

The Influence of Government Responsibility and Community Participation in the Implementation of Village Sustainable Development Goals

Ardi Wiranata Moogangga^{1*}, Niswatin², Nilawaty Yusuf³

¹⁻³ Fakultas Ekonomi dan Bisnis, Universitas Negeri Gorontalo, Indonesia

* Corresponding Author : mooganggaardi7@gmail.com ¹

Abstract: This research aims to determine the influence of government responsibility and community participation in the implementation of sustainable development goals in the village of Torosiaje both partially and simultaneously. This study employs a quantitative method. The data source used in this research is primary data obtained from questionnaires distributed to the government and the community of Torosiaje village. The data analysis technique in this study is descriptive quantitative analysis using t-statistical tests and the coefficient of determination test (Adjusted R Square) using IBM SPSS 25 for Windows. The research results indicate that 1. Government responsibility has a positive and significant effect on the implementation of the Village Sustainable Development Goals. 2. Community participation has a positive and significant effect on the implementation of the Village Sustainable Development Goals. 3. Based on the results of simple linear regression analysis, the coefficient of determination (R^2) value for government responsibility is 42.2%, which means that 42.2% of the variation in the implementation of the Village Sustainable Development Goals in Torosiaje Village can be explained by government responsibility, while the remaining 57.8% is influenced by other factors outside the research model. For community participation, the R^2 value is 39.6%, indicating that 39.6% of the variation in the implementation of the Village Sustainable Development Goals can be explained by community participation, while the remaining 60.4% is explained by other factors outside the research model.

Keywords: Community Participation; Government Responsibility; Quantitative Research; Sustainable Development Goals; Village Development.

1. Introduction

In an era of globalization and rapid social change, the challenges facing humanity are increasingly diverse and complex. Phenomena such as extreme climate change, increasing poverty rates, and significant social and economic inequalities, demand more targeted and sustainable efforts. The Sustainable Development Goals (SDGs) or better known as Sustainable Development Goals (SDGs) are development that maintains the continuous improvement of the economic welfare of the community, development that maintains the sustainability of the social life of the community, development that maintains the quality of the environment and development that ensures justice and the implementation of governance that is able to maintain the improvement of the quality of life from one generation to another

Next
The Village SDGs are the main reference for medium-term development of villages throughout Indonesia. The SDGs are very tested to facilitate the comprehensive measurement of development on various aspects of the lives of citizens and their environment. Therefore, the simplification of SDGs as Village SDGs makes the direction of village development clear and detailed in achieving holistic goals so that the village government can utilize the potential of its resources (Nurjiawan et al., 2023). The Village SDGs are an integrated effort for economic, social, environmental, legal and community governance development at the village level. The optimal implementation of the village SDGs is inseparable from the government's responsibility and the active role of the community

Responsibility in the context of Village SDGs refers to the role of all parties, both government, partners, and the community to contribute to achieving the SDGs goals at the village level. The village government is responsible for ensuring that the implementation of the Village SDGs runs optimally. This is in line with research (Symbolon) et al., (2021) which explains that the village government has a very influential role, especially in efforts to create a

Received: August 29, 2025;
Revised: September 30, 2025;
Accepted: Oktober 17, 2025;
Available Online: Oktober 23, 2025;
Curr. Ver.: Oktober 23, 2025.



Copyright: © 2025 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (<https://creativecommons.org/licenses/by-sa/4.0/>)

climate that encourages the growth of initiatives and non-governmental organizations in rural areas, which is carried out through development messages, briefings to the community to participate in development and community aspirations.

One of the main characteristics of responsible governance is transparency in the management of policies and programs. Transparency is the government's openness in providing information about matters that need to be conveyed in carrying out its duties or activities, so that the public's right to obtain information about the government's performance on the use of resources is fulfilled (Ardelia & Handayani, 2022). In addition to government responsibility, the community also plays an important role in creating a sustainable environment.

Community social responsibility in natural resource management, participation in implementation processes, decision-making, and involvement in development programs are crucial to achieving effective results. Forms of community participation are basically not only limited to involvement in physical activities or in the form of labor donations but there are many forms of community participation that can be carried out in the development process. Therefore, the community must be involved in every stage of the development process, because each stage is a unit in the development process thus, the community can know and determine what, how and where the direction of development is in accordance with their living needs and the conditions that exist in the community (Indriani et al., 2021).

The success of the implementation of the Village SDGs can be measured by the extent to which the Village SDGs goals have been implemented properly and have a maximum impact on the village community. Torosiaje Village, which is located in Popayato District, Pohuwato Regency, Gorontalo Province, is one of the villages that still requires the maximum implementation of the Village SDGs, because the majority of community work is fishermen, and the common problem faced by fishermen is that they do not have the ability to generate income or other jobs when they do not catch fish (Zalsabila, Niswatin & Hamim., 2023). This has led to some Goals The Village SDGs have not been fully achieved, including Goals 1: Poverty-free villages and Goals 2: Villages without hunger are still relatively high. Implementation of Village SDGs Goals 14: Villages that care about the marine environment also need to be considered.

The village of Torosiaje is unique in that it is located directly above the sea, it has a full dependence on the marine ecosystem, both as a source of livelihood for the community and as part of the local cultural identity. One of the problems that often arise in fishing communities is socio-economic where there is an increase in fishing or marine resources, unmaintained marine ecosystems and excessive exports, as well as lack of ability to manage the potential of existing marine resources and existing facilities to help fishermen (Niswatin et al., 2022). Therefore, the government's responsibility in the more sustainable management of marine resources, as well as the active participation of the community in protecting the marine ecosystem, is a crucial aspect in achieving Goals SDGs 14th Village in Torosiaje Village.

2. Literature Review

2.1 Good Governance Theory

The World Bank defines Good Governance As an implementation of solid and responsible development management that is in line with the principles of democracy and efficient markets, avoiding misallocation of investment funds and preventing corruption both politically and administratively, implementing budget discipline and creating a legal and framework for the growth of business activities (Sudiarti, 2019). Good governance help integrate between government roles, Private Sector and the community to reach a common consensus, where in its implementation it can be accounted for and is effective and efficient.

2.2 Sustainable Development Goals of Villages

Sustainable Development Goals (SDGs) Villages are a follow-up to Presidential Regulation Number 59 of 2017 which contains the implementation of the achievement of sustainable development goals, which is localized into the Regulation of the Minister of Villages (Permendesa), Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 21 of 2020 concerning general guidelines for village development and village community empowerment. The regulation states that the Village SDGs are an integrated effort for village development to accelerate the achievement of sustainable development in every village in Indonesia, with the aim of realizing the eighteen points of the Village SDGs (Permendesa, 2020). The following are eighteen (18) points of the Village SDGs: 1. Villages without poverty; 2. A village without hunger; 3. Healthy and prosperous villages; 4.

Quality village education; 5. Involvement of village women; 6. Villages that are worthy of clean water and sanitation; 7. Clean and renewable energy villages; 8. Equitable rural economic growth; 9. Village infrastructure and innovation as needed; 10. Villages without gaps; 11. Village residential areas are safe and comfortable; 12. Consumption and production of environmentally conscious villages; 13. Climate change responsive villages; 14. Villages care for the marine environment; 15. Villages care for the land environment; 16. A peaceful village with justice; 17. Partnerships for village development; 18. Dynamic village institutions and adaptive village culture (Kurniawan & Artisa, 2023).

2.3 Government Responsibilities

The principle of village government management has been affirmed in Article 26 of Village Law Number 3 of 2024 concerning the second amendment to Law Number 6 of 2014. In the article, it is stated that the principles of village government management must be open, effective, accountable, efficient, and participatory. From the perspective of rights, the principle of openness has consequences for fulfilling the rights of villagers to information (right to know). From this, it can be understood that villagers have a right to get information related to policies that will be carried out by the village government, are being carried out by the village government, and have been carried out by the village government. Villagers must know the planning, budgeting, implementation, and accountability processes. Therefore, the village government is obliged to provide the information needed through communication channels that can be accessed by the public or agreed upon by the villagers (Ra'is, 2022).

2.4 Community Participation

Community participation is a process that supports people to start to be aware of the situation and problems they face and try to find solutions that can be used to overcome their problems. According to Moonti & Dai, 2022 that Community participation is not only seen as part of the process but also as part of the goal, where participation is an indicator that affects the results of human resource development. According to Majid et al., 2022 Community participation is one of the success factors of the implementation of rural development. Community participation is no longer an obligation, but it has become a right for the community to participate directly in every planning or development activity, because the community knows the needs and problems faced, those who have the freedom to decide on the implementation of a development activity (Moonti & Dai, 2022).

3. Research Methods

This research is located in Torosiaje Village, Pohuwato Regency, whose people live above the sea, known as marine communities. In this study, the technique used to determine samples is purposive sampling, where the determination of samples is carried out by researchers to meet special criteria with certain considerations so that the samples taken are in accordance with the purpose of the research, with the criteria of respondents, namely village officials and the Torosiaje village community. Data collection techniques are in the form of questionnaires, literature studies, and documentation. The data analysis technique used in this study is descriptive statistics. In this study, a simple linear regression analysis was used because each independent variable (X) was measured from a different group of respondents, so it was not possible to perform multiple liner regression. Thus, a simple linear regression analysis is used because this study aims to determine the influence of each independent variable on the dependent variable separately.

4. Results and Discussion

4.1 Classical Assumption Test Results

4.1.1 Normality Test Results

This normality test is intended to find out that the research distribution does not deviate significantly from the normal distribution. The normality test in this study was carried out with the Shapiro-Wilk test for the variables of government responsibility and the variables of the implementation of sustainable development goals of the village of 15 respondents, then the Kolmogorov-Smirnov test for the variables of community participation and the variables of the implementation of sustainable development goals of the village of 30 respondents in the SPSS application.

a. Normality Test of Variables X1 and Y

The following are the results of the normality test of the variables of government responsibility (X1) and the Variables of the implementation of village sustainable development goals (Y) using the shapiro wilk test:

Table 1. Normality Test Results X1 and Y 15 Respondents.

Tests of Normality						
Unstandardized Residual	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistics	Df	Sig.	Statistics	Df	Sig.
	.174	15	.200*	.912	15	.146

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Source : Data processed 2025, SPSS Version 25

Based on the results of the normality test using the Shapiro-Wilk formula in table 4.1, a value was obtained. The sig. for the variable Government Responsibility (X1) and the variable for the implementation of the Village Sustainable Development Goals (Y) was 0.146 greater than 0.05 ($0.146 > 0.05$) This indicates that the data is normally distributed or the assumption of normality is met.

b. Normality Test of Variables X2 and Y

The following are the results of the normality test of the community participation variable (X2) and the Implementation Variable of the village sustainable development goal (Y) using the Kolmogorov-Smirnov test:

Table 2. Normality Test Results X2 and Y 30 Respondents.

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		
Normal Parameters, b	Mean	.0000000
	Std. Deviation	.16972267
Most Extreme Differences	Absolute	.086
	Positive	.078
	Negative	-.086
Test Statistic		.086
Asymp. Sig. (2-tailed)		.200c,d

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source : Data processed 2025, SPSS Version 25

Based on the results of the normality test using the Kolmogorov-Smirnov formula in table 2, an Asymp. Sig. (2-tailed) value for the variables of Community Participation (X2) and the Implementation of Village Sustainable Development Goals (Y) of 0.200 is greater than 0.05 ($0.200 > 0.05$) This indicates that the data is normally distributed or the assumption of normality is met.

4.1.2 Heteroscedasticity Test Results

This heteroscedasticity test is intended to detect the presence or absence of heteroscedasticity in a regression model. In this study, the researcher used a scatterplot test to detect the presence or absence of heteroscedasticity. There is no heteroscedasticity if the dots are evenly spread above or below zero. The following are the results of the Heteroscedasticity test using the scatterplot test:

a. Heteroscedasticity Test of Variables X1 and Y

The following are the results of the Heteroscedasticity test of the variable of government responsibility (X1) and the variable of the implementation of sustainable development goals of the village (Y) with 15 respondents using the scatterplot test:

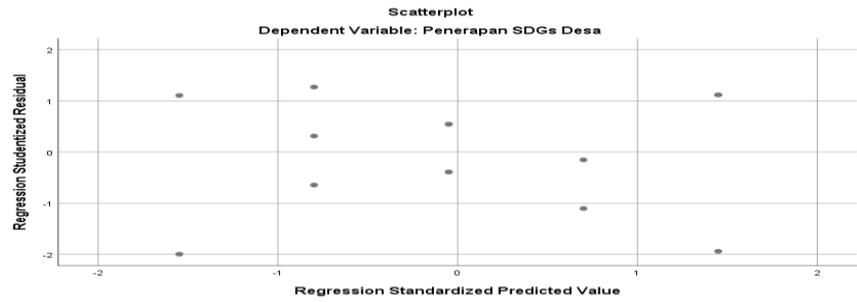


Figure 1. Scatterplot Test Results X1 and Y.
 Source : Data processed 2025, SPSS Version 2025

From the results of the analysis in Figure 1, it can be seen that all points are spread above and below zero and the distribution of dots and is not patterned, so it can be concluded that the variable of government responsibility (X1) and the variable of the implementation of village sustainable development goals with 15 respondents does not have a heteroscedasticity problem.

b. Heteroscedasticity Test of Variables X2 and Y

The following are the results of the Heteroscedasticity test of the community participation variable (X2) and the variable of the implementation of village sustainable development goals (Y) with 30 respondents using the scatterplot test:

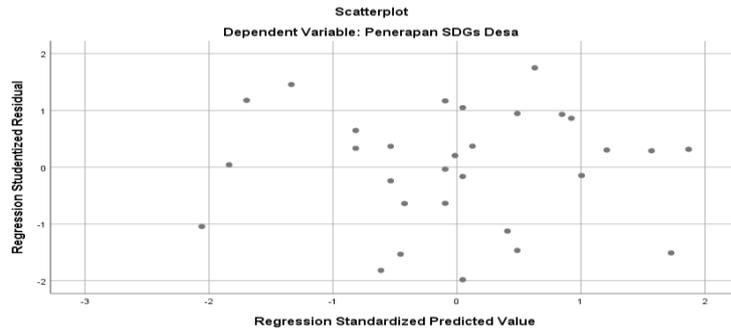


Figure 2. Scatterplot Test Results X2 and Y.
 Source : Data processed 2025, SPSS Version 2025

From the results of the analysis in Figure 2, it can be seen that all points are spread above and below zero and the spread of dots and is not patterned, so it can be concluded that the variable of community participation (X2) and the variable of the implementation of sustainable development goals of the village with 30 respondents does not have a heteroscedasticity problem.

4.2 Results of Simple Linear Regression Analysis Test

a. Simple Linear Regression Analysis of Variables X1 and Y

Table 3. Regression Analysis Results X1 and Y.

		Coefficient			t	Sig.
1	Type	Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
	(Constant)	1.096	.844		1.299	.217
	Government Responsibilities	.743	.222	.681	3.350	.005

a. Dependent Variable: Implementation of Village SDGs

Source : Data processed 2025, SPSS Version 25

From the results of the analysis of Table 3 in the Unstandardized Coefficients (B) column, the constant value of B is 1.096 and the regression coefficient of the government responsibility variable is 0.743. Thus, the regression equation formed is:

$$Y = 1.096 + 0.743X + e$$

Based on the results of the regression equation, it can be described as follows: A constant of 1.096 means that if the government's responsibility is zero, the implementation of the village's sustainable development goals is still 1.096. The regression coefficient for the government responsibility variable is 0.743 which means that every one unit increase in the government responsibility variable will cause an increase in the implementation of village sustainable development goals by 0.743 units. On the other hand, if the value of government responsibility decreases, then the implementation of sustainable development goals in villages will also decrease by the same amount according to the regression coefficient.

b. Simple Linear Regression Analysis of Variables X2 and Y

Table 4. Results of Regression Analysis of X2 and Y variables.

Type	Coefficient		Standardized Coefficients Beta	t	Sig.
	Unstandardized Coefficients				
	B	Std. Error			
(Constant)	.771	.626		1.230	.229
Community Participation	.827	.185	.646	4.476	.000

a. Dependent Variable: Implementation of Village SDGs

Source : Data processed 2025, SPSS Version 25

From the results of the analysis of Table 4 in the Unstandardized Coefficients (B) column, the constant value of B is 0.771 and the regression coefficient of the community participation variable is 0.827. Thus, the regression equation formed is:

$$Y = 0.771 + 0.827X + e$$

Based on the results of the regression equation, it can be described as follows: Constant of 0.771 means that if the government's responsibility is zero, the implementation of the village's sustainable development goals is still 0.771. The regression coefficient for the government responsibility variable is 0.827, which means that every one unit increase in the community participation variable will cause an increase in the implementation of village sustainable development goals by 0.827 units. On the other hand, if the value of community participation decreases, the implementation of village sustainable development goals will also decrease by the same amount according to the regression coefficient.

4.3 T Test (Partial Test)

a. Results of Variable T Test X1 and Y

Table 5. Test Results T X1 and Y.

Type	Coefficient		Standardized Coefficients Beta	t	Sig.
	Unstandardized Coefficients				
	B	Std. Error			
1 (Constant)	1.096	.844		1.299	.217
Government Responsibilities	.743	.222	.681	3.350	.005

a. Dependent Variable: Implementation of Village SDGs

Source : Data processed 2025, SPSS Version 25

The regression equation above has the following meaning:

The results of the t-test analysis for the government responsibility variable (X1) obtained a calculated t-value of 3.350 > t_{table} 2.16037 with a significant value of 0.005 < 0.05.

b. Results of Variable T-Tests X2 and Y

Table 6. T X2 and Y Test Results.

Type	Coefficient				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients	Beta		
	B	Std. Error				
(Constant)	.771	.626			1.230	.229
Community Participation	.827	.185	.646		4.476	.000

a. Dependent Variable: Implementation of Village SDGs

Source : Data processed 2025, SPSS Version 25

The regression equation above has the following meaning:

The results of the t-test analysis for the community participation variable (X2) were obtained with a calculated t-value of 4.476 > t table 2.04841 with a significant value of 0.000 < 0.05.

4.4 Determination Coefficient Test Results

a. Coefficient of Determination X1 and Y

Table 7. Determination Coefficient Test Results (Adjusted R Square) X1 and Y.

Model Summary				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.681a	.463	.422	.05540

a. Predictors: (Constant), Government Responsibility

Source : Data processed 2025, SPSS 25

The results of the determination coefficient test in table 7 show that the Adjusted R Square value is 0.422 or 42.2%, this shows that the variable of the implementation of the Village's sustainable development goals can be explained by the variable of government responsibility of 42.2% while the remaining 57.8% is explained by other factors outside the research model.

b. Coefficient of Determination X1 and Y

Table 8. Test Results of Determination Coefficient (Adjusted R Square) X2 and Y.

Model Summary				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.646a	.417	.396	.17273

a. Predictors: (Constant), Community Participation

Source : Data processed 2025, SPSS 25

The results of the determination coefficient test in table 4.8 show that the Adjusted R Square value is 0.396 or 39.6%, this shows that the variable of the implementation of the Village's sustainable development goals can be explained by the variable of community participation of 39.6% while the remaining 60.4% is explained by other factors outside the research model.

4.5 Discussion

4.5.1 The influence of government responsibility in the implementation of village sustainable development goals in Torosiaje Village

From the results of the hypothesis test calculation (t-test), the results of the t-test analysis for the government responsibility variable (X1) were obtained with a calculated t-value of 3.350 > t table 2.16037 with a significant value of 0.005 < 0.05. Therefore, it can be concluded that the government's responsibility has a positive and significant effect on the implementation of the village's sustainable development goals in Torosiaje Village. This means that the higher the level of government responsibility in carrying out its duties, the more effective the implementation of the SDGs in Torosiaje Village.

Government responsibility can have a positive effect because the village government carries out careful development planning, proper resource management, supervision of program implementation and involves the community in development. This approach ensures that the SDGs program can run as planned, on target, and touch the needs of the community, so that the implementation of the village SDGs becomes more optimal. These findings are in line with previous research by Asriani (2020) in Garanta Village, which emphasized that the active and responsible role of the village government including the implementation of development, bumdes management, community development and supervision by BPD is a key factor in achieving sustainable development goals. A clear bureaucratic structure and the active role of the village head have also increased the effectiveness of the implementation of the SDGs program in Garanta Village.

In the context of Torosiaje Village, the government's responsibility is also seen through development planning that pays attention to socio-economic and environmental aspects, coordination with village institutions, and socialization of SDGs programs to the community. This shows that the commitment and performance of the village government directly encourages the achievement of the SDGs at the village level, while strengthening the evidence that the successful implementation of the Village SDGs is highly dependent on the responsibility of the village government.

The results of this study are also supported by the theory good governance, which emphasizes that an accountable, transparent, participatory and effective government will be able to manage development in a sustainable manner (Aryani & Nurhasana, 2024). Based on theory Good Governance In this case, the government's responsibility in implementing the village SDGs is reflected in the ability of the village government to plan development programs that are right on target, involve the community in the decision-making process, implement the program transparently, and supervise the implementation of activities so that sustainable development goals can be achieved.

After conducting the t-test, then to see the target of the magnitude of the influence of independent variables on the dependent variables, the R test was carried out which then showed that the variable of implementing village sustainable development goals could be explained by the variable of government responsibility of 42.2% while the remaining 57.8% was caused by other factors outside the research model

4.5.2 The Influence of Community Participation in the Implementation of Sustainable Development Goals of Villages in Torosiaje Village

From the results of the hypothesis test calculation (t-test), the results of the t-test analysis for the community participation variable (X2) were obtained with a calculated t-value of $4.476 > t$ table 2.04841 with a significant value of $0.000 < 0.05$. Therefore, it can be concluded that community participation has a positive and significant effect on the implementation of village sustainable development goals in Torosiaje Village. This means that the more active the community is in playing and providing input and participating in village development programs, the more effective the implementation of the SDGs in Torosiaje Village.

Community participation can have a positive effect because the community in Torosiaje Village is directly involved in village development planning deliberations, participating in village development programs, and providing input and ideas in development activities. This involvement helps village governments to adapt SDGs programs to local needs and conditions, so that programs are more targeted, accepted by the community and more effective in achieving the SDGs. This is in line with research (Hakeu & Alim, 2024) which shows that community participation has a significant role in achieving the SDGs through improving the quality of public services. The research also explains that the active involvement of the community in the process of making policies and monitoring development programs creates a climate of mutual trust between the government and the community, so that the SDGs program can be implemented more effectively and sustainably.

The results of this research Uphoff (1977) about community participation in development, which includes involvement in planning, implementation, utilization of results, and evaluation Based on this theory, community participation in the implementation of village SDGs is reflected through the involvement of residents in planning, implementing, and evaluating development programs, villages so that they can increase the effectiveness of achieving sustainable development goals.

After conducting the t-test, then to see the target of the magnitude of the influence of independent variables on the dependent variables, the R test was carried out which then showed that the variable of the implementation of village sustainable development goals could be explained by the community participation variable of 39.6% while the remaining 60.4% was caused by other factors outside the research model.

5. Conclusion and Suggestions

Conclusion

Based on the results of the research and discussion, the researcher can provide the following conclusions. First, government responsibility has a positive and significant effect on the implementation of the Sustainable Development Goals (SDGs) at the village level. This means that the wiser and more appropriate the policies taken by the village government, the more effective the implementation of the SDGs will be. Therefore, village governments need to continue strengthening their commitment to designing and implementing policies that are responsive, participatory, and oriented towards sustainable development. Second, community participation also has a positive and significant effect on the implementation of village SDGs. The higher the level of community participation, the better the implementation of the SDGs at the village level. As such, increasing community participation should be encouraged and facilitated to ensure that the sustainable development goals in villages can be achieved optimally. Third, overall, the results of this study prove that both government responsibility and community participation play an important role in enhancing the implementation of sustainable development goals at the village level. This highlights that the achievement of the SDGs relies not only on government policies and commitments but also on the active involvement of rural communities. With the synergy between the government and the community, the implementation of the Village SDGs can be more effective and optimal, in line with the principles of sustainable development.

Suggestions

Based on the conclusions that have been explained, the researcher provides the following suggestions. First, in terms of government responsibility, village governments are advised to continue enhancing transparency in decision-making, policy formulation, and accountability in the implementation of SDG programs. This will enable the community to clearly assess the government's performance and policy direction. Second, in terms of community participation, the community is encouraged to increase their active involvement in the implementation of the Village SDGs, especially in all stages of village development, from planning and implementation to monitoring. This participation should not only be in the form of attendance at village meetings but also include contributing ideas, energy, and cooperation. With direct community involvement, development programs carried out by the village government will be more targeted, sustainable, and aligned with the real needs of the residents. Therefore, the community needs to continuously raise their awareness and concern for village development and foster good communication and cooperation with the village government to achieve the goals of inclusive and equitable development. Lastly, for future researchers wishing to explore similar topics, it is recommended to expand the research scope to a wider area or multiple villages, which will allow the results to have a higher level of generalization. Additionally, researchers could introduce other variables that also influence the success of Village SDG implementation.

References

- Ahaya, R., Niswatin, & Usman. (2024). Does the clarity of budget targets and reporting systems affect the accountability of village fund management? *Accounting and Information Technology*, 17(1), 1–14. <https://doi.org/10.24123/jati.v17i1.6040>
- Ali, S. P., Mahdalena, & Mahmud, M. (2023). The influence of village officials' competence, community participation and information technology utilization on the accountability of village fund management in villages. *Economics and Digital Business Review*, 4(2), 325–339.
- Ardelia, S. N., & Handayani, N. (2022). The influence of accountability and transparency of village financial management and community participation on community welfare. *Journal of Accounting Science and Research*, 11(4), 1–16.*

- Aryani, & Nurhasana. (2024). Analysis of village government strategies in achieving village sustainable development goals (SDGs). *LAKP Journal*, 5(2).* <https://doi.org/10.35314/iakp.v5.i2.325>
- Asriani, N. (2020). *Sustainable development goals (SDGs) of villages in poverty alleviation Islamic economic perspective: Studi kasus desa Garanta, Ujung Loe District, Bulukumba Regency*.
- Buato, M. A., Niswatin, & Lukum, A. (2024). Consider using the Gospel of Jesus Christ. *Reslaj: Religion Education Social Laa Roiba Journal*, 6(3), 2266–2282.* <https://doi.org/10.47476/reslaj.v6i3.5827>
- Ghozali, I. (2018). *Multivariate analysis application with the IBM SPSS 25 program*. Publishing Agency of Diponegoro University.
- Guidebook for Sustainable Livelihood Care Villages*. (2022). 1–59.
- Hakeu, F., & Alim, M. S. (2024). Community participation in the achievement of the SDGs through improving the quality of public services. *Mohuyula: Journal of Community Service*, 3(1), 1–9.* <https://doi.org/10.31314/mohuyula.3.1.1-9.2024>
- Handayani, F. A., & Nur, M. I. (2019). Implementation of good governance in Indonesia. *Publica: Journal of State Administration Thought*, 11(1), 1–11.* <https://doi.org/10.15575/jpan.v11i1.7631>
- Handoyo, R., Sofie, S., & Wardhani, N. (2023). Implementation of sustainable development goals (SDGs), goal 8 for micro business actors in Padas Village, Karangnom District and Bonokan Village, Jatnom District, Klaten Regency. *Journal of Accounting Studies*, 10(1), 107–116.* <https://doi.org/10.25105/jat.v10i1.16234>
- Indriani, C., Asang, S., & Hans, A. (2021). The level of community participation in development planning in Pali Village, Bittuang District, Tana Toraja Regency. *Development Policy and Management Review (DPMR)*, 1(1), 57–67.* <https://doi.org/10.61731/dpmr.vi.18597>
- Irham, A., & Alimuddin, F. (2023). The responsibility of the village government in realizing government accountability. *Journal of Public Administration*, 4(1), 43–53.*
- Iskandar, A. H., Suja'ie, A. F., & Agusta, I. (2022). Redesigning consolidated data for handling extreme poverty in rural areas based on rural SDGs. *Journal of Community Positive Practices SI*, 1(1), 60–76.*
- Jamalilail, S. N., Devantri, Dewanto, R. D. T. D., Maulana, S. F., Nuradilah, F., Fadilah, A. R., & Ahidat, A. R. (2021). The implementation of the SDGs program in empowerment. *Proceedings*, 268–274.
- Kurniawan, M. R., & Artisa, R. A. (2023). Strategies to increase community participation in village sustainable development goals (SDGs) planning: Case study of Ciburial Village, Cimenyan District, Bandung Regency, West Java. *Development Innovation: Journal of Research and Development*, 11(1), 61.* <https://doi.org/10.35450/jip.v11i01.349>
- Law of the Republic of Indonesia Number 3 of 2024 concerning the Second Amendment to Law Number 6 of 2014 concerning Villages*. (2024). *Regulations.Bpk.Go.Id*, 31. <https://peraturan.bpk.go.id/Details/283617/uu-no-3-tahun-2024>
- Majid, J., Serlianti, Mahdalena, & Muchlis, M. (2022). Community participation as a form of accountability in the management of village funds. *Maqri'zi*, 2(1), 33–46.* <https://doi.org/10.30984/maqri'zi.v2i1.183>
- Ministerial Regulation*. (2020). *General guidelines for village community development and empowerment*. <https://doi.org/10.1017/CBO9781107415324.004>
- Moonti, U., & Dai, S. I. S. (2022). Community participation in the implementation of village development planning deliberation (Musrembang). *Consider using the Gospel of Jesus Christ of Latter-day Saints*, 11.

- Natalia, A., & Maulidya, E. N. (2023). Actualization of the four pillars of sustainable development goals (SDGs) in rural Natar District, South Lampung Regency. *JIIP: Scientific Journal of Government Science*, 8(1), 21–41.* <https://doi.org/10.14710/jiip.v8i1.16513>
- Nawir, A., Syamsuddin, & Jusniaty, J. (2022). The implementation of the sustainable development goals (SDGs) program in Polewali Village in reducing poverty. *Democracy*, 1(3), 1–18.* <https://doi.org/10.36269/dmkr.v1i3.784>
- Niswatin, Indrayani Hamin, D., Fadilah Arsyad, N., Meamogu, S., & Nurul Zalsabila, F. (2022). Islamic household accounting for coastal communities in the Tomini Bay Area. *International Journal of Innovative Science and Research Technology*, 7(12), 416–421.*
- Nurgiawan, D., Firdaus, M. I., Susanti, E., Fazriyah, Y. N., Shaimin, R. A., Rahayu, O., Rizki, A., Yani, I., & Nurulsyam, A. (2023). Implementation of village SDGs policy in realizing a healthy and prosperous village in Petirhilir Village (Study on Petirhilir Village, Baregbe District, Ciamis Regency). *Indonesian Excellent House Association*, 248–254.
- Nurkhalisa, N., Gumilar, G. G., & Ramdani, R. (2024). Community participation in the development of Telukjambe Village, East Telukjambe District, Karawang Regency. *Journal of Development Studies*, 5(1), 1914–1922.*
- Paramita, R. W. D., Rizal, N., & Sulistyan, R. B. (2021). *Quantitative research methods*. Widya Gama Press.
- Parenrengi, T. S., Blongkod, H., & Ikhlas Ul Aqmal. (2025). The influence of the village financial system (Siskeudes) and community participation on the quality of financial reports in villages in North Bulango District, Bone Bolango Regency, Gorontalo Province. *Reslaj: Religion Education Social Laa Roiba Journal*, 7(3), 1009–1022.* <https://doi.org/10.47476/reslaj.v7i3.7272>
- Pratama, N. B., Purnomo, E. P., & Agustiyara, A. (2020). Sustainable development goals (SDGs) and poverty alleviation in the Special Region of Yogyakarta. *Sociohumanities: Scientific Journal of Social Sciences and Humanities*, 6(2), 64–74.* <https://doi.org/10.30738/sosio.v6i2.8045>
- Priadana, M. S., & Sunarsi, D. (2021). *Quantitative research methods*. Pascal Books.
- Ra'is, D. U. (2022). Realizing good village governance through the implementation of social accountability. *Journal of Governance Studies*, 5(2), 109–118.*
- SDGs Action Plan Guidebook*. (2020). In *Buku Guidelines for SDGs Action Plan*. https://doi.org/10.1007/978-3-319-95870-5_300217
- Simbolon, D. S., Sari, J., Purba, Y. Y., Siregar, N. I., Salsabila, R., & Manulang, Y. (2021). The role of village governments in infrastructure development. *Journal of Sociology and Humanities Education*, 12(1), 24–35.* <https://doi.org/10.26418/j-psh.v12i1.46323>
- Sudiarti, S. (2019). The effect of the implementation of good governance principles on services. *Journal of Management, Finance and Computers*, 3(1), 46–56.*
- Suggestion*. (2020). Pdf-Quantitative-Research-Method-And-Rampampd-Sugiyono-2020_Compress.Pdf.
- Sugiyono, P. D. (2013). *Qualitative quantitative research methods and R&D*.
- Syah, S., Saraswati, E., Sukoharsono, E. G., University, B., & Malang, B. (2020). Blue accounting and sustainability. *Advances in Economics, Business and Management Research*, 144(Afbe 2019), 502–508.* <https://doi.org/10.2991/aebmr.k.200606.085>
- Yuliana, E., & Alinsari, N. (2022). The implementation of village-owned enterprise governance in realizing village sustainable development goals. *Owner: Riset dan Jurnal Akuntansi*, 6(3), 2789–2799.* <https://doi.org/10.33395/owner.v6i3.945>

- Yusuf, N., Niswatin, Mantali, M. F., & Moogangga, A. W. (2025). Blue accounting for marine communities: A case study in Torosiaje Village, Gorontalo. *Journal of Accounting*, 10(1), 1–9.* <https://doi.org/10.36805/akuntansi.v10i1.8097>
- Zalsabila, F. N., Niswatin, & Dewi Indrayani Hamim. (2023). Factors influencing the income of coastal fishermen in the Tomini Bay area. *JEMSI (Journal of Economics, Management, and Accounting)*, 9(5), 1787–1793.* <https://doi.org/10.35870/jemsi.v9i5.1453>