. This understanding is likely influenced by the learning process students have undergone through courses related to public sector accounting, regional financial management, and the principles of good governance. This positive perception indicates that vocational education in public sector finance plays a crucial role in building students' awareness of the importance of transparency and accountability in public budget management.

3.2 Discussion

The results of the study indicate that students in the Public Sector Financial Management Study Program at the Lombok Business Academy have a positive perception of budget transparency in public sector financial management. The high average score for student perceptions indicates that respondents understand the importance of budget information disclosure as part of accountable public financial governance. This finding indicates that students have a fairly good awareness of the relationship between budget transparency and increased accountability of public institutions. This understanding is likely influenced by the learning process students receive through courses related to public sector accounting, regional financial management, and the principles of good governance that are part of the curriculum in the Public Sector Financial Management Study Program.

These research findings can be explained through the perspective of agency theory, which emphasizes that the relationship between public officials as budget managers and the public as owners of public resources has the potential to create information asymmetry. In such situations, budget

transparency serves as a mechanism to reduce information gaps and strengthen public oversight of budget use. Transparency of information regarding budget planning, implementation, and realization allows the public to assess government performance more objectively and encourages public institutions to be more transparent in their use of public resources (Mahruzal et al., 2025; Afolabi, 2026). Research findings showing that students consider budget transparency crucial for improving public institution accountability reinforce the argument that transparency is a crucial instrument in reducing the potential for moral hazard in public sector financial management.

The stewardship theory perspective also provides a relevant explanation for this study's findings. This theory views public officials as public servants with a moral responsibility to manage public resources responsibly and oriented toward the public interest. Budget transparency, in this context, serves not only as a control mechanism but also as a form of the government's ethical commitment to transparently disseminating budget management information to the public. Research findings showing that students view budget transparency as a means to enhance public oversight and prevent budget misuse indicate that respondents understand the importance of integrity and accountability in public administration practices (Komala, 2025).

These research findings also align with the concept of good governance, which places transparency as a key principle of good governance. Within the framework of good governance, transparency serves to ensure that public decision-making processes are conducted openly, accessible to the public, and accountable to stakeholders. Adequate transparency enables the public to obtain clear information about how the budget is planned, allocated, and used by the government, thereby increasing public trust in government institutions (Fenuku, 2024; Lawal et al., 2024). The research results showing that students believe that budget transparency can facilitate public oversight of the use of public budgets strengthen the view that information transparency is an important factor in increasing government legitimacy in the eyes of the public.

Furthermore, the research findings also indicate that budget transparency is viewed as a mechanism that can prevent misuse or misappropriation of public funds. This finding aligns with various previous studies that suggest that fiscal information disclosure can improve the quality of public oversight of budget policies and reduce the potential for corrupt practices in public financial management (Ginting, 2024; Saragih et al., 2025). Transparency in public financial management enables the public, supervisory institutions, and other stakeholders to monitor budget utilization more effectively, thereby minimizing the potential for budget misappropriation.

The findings of this study also indicate that vocational education in public sector finance plays a crucial role in developing students' understanding of the principles of transparency and accountability in public financial management. The Public Sector Financial Management Study Program, as an educational institution, has a responsibility to equip students with competencies that encompass not only technical aspects of public financial management but also include an understanding of the principles of good governance. Students' ability to understand the importance of budget transparency demonstrates that the learning process implemented in the study program has provided a sufficient knowledge base regarding public financial accountability practices.

Overall, the results of this study indicate that students, as prospective public sector practitioners, have a positive perception of budget transparency in public sector financial management. This perception indicates that students understand that budget transparency serves not only as a mechanism for information disclosure but also as a crucial instrument for increasing the accountability of public institutions, strengthening public oversight, and preventing the misuse of public resources. This finding also strengthens the argument that strengthening education in public sector finance is crucial for developing a generation of professionals committed to transparency, accountability, and integrity in public financial management.

4. CONCLUSION

This study concludes that second-semester students at the Lombok Business Academy demonstrate a highly positive perception of budget transparency in public sector financial management, as reflected in their strong agreement on its role in enhancing accountability, facilitating public oversight, and preventing the misuse of public funds. These findings confirm that students possess a foundational understanding of transparency as a core principle of good governance and recognize its function not only as an information disclosure mechanism but also as a strategic instrument for strengthening institutional accountability and public trust.

Theoretically, this study contributes to the limited body of research on student perceptions as prospective public sector practitioners, emphasizing the importance of early cognitive and conceptual formation regarding transparency and accountability. Practically, the findings highlight the critical role of vocational education in embedding these principles within the public sector finance curriculum to develop competent, professional, and accountable graduates.

However, this study is limited by its use of a small and homogeneous sample and descriptive analysis. Therefore, future research is recommended to involve larger and more diverse populations, as well as to apply more advanced analytical approaches to deepen understanding of factors influencing perceptions of budget transparency.

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