

Research Article

## Application of Public Sector Accounting in The Financial System of The Tongke-Tongke Village Government

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**Abstract:** This study aims to analyze the application of public sector accounting in the financial system of the Tongke-Tongke Village Government, particularly in the preparation and reporting of the Village Budget (APBDes). The method used is a qualitative descriptive approach with a focus on an in-depth understanding of the accounting process, financial management, and compliance with applicable regulations. The results showed that the Tongke-Tongke Village Government has appropriately applied public sector accounting principles in accordance with the provisions of Permendagri Number 113 of 2014 and Government Accounting Standards (SAP). The utilization of the village financial information system (Siskeudes) supports regularity of reporting and promotes transparency and accountability in village financial management. The village also complied with budget allocation requirements, with 30% for apparatus expenditure and 70% for development and community empowerment. These findings reflect the village government's strong commitment to good governance and improving community welfare.

**Keywords:** Accountability; Public Sector Accounting; Tongke-Tongke Village; Transparency; Village Finance

### 1. Introduction

Effective village financial management is a critical component in establishing governance that upholds the principles of transparency, accountability, and community participation. As the central government continues to increase the allocation of village funds, expectations surrounding proper financial administration aligned with public sector accounting standards have grown significantly. Beyond merely documenting financial transactions, the village financial system functions as an essential instrument for strategic planning, oversight, and policy evaluation in village development. Consequently, implementing public sector accounting practices at the village level is vital to ensure that financial operations are conducted efficiently and responsibly. Village authorities are responsible for guaranteeing that the use of the Village Budget (APBDes) or village funds adheres to principles of appropriateness and accountability. In doing so, they must consistently apply the core values of transparency, fiscal discipline, public engagement, and good governance in order to foster a financial management system that is clean, reliable, effective, and sustainable (Laili et al. 2022).

The growing emphasis on transparency, efficiency, and effectiveness in public financial management has compelled public sector institutions globally to undergo substantial reforms. These reform efforts are marked by a departure from rigid, traditional budgeting frameworks

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in favor of more adaptive and performance-oriented financial systems. This paradigm shift, widely recognized as New Public Management (NPM), arose as a strategic response to the decentralization of authority under regional autonomy policies. Through this approach, local governments have been granted the legal mandate to independently manage governmental functions and deliver public services in accordance with the prevailing statutory frameworks (Rizky and Setiawan 2019).

In Indonesia, the application of New Public Management (NPM) principles began to be accommodated through the issuance of a number of laws and regulations in the field of state finances, including Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury, and Law No. 15 of 2004 concerning Examination of State Financial Management and Responsibility. One of the important provisions in Law No. 17 of 2003 is the obligation to apply Government Accounting Standards (SAP) as the basis for preparing government financial reports. This SAP is then further regulated in Peraturan Pemerintah Nomor 71 Tahun 2010 which stipulates the transition of the accounting system from the cash basis to the accrual basis. This reform is expected to increase transparency and accountability in state financial management, while adopting international best practices that are adapted to the national context (Rizky and Setiawan 2019).

While the government holds a pivotal role in advancing regional infrastructure and economic development, the true measure of a region's success lies in the prosperity of its population—particularly in terms of economic well-being. Ultimately, the economic condition of a community is largely determined by its capacity to generate sufficient income to meet fundamental needs. Therefore, economic growth cannot be driven solely by government initiatives; active participation from the community is equally essential in fostering sustainable development (Sufianto 2020).

Villages are the smallest unit of government and generally have a low population density. The proximity between the village government and the local community, which has a diversity of interests and needs, makes the village government have a very strategic role. The central government's commitment to improving the welfare of village communities was realized through the enactment of Law No. 6 of 2014 on Villages. In addition, this regulation also underwent changes as stated in Peraturan Pemerintah Nomor 43 Tahun 2014. One of the important changes from the regulation is the affirmation of village authority. This authority includes the privilege of the village government to establish local policies based on the potential and needs of the village, the implementation of which is supported by the Village Budget (APBDes), as well as funding from the State Budget (APBN) and Regional Budget (APBD) through the allocation of village funds from the provincial and regency/city governments (Suriyanto, Kusumawati, and Haliah 2022).

The distribution of village funds from the central government to the regions is intended to support the efforts of village governments in developing and improving the quality of their areas. The regulation on village funds is stated in Law Number 6 Year 2015. In connection with this, the village government has an obligation to prepare an accountability report for the use of these funds. The provisions regarding village financial reporting refer to Law No. 21 of 2020 regarding village financial management (Suriyanto et al. 2022). With the creation of a good village financial management system, the village government is expected to be able to run a more independent government to achieve the expected goals in accordance with the applicable laws to maximize the provision of services and improve the welfare of the village community (Waruwu et al. 2024).

Village in Sanskrit is *deshi*, which refers to a person's birthplace or homeland. A village can be interpreted as an area where a group of people live, coexist, and utilize the potential of the surrounding environment to support their survival and social development. Based on Law No. 6/2014, a village is defined as a legal community unit that has certain boundaries

and has the authority to organize and manage government affairs and the interests of the local community. This authority is exercised based on community initiatives, rights of origin, and traditional rights that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia. Although regulations related to villages have undergone various reforms, they are not yet able to fully cover all aspects of village life.

The government bears the responsibility to ensure full transparency in disseminating financial information to the public, thereby enabling community members to clearly understand the village's sources of revenue and patterns of expenditure (Syahfitri, Lubi, and Arif 2024). A village including customary villages or other similarly designated entities is defined as a legally recognized community unit possessing clearly demarcated territorial boundaries and granted the authority to govern and administer public affairs. This governance is exercised in accordance with local community interests, rooted in communal initiatives, ancestral rights, and/or traditional entitlements that are acknowledged and upheld within the governmental framework of the Unitary State of the Republic of Indonesia (Putri and Maghfiroh 2022). Population, poverty level, area, and topographical difficulties are taken into consideration in the allocation of the Village Fund, which is determined by the number of villages (Fathia and Indriani 2022).

## 2. Characteristics Of Public Sector Accounting

In order to assess the integrity and accuracy of village financial management, it is essential for the community to engage in mutual accountability. Such collective oversight fosters public confidence in the transparency and reliability of the financial practices undertaken by the village government (Priyoga, Sabrin, and Verdiati 2025). Village finances must be managed based on village financial management principles (Selly and Saputra 2021). Accountability is an obligation to provide accountability or answer and explain the performance and actions of a person/leader of an organizational unit to those who have the right or authority to hold accountable (M, Efendy, and Nurabiah 2022). The purpose of accountability in village management and development is to realize good governance, which is based on the principles of: accountability, transparency, and community involvement in governance and development. The stages of planning, implementation, administration, reporting, and accountability are the starting point of accountability practices in village management and development (Wulan and Helmy 2023).

Public sector accounting is directed at achieving certain results that must have benefits for the public. In some ways public sector accounting is different from the private sector because of the differences in the influencing environment. The nature and characteristics of public sector organizations are mainly their objectives, nature, and sources of funds (Setyawati and Ferdinand 2019). Financial disclosures must describe information that is true, accurate, freely available to users of financial statements and easy to understand and must comply with the principles (Diana, Hilendri, and Nurabiah 2023)

According to Mujiaty and Lavita (2019), fundamental economics tends to focus its studies on economic and accounting aspects in the realm of the public sector. On the other hand, accounting is seen as a discipline that has a significant role in the progress of an entity, be it a company or government agency, because it helps determine the extent to which potential profits can be achieved. Accounting also functions as a strategic activity directed at achieving the vision set by an organization. Non-profit organizations, commonly known as the public sector, operate in the context of a dynamic and complex environment. Various external factors such as economic conditions, cultural values, demographic characteristics, and political dynamics are environmental elements that can affect the operation of the public sector (Jaya 2019).

- a. Economic factors play a crucial role in influencing public sector performance and policies. There are a number of economic factors that directly or indirectly impact the operation of the public sector:
  - 1) Economic Growth: The economic growth of a country or region has a direct impact on the public sector. When economic growth is at a high level, it tends to increase the availability of resources for the public sector, among others through increased tax revenues and other state revenues. Conversely, when economic growth slows down, the capacity of the public sector to acquire and manage resources is limited.
  - 2) Inflation: The inflation rate in an economy has a significant influence on the public sector. When inflation is at a high level, operational costs as well as government expenditures tend to increase, putting a strain on the state budget. Conversely, low inflation conditions provide more price stability and support a more effective and measurable budget planning process.
- b. Political factors have a significant influence on the direction and sustainability of the public sector. Various political dynamics can have a direct impact on decision-making, policy implementation, and the stability of public sector operations:
  - 1) Government Policy: Policy decisions made by the government in the form of economic, social, and other policies related to the public sector have a substantial influence on the implementation and direction of policies in the public sector itself. These policies include regulations, legislation, and various other policy instruments that determine the operational mechanisms and governance of the public sector.
  - 2) Political Stability: Political stability in a country or region also has a significant impact on public sector performance. Political instability, such as frequent changes of government or internal conflicts, can disrupt policy consistency and hinder the implementation of public sector programs. Conversely, stable political conditions create a strong foundation for the public sector to carry out its functions effectively and sustainably.
- c. Cultural factors are influenced by the diversity of ethnicity, race, religion, language, culture and historical background of a society. In addition, elements such as the value system, social structure, and level of education of the community also shape the cultural dynamics that develop in a region.
- d. Demographic factors are influenced by various elements, such as level of public health, the age structure of the population, the rate of population growth, and the dynamics of migration that occur within a region.

### 3. Research Method

This research applies a descriptive approach with the aim of obtaining a comprehensive understanding of accounting treatment in the public sector in accordance with applicable regulatory provisions. In addition, a qualitative approach is also used to explore data in more depth. The data obtained is then collected, processed, and analyzed to formulate solutions to the problems identified, by considering various factors that have a direct relationship to the phenomenon under study, and matching all relevant variables.

#### 4. Results and Discussion

Peraturan Menteri Dalam Negeri No. 64 Tahun 2013 on the Application of Accrual-Based Government Accounting Standards to Local Governments regulates accounting practices in village governments. There are two main types of decisions relating to financial reporting and the application of accounting principles, namely financial reporting policies and accounting policies. To improve the comparability of financial statements and meet the demands of the majority of consumers, these accounting principles govern how financial statements are presented. These policies consider the appearance of the financial statements, the structure of the guidelines, and the minimum standards for their content. The accrual basis approach is used to prepare financial statements. In terms of preparing financial statements for accounting and reporting purposes, this policy is very important. SKPD and PPKD are accounting entities, while local government is a reporting entity. Although Budgeting, planning, and implementation are carried out on a cash basis using the accrual basis approach, resulting in a cash-based Budget Realization Report (LRA).

The balance sheet is compiled on an accrual basis, as it presents a comprehensive overview of all assets owned, including fixed assets, cash, and equity. In the context of financial administration in Tongke-Tongke Village, the village treasurer utilizes the Village Financial System (Siskeudes) application as a primary tool for recording and journaling financial transactions. The bookkeeping process through Siskeudes encompasses the preparation of both the general cash book and supporting cash ledgers, which are mandatory and must adhere to the village's established accounting framework. Furthermore, documentation such as receipts and transaction notes are employed to record the inflow and outflow of village funds. Meanwhile, the Budget Realization Report (LRA) is prepared using a cash basis recording approach.

The formulation of the village budget is governed through the Village Revenue and Expenditure Budget (APBDes) document. Prior to budget drafting, the village government develops the Village Government Work Plan (RKPDesa), which serves as a medium for community involvement in the planning of village development. The RKPDesa outlines a range of programmatic initiatives intended for implementation within a single fiscal year. This structured approach enables the village development agenda to be more strategically directed, better aligned with priority needs, and supportive of long-term sustainability at the local level.

The initial phase in the formulation of the village budget involves the village secretary drafting a proposed village regulation concerning the APBDesa. This draft is subsequently presented to the Village Supervisory Board, which receives the necessary information from the secretary and engages in a joint deliberation to reach consensus. Once agreed upon, the Head of Sarimekar Village submits the finalized draft regulation to the Regent of Buleleng, Bali, for further evaluation. The entire budgeting process adheres to the procedural guidelines outlined in Peraturan Menteri Desa Nomor 21 Tahun 2020. Presented below is the Village Revenue and Expenditure Budget (APBDes) for Tongke-Tongke Village for the fiscal year 2024.

The findings of this study indicate that the preparation of the 2024 Tongke-Tongke Village Budget aligns with the provisions set forth in Minister of Home Affairs Permendagri Nomor 113 Tahun 2014 on Village Financial Management. Furthermore, the Village Treasurer of Tongke-Tongke has applied public sector accounting practices in compliance with established regulatory standards. As a result, the village fund accountability report demonstrates that the management of APBDesa funds has been conducted in a systematic and accountable manner. Through the adoption of an effective governance structure, the village possesses the capacity to progress toward self-sufficiency and to maximize the strategic use of its available resources. The Budget Realization Report, which contains data on revenues, expenditures, transfers, surpluses or deficits, and financing, is prepared based on an

examination that refers to Government Accounting Standards (SAP). Each realization in the Budget Realization Report will be compared to the budget that has been set for a certain period. This report must be prepared at least once a fiscal year. However, the schedule for submitting the report may vary according to specific conditions, so that the annual reporting period may be shorter or longer than one year. If the Budget Realization Report is not submitted on time, the value of the report may decrease. Therefore, reporters are given a maximum of six months from the end of the fiscal year to submit the report. In the Tongke-Tongke Village Budget Realization Report, only information related to revenues, expenditures, transfers, surpluses or deficits, and financing is included. All of these components, including surpluses/deficits, expenditures, transfers, and revenues, will be compared in the report to ensure accuracy and consistency.

Based on the table 1, it can be said that the Tongke Tongke village budget realization report, Sinjai Regency has presented information related to the realization of LRA income, expenditure, transfer, surplus/deficit which is guided by Peraturan Pemerintah Nomor 43 Tahun 2014 Pasal 100;

Funding for village development, empowerment, governance, and community development accounts for at least 70% of the overall village budget.

The following activities use up to 30% of the overall village budget:

Rewarding the heads of Rukun Warga (RW) and Rukun Tetangga (RT).

Operational costs and benefits of the Village Consultative Body (BPD).

Basic salary and allowances received by the village head and his/her apparatus.

Operational costs of the village government.

In addition, the preparation of the 2024 APBDes has followed the provisions stipulated in the Regulation of the Minister of Home Affairs (Permendagri) Number 113 of 2014. The presentation of the budget in the APBDes is also in line with these provisions, which are also consistent with the items in the APBDes Realization Report and Peraturan Pemerintah Nomor 43 Tahun 2014 which regulates the mechanism for channeling village expenditure. Tongke-Tongke Village has fulfilled the provisions of the law related to apparatus expenditure by allocating 30% of the village budget for apparatus expenditure and 70% to support community development, governance, village development, and community empowerment. This finding shows the serious commitment of the Tongke-Tongke Village Government in an effort to improve the welfare of its citizens.

Description	Budget (Rp)	Realization (Rp)	Over/Under (Rp)	Percentage (Rp)
<b>INCOME</b>				
Village Original Income	881.000	881.000	0	100%
Business Results	881.000	881.000	0	100%
Village Transfer	2.145.811.062	2.145.811.062	0	100%
Village Fund	1.033.353.000	1.033.353.000	0	100%
Share of Regional Tax and Retribution Proceeds	48.490.019	48.490.019	0	100%
Village Funds Allocation	1.063.968.043	1.063.968.043	0	100%
Other Village Revenues	0	753.353	-753.353	0%
Bank Interest	0	753.353	-753.353	0%
<b>TOTAL INCOME</b>	<b>2.146.692.062</b>	<b>2.147.445.415</b>	<b>-753.353</b>	<b>100,04</b>
<b>SHOP</b>				
Field of Village Government Implementation	324.165.293.980	324.165.293.980	0	100%
Village Development Implementation Division	602.199.500	516.608.621	85.590.879	85,79%
Village Disaster, Emergency and Management	18.000.000	18.000.000	0	100%
<b>AMOUNT OF SPENDING</b>	<b>324.785.493.480</b>	<b>324.699.902.601</b>	<b>85.590.879</b>	<b>99,97</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-322.638.801.418</b>	<b>-322.552.457.186</b>	<b>-86.344.232</b>	<b>-</b>
<b>FINANCING</b>				
Village Financing Revenue	49.415.311,50	49.415.311,50	0	
SILPA Precious Year	49.415.311,50	49.415.311,50	0	
<b>NET FINANCING</b>	<b>49.415.311,50</b>	<b>49.415.311,50</b>	<b>0</b>	
<b>CURRENT YEAR</b>	<b>-322.589.386.106,50</b>	<b>-322.503.041.874</b>	<b>-86.344.232</b>	
<b>SILPA</b>				

Source : Tongketongke.desa.id, 2024

**Gambar 1.** Tongke-Tongke Village Budget Realization Report 2024.

## 5. Conclusion

The Tongke-Tongke Village Government has implemented accounting policies in accordance with applicable laws and regulations. This commitment is reflected through the utilization of Sikdeudes, a village-based accounting information system, in the preparation of financial accountability reports. Tongke-Tongke Village's culture of gotong royong and togetherness strongly supports the village government in planning and managing village finances effectively. The community's willingness to participate in village financial and development planning is a clear reflection of this synergy. The accounting system put in place by the village government has made reference to the concepts of openness and public accountability, according to the findings of a study on the use of public sector accounting in Tongke-Tongke Village. In order to maximize the benefits of good governance, community involvement in budget planning and monitoring also needs to be strengthened. It is anticipated that village financial governance will improve in effectiveness, efficiency, and accountability with ongoing training and a greater comprehension of government accounting standards by village authorities.

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