

ACCOUNTABILITY VS TRANSPARANCY: WHO IS IN CONTROL IN THE FINANCIAL MANAGEMENT OF NONPROFIT INSTITUTIONS?

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Abstract

The research aims to identify the influence of quantitative accountability, economic transparency, and internal control on the monetary control of non-profit organizations operating in network disciplines in Indonesia. The combination of accountability and transparency in financial management and accountability systems is used as a theoretical framework. The design/methods/techniques to be used in the study include quantitative methods. Data collected through the distribution of Google forms and manual questionnaires to respondents and the test tool used by Partial Least Square (PLS) based on financial accounting standards (ISAK) 35 proves that financial accountability and transparency systems affect Financial Management and Accountability. Accountability and transparency policies and practices are carried out. The results of this study are accountability has a significant effect on financial management, transparency has no significant effect on financial management and internal control has a significant effect on financial management. This research contributes to understanding the policy implementation and practice of liability and transparency in monetary control of non-profit groups, particularly in the Association environment, by demonstrating that the financial accountability system used today is aligned with applicable accounting standards. This research addresses the effect of economic taxation, economic surveillance, and price range transparency on monetary control. The results showed that the monetary responsibility of the organization using the traditional approach and not by ISAK 35 Accountability and Transparency developed so that it does not reflect management and accountability according to accounting standards. The financial position and cash flow statements show that there is no responsibility and the lack of transparency regarding financial management is proof of this.

Keywords: Accountability, Transparency, Financial Management, Nonprofit Organization

INTRODUCTION

In the financial management of nonprofits, accountability and transparency play an important role, but they serve different functions and are controlled by different mechanisms. Accountability ensures that a non-profit organization is accountable to its stakeholders, including donors, beneficiaries, and regulatory bodies, for the proper use of funds and achievement of objectives. This is particularly important as a lack of financial accountability can put the achievement of objectives and operational efficiency at risk (Fitri & Arza, 2023). Transparency, on the other hand, involves clear, open, and accessible disclosure of financial information, which helps build trust and prevent fraud (Trisnarningsih & Fitria, 2024). Effective financial management in non-profit organizations requires a balance between accountability and transparency. For example, NGOs should adopt financial management practices that ensure funds are directed to their intended purpose, thereby increasing accountability (Ferati, 2022). In addition, the competence of officials and internal control systems significantly impact financial management, ensuring accountability and transparency are maintained (Tjandra et al., 2024). Smaller non-profit organizations often struggle with these aspects due to limited resources, which can hamper their control mechanisms and transparency efforts. Moreover, transparency and accountability, along with community participation, positively influence development and help regions become more self-reliant (Jaurino et al., 2019). Therefore, while accountability is often controlled through internal policies and external regulations, transparency is managed through systematic financial disclosure and open communication. Both are critical to effective financial management for nonprofits, ensuring that the organization operates efficiently, ethically, and in line with its mission and objectives.

The interpretation of the period ‘no longer for profit’, which was originally contained in PSAK No 45, was modified by DSAK IAI in ISAK No 35 to Non-Profit with the idea that in reality the main activity is not profit-oriented, but that does not mean it is not always profit-making (non-profit). The characteristics of not-for-profit organizations are very different from those of business organizations. The main fundamental difference lies in the way the organization obtains the resources it needs to carry out its various operating activities. Non-

profit organizations obtain resources from donations from members and other donors who do not expect any return from the organization.

Financial statements are used by stakeholders which means all organizations including not-for-profit, such users consider: a) The services provided by the not-for-profit organization and its potential to be retained to offer the services offered; b) Techniques for managers to fulfill their responsibilities and achieve performance.

A company's capacity to maintain to provide an offer is communicated through a statement of monetary function that presents data on assets, liabilities, net assets, and facts about the relationships among those elements. This announcement should give individually each restricted and unrestricted internet property. The manager's accountability for his or her capacity to manage the organization's sources obtained from donors is provided through the statement of activities and cash flow announcement. The sports statement should provide statistics regarding changes in the company's internet property.

The research discussed focuses on examining the policies and practices, governance, and operations of Non-Profit financial institutions in organizations. Management, and Accountability of Non-Profit Financial Institutions in Internet Associations. This study uses a combined approach of accountability and transparency in financial management and accountability systems as its theoretical framework. This study aims to assess the extent to which accountability and transparency policies and practices are implemented.

The purpose of this announcement is to control the financial reporting of not-for-profit companies. With reporting standards in place, it is expected that the current financial statements of not-for-profit companies can be more easily understood, have relevance, and have high comparability. By identifying efforts to increase liability and transparency in financial management and accountability in organizations, this study seeks to provide insight into the current state of financial accountability and transparency in non-profit institutions. the background to the need to increase liability and transparency in the financial control of non-profit entities the history of the establishment of the Association and the evolution of open and responsible receipt of financial funds.

The reason for the economic role statement is to provide facts about property, liabilities, and net assets and record the relationships among these factors at a particular time.

The data in the economic role statement, used in conjunction with the disclosures and information in other economic role statements, can help donors, contributing employers, creditors, and others to evaluate; the organization's capacity to offer services on an ongoing basis and its liquidity, financial flexibility, capacity to meet obligations, and need for external funding.

The problem formulation in this study consists of does liability, transparency, and internal management practices have an impact on the financial management of non-profit organizations. Therefore, it can be concluded that the purpose of this research is to find out and prove empirically that accountability practices have a positive impact on financial management, to find out that transparency practices have a positive impact on financial management, and to find out that internal control has a positive impact on financial management. The novelty in this research lies in terms of the sample, namely companies that are members of the Internet Services Association in Indonesia and this research is more comprehensive in the relationship between accountability and transparency practices on financial management organized by the Internet Services Association.

REVIEW OF LITERATURE

There is a research gap that finds that the accountability and transparency of financial management in the financial statements of non-profit organizations are still not following ISAK 35, and still using many traditional systems [6]. Meanwhile, the research found that financial accountability and transparency are in accordance with ISAK 35 which shows that competent, adequate, and reliable human resources will support all responsible financial management activities (Indriasih et al., 2022). Financial regulations and rules for not-for-profit organizations are critical as operations are required to be transparent and accountable and to ensure the Company's financial management is effective and reliable. Improved financial health reduces the risk of legal issues arising from audits conducted by government or other regulatory bodies. This supports research (Moreno-Albarracín et al., 2021) which provides insight into the importance of following applicable accounting regulations.

Stewardship Theory

Stewardship theory is a theory that states that managers or managers of the Company act with greater value on the long-term success and achievement of the Company's goals than on their interests. This theory is an important concept, especially in non-profit management and operations. As a foundation for managers to manage the Company's resources responsibly, maintain transparency, and provide trust to stakeholders. Referring to the theory, management suggests a strong correlation between agency satisfaction and achievement (Indriasih et al., 2022). Non-profit success can be achieved through the best efforts of managers and the top level to use value. The stewardship theory is based on three assumptions: limited rationality, common interest, and supervision.

Agency Theory

Agency theory, coined by Jensen and Mecklin in 1976, assumes that there is a potential conflict of interest between the owners of an organization and certain service providers (agents). The agent usually has more information about the day-to-day operations of the organization than the principal, which can lead to a lack of transparency and potential manipulation of information. With the agent as the supervisor and the principal as the owner, the principle of business enterprise emphasizes the importance of control mechanisms to ensure that managers act following the interests of the owner and do not take steps that will damage the non-profit organization. especially based on the idea of organization, economic management should be fully monitored to ensure that the control of financial resources is in accordance with current regulations and policies (Fitri & Arza, 2023).

Not-for-profit companies face major disclosure challenges such as a lack of guidance on how to disclose information, leading not-for-profit companies to develop specialized and voluntary disclosure practices (Ortega-Rodríguez et al., 2020). To deal with the challenge of lack of guidance on how to disclose information is to improve internal control over compliance with applicable laws and regulations. Superior internal controls can improve the efficiency of nonprofit operations, reduce waste of resources, and facilitate the achievement of objectives. This supports research (Pujiono et al., 2016) assessment is completed through manipulation when allocating appropriate financial funds, with the help of supervising and

controlling initiatives that may be proposed, cultivating employees or professionals in financial subjects. Thus, the framework can be described as follows:

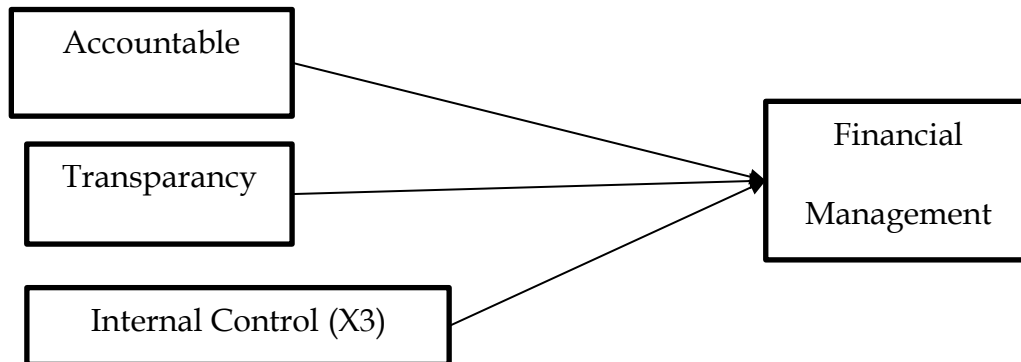


Figure 1
Conceptual Framework

Impact of Accountability on Financial Management

Research from (Safkaur, 2023), (Moreno-Albarracín et al., 2021), and (Trisnawati, 2019) found that accountability has a positive effect on financial management. Increased accountability in financial practices can help improve transparency performance in non-profit financial management. Positive contributions reflect management and accountability following accounting standards and demonstrate a commitment to managing and being accountable for finances following traditional approaches. For-profit companies can gain greater public trust and support fundraising efforts. It is therefore important for not-for-profit companies to pay attention to good accountability practices in financial management to ensure the sustainability and growth of their companies. Increasing the accountability of non-profit companies can have a positive impact on increasing public trust and ensuring that the funds managed are used appropriately and accurately in accordance with applicable regulations. Based on stewardship theory, accountability in financial management by prioritizing common interests, supervision, and transparency. Being responsible for performance and complying with appropriate regulations can achieve the goals and objectives of financial management of non-profits.

H1 = Accountability has a positive impact on financial management

Impact of Transparency on Financial Management

Based on agency theory, transparency can facilitate the work contract between agents and principals because the number of accessible information media can assess whether or not financial management is allocated in accordance with the laws and regulations contained in non-profit companies. The results of research (Fitri & Arza, 2023) reveal that transparency has a positive effect on financial management, but is not significant due to the lack of transparency in companies in providing information about asset management functions. But this is inversely proportional to research (Riswanda et al., 2023) and (Safkaur, 2023) getting the results of transparency has a positive effect on financial management. This means that transparency in financial management practices can have a positive impact, with transparency that is carried out properly accompanied by honesty so that it can create trust among stakeholders. With transparency, responsibility and accountability for financial management are clear and measurable. Agency theory supports the effect of transparency on financial management. The more transparent a non-profit company reports operational activities, the more stakeholders invest in the non-profit company. The impact of the disclosure of factual and accurate information is that stakeholders monitor and assess that the manager's performance has improved.

H2 = Transparency has a positive impact on Financial Management

Impact of Internal Control on Financial Management

Research by (Artini & Putra, 2020) obtained that internal management practices no longer have a substantial influence on monetary management due to the lack of opportunity evaluation limits and tolerances and the lack of adequate separation of duties. Meanwhile, research conducted by (Fitri & Arza, 2023) accepts that internal controls have a tremendous effect on economic control. The reality is that an effective internal control machinery facilitates to ensure that economic operations are performed efficiently, accurately, and in accordance with rules and regulations. By implementing proper internal controls, such as segregation of duties, regular monitoring, and clear procedures, a company can reduce the risk of errors, fraud, and mismanagement in its financial processes. Based on agency theory, the employer has an interest in having the invested price range provide maximum income, while the supervisor has an interest in the income of the company owner's funds. This war of

interests can be resolved by increasing transparency and supervision in monetary control. The better the supervision of the internal management of a not-for-profit company, the better the compliance with regulations in the economic control of not-for-profit organizations.

H3 = Internal Control has a positive impact on Financial Management

RESEARCH METHOD

This research was conducted using quantitative research techniques. The data used in the research on accountability and transparency in non-revenue monetary control is primary information obtained directly from respondents, namely contributors as the main population. This primary data was accumulated through the distribution of a Google questionnaire to respondents to obtain the desired facts listed with the practice of accountability, transparency, financial management, and non-profit financial policies. The criteria used to select a minimum of 120 respondents that meet the objectives such as active members of the organization who have knowledge of finance and have experience related to accountability, transparency and internal control. A questionnaire distribution using Google Forms will be distributed to the selected respondents to collect primary data related to accountability practices, transparency, and non-profit financial policies.

Table 1
Operational Definition of Variables

Variable	Definition
Accountable	The level of openness and responsibility for financial management and publishing financial reports to the management level of the organization in the accountability process and the level of clarity of financial responsibility.
Transparency	Regarding the openness and clarity of financial information submitted to external parties, as well as the ease of information on the details of the information submitted and the level of clarity of presentation of financial information.
Internal Control	This is a process achieved through different controls and personnel, designed to provide reasonable assurance of the success of the 3 classes of objectives, in particular; 1) Reliability of financial information, 2) Compliance with applicable laws and regulations, 3) Effectiveness and efficiency of operations
Financial Management	Related to financial management practices and the level of adherence to accounting principles measured through questions related to financial management policies, implementation of accounting principles and the level of fit model of financial statements with applicable SAK compliance

Table 2
Variable Operational Measurement

Variable	Indicators	Scale
Financial Management (Safkaur, 2023)	<ul style="list-style-type: none"> - financial control is within your price range, warding off waste and unproductive spending - budgetary control becomes effective, all centralized programs produce results - Greater financial allocation orientated towards Member service interests - financial management is done frivolously not only concentrated on positive institutions 	Interval
Accountability (Safkaur, 2023)	<ul style="list-style-type: none"> - The course of strategic plans and popular policies in non-revenue organizations is the basis for handling finances. - Transparency of budget management measures within its core unit elements. - Public interest and sophistication are key concerns and issues in financial management - performance outcome indicators that will be carried out, linked to, and have been used to evaluate price range control and design - methods and responsibilities in price range design are frequently monitored - price range management is accountable to a better authority 	Interval
Transparency (Safkaur, 2023)	<ul style="list-style-type: none"> - I no longer consider that information provided to the general public has advanced the transparency of budget management. - clean access to documents on budget management - Budget transparency can accommodate and improve proposals. - Timely reporting of annual budget accountability - A form of transparency in financial management is the submission of economic reviews of non-revenue generating companies. - Ease of public obtaining information on policy updates 	Interval
Internal Control (Amalia, 2022)	<ul style="list-style-type: none"> - Control Environment There is a mechanism to routinely monitor and assess the effectiveness of internal controls related to financial management. - Risk Assessment Risk assessments conducted using systematic and well-documented methods - Control Activities Not-for-profit corporate organizations design and implement mitigation plans to address risks identified in budget management - Information and Communication Findings from this monitoring are used to improve and enhance internal controls. - Monitoring This oversight involves various parties including management, internal and external auditors 	Interval

RESULTS AND DISCUSSION

After distributing the questionnaires, this research obtained a sample of 120 respondents with the right target

Table 3
Respondent Profile

Item	Number (Individual)	
Gender	Male	63
	Women	57
Age's	20 – 30 old	37
	31 – 40 old	51
	41 - 50 old	25
	>51 old	7
Job Placement	Association of Non-Profit Organisations	19
	Company Association Member	101

Source: Data Processed (2024)

Descriptive Statistics

Table 4
Results of Descriptive Statistics

Variable	N	Min	Max	Mean	Std. Deviation
Accountability (X1)	120	18	30	25,95	2,93
Transparency (X2)	120	15	30	25,31	3,45
Internal Control (X3)	120	15	25	21,45	2,80
Financial Management (Y)	120	12	20	17,55	2,09

Source: Data Processed SPSS 25 (2024)

Validity & Reliability Test

Table 5
Validity & Reliability Test Results

Variable	Indicators	Sig.	Cronbach Alpha	Description
Accountability	AK_1	0,000	0,779 > 0,60	Valid and Reliable
	AK_2	0,000		Valid and Reliable
	AK_3	0,000		Valid and Reliable
	AK_4	0,000		Valid and Reliable
	AK_5	0,000		Valid and Reliable
Transparency	TR_1	0,000	0,781 > 0,60	Valid and Reliable
	TR_2	0,000		Valid and Reliable
	TR_3	0,000		Valid and Reliable
	TR_4	0,000		Valid and Reliable

	TR_5	0,000		Valid and Reliable
	TR_6	0,000		Valid and Reliable
Internal Control	PI_1	0,000	0,810 > 0,60	Valid and Reliable
	PI_2	0,000		Valid and Reliable
	PI_3	0,000		Valid and Reliable
	PI_4	0,000		Valid and Reliable
	PI_5	0,000		Valid and Reliable
Financial Management	PK_1	0,000	0,820 > 0,60	Valid and Reliable
	PK_2	0,000		Valid and Reliable
	PK_3	0,000		Valid and Reliable
	PK_4	0,000		Valid and Reliable

Source: SPSS Data Processing 25 (2024)

Classical Assumption Test

Normality Test

Table 6
One Sample Kolmogorov Smirnov Test

Asymp. Sig.		0,008	
Monte Carlo Sig. (2-tailed)	Sig.	0,205	
	99% Confidence Interval	Lower Bound	0,195
		Upper Bound	0,215

Source: SPSS 25

It can be concluded that the data has been distributed normally because the Monte Carlo significance value > 0.05

Heteroscedasticity Test

Table 7
Coefficients

	Unstandardized Coefficients		Significance	Description
	B	Std. error		
(Constant)	1,08	0,748		
Accountability (X1)	0,081	0,045	0,078 > 0,05	No symptoms of heteroscedasticity
Transparency (X2)	-0,01	0,038	0,623 > 0,05	No symptoms of heteroscedasticity
Internal Control (X3)	-0,07	0,057	0,181 > 0,05	No symptoms of heteroscedasticity

a. Dependent Variable: ABRES1

b. Source: Data Processed SPSS 25 (2024)

Autocorrelation Test

Table 8
Model Summary

Model	k	n	dL	dU	4-dU	4-dL	DW	Result
1	3	120	1,65	1,75	2,25	2,35	2,238	Non Autocorrelation

Source: Data Processed SPSS 25 (2024)

Hypothesis Test

Multiple Linear Analysis

Table 9
Coefficient

Model	Unstandardized Coefficient		t	Sig	Result
	B	Std. error			
(Constant)	3,99	1,181	3,38		
Accountability (X1)	0,192	0,072	2,68	0,008	H1 Accepted
Transparency (X2)	0,068	0,059	1,14	0,253	H2 Rejected
Internal Control (X3)	0,319	0,90	3,54	0,001	H3 Accepted

a. Dependent Variable: Financial Management

Then the Multiple Linear Regression equation is concluded as follows:

$$\text{Financial Management (Y)} = 3.99 + 0.192 (X1) + 0.068 (X2) + 0.319 (X3) + e$$

Where:

- a = Constant
- X1 = Accountability
- X2 = Transparency
- X3 = Internal Control
- e = error

Determination Coefficient Test

Table 10
Model Summary

Model	R	R Square	Adjusted R Square
1	0,748	0,560	0,549

- a. Predictors: (constant), Internal control, Transparency, Accountability
- b. Dependent variable: Financial Management

Judging from the adjusted R square value obtained 0.549 or equal to 54.9%, it is proven that testing has a significant effect on financial management. The rest of the remaining 45.1% is influenced by other variables outside this research.

F Test

Table 11
ANOVA

Model		Sum of Square	df	Mean Square	F	Sig
1	Regression	293,38	3	97,79	49,255	0,000
	Residual	230,31	116	1,98		
	Total	523,70	119			

- a. Predictors: (constant), Internal control, Transparency, Accountability
- b. Dependent variable: Financial Management

Source: Data Processed SPSS 25 (2024)

Judging from the significance value of $0.000 < 0.05$, it means that simultaneously the variables of accountability, transparency, and internal control have a significant effect on financial management.

T Test

Judging from Table 9. The coefficient can be interpreted as the effect of the dependent variable on the dependent variable as follows:

- a. The coefficient owned by accountability is 0.192. Indicates that if accountability is 1%, financial management increases by 0.192. The positive sign indicates that the higher the accountability, the higher the financial management of the non-profit company. The significance value of $0.008 < 0.05$ means that accountability has a significant impact on financial management has been proven. This supports research conducted by (Safkaur, 2023), (Moreno-Albarracín et al., 2021), and (Trisnawati, 2019) accountability factors have a positive impact on financial management because accountability is initiated by 2 factors, namely system factors and people factors. Non-profit companies involve a management system from the internal side by the management board that manages funding control. High management commitment to accountability and transparency creates a non-profit company to increase the responsibility of its performance and actions to the authorities.

- b. The coefficient owned by transparency is 0.068. Indicates that if transparency is 1% then financial management increases by 0.068. A positive sign indicates that high transparency is carried out by non-profit companies, increasing the financial management of non-profit companies. The significance value of 0.253 which means that transparency has no significant impact on financial management is not proven. This supports research conducted by (Riswanda et al., 2023) that nonprofit companies publishing their financial statements to improve the welfare of the general public is accepted as right by making nonprofit organizations more prosperous by providing a high-quality impact on the sustainability of their operations. However, this research does not support the research of (Darwis et al., 2022) suggesting that transparency that is unclear and difficult to understand will not influence the behavior and decisions of financial managers. Preparation of financial statements that are not presented accurately and honestly decides that the non-profit company will not continue the funding activity.
- c. The internal control coefficient is 0.319. Indicates that if internal control is 1%, financial management will increase by 0.319. The positive sign indicates that growing internal control increases financial management. The significance value of 0.001 which means that internal control has a significant effect on financial management has been proven. This supports research by (Artini & Putra, 2020) and (Sari et al., 2020) found that a strong internal control system makes management ready for rapid monetary changes, competition, changing consumer demands, and fraud. The internal control of the non-profit company has been maximized through the performance of the supervisory board, the more targeted the internal funding activities of the non-profit financial management itself.

CONCLUSION

It can be concluded that accountability has a significant positive impact on financial management, transparency has no significant impact on financial management and internal control has a significant positive impact on financial management. Financial management in non-profit organizations has been significantly presented accurately and following related

regulations. Sources of funding that not only come from the sale of products or services but also from fundraising activities and assistance from other organizations are disclosed in the financial statements. The purpose of this funding activity is to obtain the funds necessary for the organization's operations to achieve the objectives of the not-for-profit company. Non-profit organizations are supervised by a board of trustees.

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