



The Role of Management Accounting in Improving Program Effectiveness, Financial Accountability, and Resource Allocation in Namo Simpur Village Government

Peran Akuntansi Manajemen dalam Meningkatkan Efektivitas Program, Akuntabilitas Keuangan, dan Alokasi Sumber Daya pada Pemerintah Desa Namo Simpur

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Article Info

Article history:

Received: 25 Februari 2026

Accepted: 16 Maret 2026

Published: 23 Juni 2026

Keywords: *management accounting; program effectiveness; financial accountability; resource allocation, village government*

DOI: [10.37859/jae.v16i1.11154](https://doi.org/10.37859/jae.v16i1.11154)

JELClassification: H83, M41, H61

Abstract

This study aims to analyze the role of village management accounting in improving program effectiveness, financial accountability, and resource allocation in Namo Simpur Village. The research uses a quantitative causal associative approach. Data were collected through questionnaires from 31 village officials involved in financial management and program implementation. Data analysis involved applying classical assumption tests, simple linear regression, and partial significance tests. The results indicate that management accounting has a positive and significant role in supporting the effectiveness of program implementation, enhancing financial management accountability, and helping to allocate resources more effectively and efficiently. This study concludes that the implementation of management accounting is an important factor in improving the quality of village governance.

Penelitian ini bertujuan untuk menganalisis peran akuntansi manajemen desa dalam meningkatkan efektivitas program, akuntabilitas keuangan, dan alokasi sumber daya Desa Namo Simpur. Penelitian ini menggunakan pendekatan kuantitatif jenis asosiatif kausal. Data dikumpulkan melalui kuesioner terhadap 31 aparatur desa yang terlibat dalam pengelolaan keuangan dan pelaksanaan program desa. Analisis data dilakukan menggunakan uji asumsi klasik, regresi linier sederhana, dan uji signifikansi parsial. Hasil penelitian menunjukkan bahwa akuntansi manajemen berperan positif dan signifikan dalam mendukung efektivitas pelaksanaan program, meningkatkan akuntabilitas pengelolaan keuangan, serta membantu alokasi sumber daya secara lebih efektif dan efisien. Penelitian ini menyimpulkan bahwa penerapan akuntansi manajemen merupakan faktor penting dalam meningkatkan kualitas tata kelola desa.

INTRODUCTION

The Indonesian government continues to strive to strengthen village development through fiscal decentralization policies and the distribution of Village Funds (DD) in accordance with UU No. 6 Tahun 2014 concerning Villages (BPK RI, 2014). The primary objective of this policy is to improve the welfare of rural communities by enhancing the effectiveness of development programs, improving financial accountability, and managing resources efficiently and sustainably. Within this framework, villages are viewed as the front line of national development, making good village financial management a key factor in the success of development efforts.

However, in practice, village financial management still faces various challenges. Common issues include the implementation of weak accounting systems, limited competence of village officials, and low utilization of managerial information in planning and financial decision-making. These conditions can reduce the effectiveness of village programs and weaken the accountability of public fund management.

Previous studies have shown that the effectiveness and accountability of village financial management remain suboptimal. Meme Rukmini et al. (2024) found that although village fund management has complied with regulations, limitations in human resources and infrastructure remain major obstacles. Kurniawan et al. (2025) also stated that the implementation of accounting systems in villages has been in accordance with regulations but is hindered by officials' technical capabilities and network instability. Uchi Lilla Qadri et al. (2026) also identified similar issues, namely the imbalance between revenue effectiveness and village expenditure efficiency. This suggests a disconnect between planning and budget implementation, which results in consistently low outcomes of village development programs.

Within the framework of transparent and accountable financial governance, Ardilla Nasution et al. (2024) and Bella Novilia Putri et al. (2024) emphasized that accountability and transparency significantly impact the effectiveness of village fund management. However, the implementation of these principles in practice remains suboptimal in many villages. Other studies indicate that the competence of village officials, the effectiveness of internal control, and the quality of financial reporting play crucial roles in improving village financial accountability. Ni Ketut Mega Erwati Dewi et al. (2024) as well as Siti Nuridah Pasaribu et al. (2023) demonstrate that the quality of human resources and the accounting systems used have a positive influence on accountable village fund management.

From a management accounting perspective, it is defined as an information system that presents financial and non-financial data to internal parties within the organization to support planning, control, and performance evaluation. Hansen and Mowen (2018) emphasize that the primary function of management accounting is to provide managers with relevant and timely information to support effective and efficient decision-making.

Conceptually, management accounting plays an important role in planning, controlling organizational activities, and decision-making. Through these functions, management accounting ensures the optimal use of organizational resources to achieve the targeted goals.

In the public sector, management accounting not only focuses on cost efficiency but also helps improve transparency and accountability in budget management. Mardiasmo (2021) shows that management accounting in the public sector supports the implementation of performance-based management by developing performance indicators, reporting systems, and evaluating the effectiveness of government activities.

In line with this, Nayla Aulia Qisthy et al. (2025) emphasize that management accounting practices in the public sector can improve efficiency, cost control, and government performance evaluation. However, the study also shows that most management accounting research continues to focus on central and regional government organizations, while its application at the village level remains limited. In fact, villages are government entities that directly manage public funds and have a relatively high level of complexity in financial decision-making. Additionally, Nayla Aulia Qisthy et al. (2025) reveal that limitations in technical training, low levels of understanding among officials, and resistance to change are major challenges to implementing management accounting in the public sector. This condition becomes increasingly relevant in the context of village governments, which have limited resources and diverse characteristics among their officials, creating a research gap that warrants deeper exploration.

Research related to village financial systems has focused more on aspects of information systems and administrative accountability. Wandira Atmaja et al. (2021) show that Siskeudes effectively improves accountability despite still facing technical issues. Novanda Cahya Pramita et al. (2024) conclude the village financial system has a positive impact on accountability and the performance of village governments, owing to transparency and efficiency in managing public funds. However, these studies have not specifically examined the role of management accounting as a managerial information system that supports planning and decision-making at the village level.

The effectiveness of the village program reflects how well the village government carries out development activities in accordance with the goals, plans, and community needs. From the perspective of the Management Control System (MCS), management accounting provides information that supports planning, monitoring, and evaluating organizational activities (Anthony et al., 2014). Management accounting information enables village officials to monitor the implementation of development programs and assess whether these programs have achieved the expected outcomes. The availability of structured financial and operational information helps decision-makers ensure that village programs are implemented effectively and in line with development priorities. Mahmudi (2019) states that effectiveness is the level of an organization's success in achieving planned results by utilizing resources optimally, which is measured not only by the achievement of outputs but also by the tangible benefits felt by the community.

Based on the description, the research hypotheses are formulated as follows:

H0: Village management accounting has no positive effect on the effectiveness of village programs.

H1: Village management accounting has a positive effect on the effectiveness of village programs.

Village financial accountability refers to the obligation of the village government to manage public funds transparently and responsibly in accordance with applicable regulations. In the context of agency theory, the village government acts as an agent responsible for managing public resources on behalf of the community as the principal (Panda & Leepsa, 2017). This relationship requires transparency and accountability to reduce information asymmetry between the agent and the principal. Management accounting provides reliable and relevant financial information that supports transparent reporting and enables the village government to demonstrate accountability in the management of public funds. Mahmudi (2019) emphasizes that financial accountability and performance accountability are interconnected in building public trust in the performance of village officials.

Based on the above explanation, the research hypothesis is formulated as follows:

H0: Village management accounting has no positive effect on village financial accountability. H1:

Village management accounting has a positive effect on village financial accountability.

In addition to effectiveness and accountability, resource allocation also represents an important aspect of village financial management. The concept of information usefulness explains that management accounting provides information useful for decision-making processes (Cascino et al., 2021). Through management accounting information, village officials can evaluate development priorities, analyze costs and benefits, and allocate resources more efficiently. The availability of such information allows decision-makers to allocate village resources according to development priorities and community needs, thereby improving the efficiency of resource utilization. Mahmudi (2019) states that the allocation of public resources must be carried out efficiently, economically, and results-oriented to provide optimal benefits for the community.

Based on this explanation, the research hypothesis is formulated as follows:

H0: Village management accounting has no positive effect on village resource allocation.

H1: Village management accounting has a positive effect on village resource allocation.

Overall, the study aims to empirically examine the role of management accounting in the effectiveness of programs, financial accountability, and resource allocation in villages, using Namo Simpur Village Government as a case study. It is expected to offer both theoretical contributions and practical recommendations for enhancing village financial management governance.

RESEARCH METHOD

This research employs a quantitative approach with an associative causal design to analyze the role of village management accounting in relation to program effectiveness, financial accountability, and resource allocation in the village. This approach enables objective measurement of variables using numerical methods data, enabling systematic analysis of the relationships between

variables. The study aims to examine how management accounting influences program effectiveness, financial accountability, and resource allocation within the village government of Namo Simpbur.

The research population consists of 49 village officials at the Namo Simpbur Village Government, with a sample of 31 respondents involved in financial management and program implementation in the village. This study employs a non-probability sampling technique with a limited census approach. Data were collected using a structured questionnaire distributed to respondents who are directly involved in village administration and financial management. The collected data were analyzed using statistical techniques to determine the causal relationship between variables. The influence testing is conducted through simple regression analysis, supported by validity and reliability tests using Cronbach’s Alpha to ensure the quality of the research instrument (Ghozali, 2018). Classical assumption tests include normality and heteroscedasticity tests, while hypothesis testing is conducted using the t-test. Data analysis is performed using IBM SPSS Statistics version 25 as a supporting tool for data processing.

The research model used in this study is expressed through the following regression equations:

$$Y1 = \alpha + \beta X + \varepsilon$$

$$Y2 = \alpha + \beta X + \varepsilon$$

$$Y3 = \alpha + \beta X + \varepsilon$$

Where:

X = Management Accounting

Y1 = Program Effectiveness

Y2 = Financial Accounting

Y3 = Resource Allocation

α = Constant

β = Regression coefficient

ε = Error term

Through this model, the study evaluates the influence of management accounting on each dependent variable individually to understand its contribution to improving governance performance in the village government of Namo Simpbur. The data used are in accordance with the operational definitions and are presented in Table 1.

Table 1: Operational Definition and Variable Measurement

Variable	Operational Definition	Main Indicator	Scale
Management Accounting (X1)	Management accounting is an information system that provides financial and non-financial information to support planning, control, and decision-making within an organization (Anthony et al., 2014; Hansen & Mowen, 2018).	<ol style="list-style-type: none"> 1. Broadscope 2. Timeliness 3. Aggregation 	Likert
Program Effectiveness (Y1)	Program effectiveness refers to the level of success in achieving planned objectives through the optimal use of organizational resources (Mahmudi, 2019).	<ol style="list-style-type: none"> 1. Suitability of results and plans 2. Community participation 3. Impact on community welfare 	Likert
Financial Accountability (Y2)	Financial accountability is the obligation of the village government to manage and report public funds transparently and responsibly in accordance with applicable regulations (Mahmudi, 2019; Panda & Leepsa, 2017).	<ol style="list-style-type: none"> 1. Transparency of reporting 2. Compliance of reports with regulations 3. Openness to the public 	Likert
Resource Allocation (Y3)	Resource allocation is the process of distributing available resources efficiently and according to	<ol style="list-style-type: none"> 1. Fund allocation efficiency 2. Appropriateness of allocation with needs 	Likert

Variable	Operational Definition	Main Indicator	Scale
	development priorities to maximize public benefits (Cascino et al., 2021; Mahmudi, 2019).		

RESULTS AND DISCUSSION

Referring to the test results that have been conducted using IBM SPSS Statistics 25, the following information was obtained:

Table 2: Normality Test Results

		One-Sample Kolmogorov-Smirnov Test		
		Unstandardiz ed Residual	Unstandardiz ed Residual	Unstandardiz ed Residual
N		31	31	31
Normal Parameters ^{a,b}	Mean	.0000000	.0000000	.0000000
	Std. Deviation	.94744207	1.38146214	1.01132380
	Most Extreme Differences	Absolute Positive Negative	.271 .271 -.117	.156 .156 -.135
Test Statistic		.271	.156	.240
Asymp. Sig. (2-tailed)		.000 ^c	.054 ^c	.000 ^c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: Data processed with IBM SPSS Statistics 25, 2026

Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov test, the residual significance values for the financial effectiveness model (Y1) and resource allocation (Y3) are 0.000 (< 0.05), while for financial accountability (Y2) it is 0.054 (> 0.05). Therefore, some of the data are not fully normally distributed. However, given that the sample size is more than 30, the data can still be used for regression analysis, based on the Central Limit Theorem.

Table 3: Heteroscedasticity Test Results

		Coefficients ^a				
Dependent Variable	Model	B (Unstandardized Coefficients)	Std. Error	Beta (Standardized Coefficients)	t	Sig.
ABS_RES (Y1)	1 Constant	-6.603	2.059		-3.206	.003
	Management Accounting (X1)	.162	.046	.551	3.556	.001
ABS_RES2 (Y2)	1 Constant	-11.441	2.310		-4.953	.000
	Management Accounting (X1)	.278	0.51	.710	5.435	.000
ABS_RES3 (Y3)	1 Constant	-3.107	2.560		-1.214	.235
	Management Accounting (X1)	.086	.057	.270	1.511	.142

a. Dependent Variable: ABS_RES

Source: Data processed with IBM SPSS Statistics 25, 2026

Based on the heteroscedasticity test results, management accounting has a significant effect. The test results for the absolute residual value in the financial effectiveness model (Y1) with a significance value of 0.001 (< 0.05) indicate the presence of heteroscedasticity. Meanwhile, in the financial accountability (Y2) and resource allocation (Y3) models, the significance values are 0.142 (>0.05), indicating no signs of heteroscedasticity.

Table 4: Results of Simple Linear Regression Analysis

Dependent Variable	Model	Coefficients ^a				
		B (Unstandardized Coefficients)	Std. Error	Beta (Standardized Coefficients)	t	Sig.
Program Effectiveness (Y1)	1 Constant	18.186	3.841		4.735	.000
	Management Accounting (X1)	.137	.085	.287	1.616	.117
	1 Constant	11.620	5.600		2.075	.047
Financial Accounting (Y2)	Management Accounting (X1)	.298	.124	.408	2.409	.023
	1 Constant	10.928	4.100		2.666	.012
Resource Allocation (Y3)	Management Accounting (X1)	.219	.091	.409	2.412	.022

a. Dependent Variable: Y1, Y2, Y3

Source: Data processed with IBM SPSS Statistics 25, 2026

Based on the above analysis, the regression equations for each dependent variable are as follows:

$$Y1 = 0.137 + 18,186X1$$

$$Y2 = 11,620 + 0,298X1$$

$$Y3 = 0,219 + 10,928X1$$

The three equations indicate that management accounting has a positive influence on all dependent variables, as all regression coefficients are positive.

Table 5: Partial Significance Test Results (t-test)

Dependent Variable	Model	Coefficients ^a				
		B (Unstandardized Coefficients)	Std. Error	Beta (Standardized Coefficients)	t	Sig.
Program Effectiveness (Y1)	1 Constant	18.186	3.841		4.735	.000
	Management Accounting (X1)	.137	.085	.287	1.616	.117
	1 Constant	11.620	5.600		2.075	.047
Financial Accounting (Y2)	Management Accounting (X1)	.298	.124	.408	2.409	.023

Dependent Variable	Model	Coefficients ^a		t	Sig.	
		B (Unstandardized Coefficients)	Std. Error			Beta (Standardized Coefficients)
Village Resource Allocation (Y3)	Accounting (X1)					
	1					
	Constant	10.928	4.100		2.666	.012
	Management Accounting (X1)	.219	.091	.409	2.412	.022

a. Dependent Variable: Y1, Y2, Y3

Source: Data processed with IBM SPSS Statistics 25, 2026

Based on the results of data processing, management accounting has a significant effect on the effectiveness of village programs, financial accountability, and resource allocation. The significance value for program effectiveness is 0.000 (<0.05), for financial accountability is 0.023 (<0.05), and for resource allocation is 0.012 (<0.05). These results indicate that village management accounting has a positive and significant influence on all three dependent variables examined in this study.

The influence of management accounting on program effectiveness can be explained through the perspective of the Management Control System (MCS), which emphasizes the role of accounting information in planning, controlling, and evaluating organizational activities. In the context of village governance, management accounting provides structured financial and operational information that helps village officials plan development programs more systematically, monitor program implementation, and evaluate program outcomes (Anthony et al., 2014). Through this information, village officials are able to ensure that development programs are implemented in accordance with predetermined objectives and community needs. Therefore, management accounting functions as a management control mechanism that supports the effective implementation of village development programs. This finding is in line with Mahmudi (2019), who states that effectiveness reflects the ability of an organization to achieve its planned goals through the optimal utilization of available resources.

Furthermore, the significant relationship between management accounting and village financial accountability can be understood through agency theory and the concept of information usefulness. In the context of village governance, the village government acts as an agent responsible for managing public resources on behalf of the community as the principal. This relationship requires transparency and accountability to reduce information asymmetry between the agent and the principal. Management accounting systems produce reliable and relevant financial information that supports transparent reporting and facilitates the evaluation of financial management. As a result, village officials are able to prepare accountable financial reports and demonstrate responsible management of public funds. Therefore, management accounting contributes to strengthening financial accountability and increasing public trust in village governance (Mahmudi, 2019).

In addition, the significant effect of management accounting on resource allocation indicates that accounting information plays an important role in supporting managerial decision-making. According to the concept of information usefulness, management accounting provides cost and performance information that is useful for evaluating alternative programs and determining development priorities (Cascino et al., 2021). Through this information, village officials can allocate village resources more efficiently and effectively based on development priorities and community needs. Consequently, the availability of management accounting information helps minimize inefficient spending and improves the quality of financial management in village government.

These findings are also consistent with the principles of Islamic economics, which emphasize *maslahah* (public interest) and *amanah* (trust) in the management of public assets. The effective implementation of village programs, transparent financial accountability, and efficient resource allocation reflect the moral responsibility of village officials in managing public funds for the benefit of the community. In addition, the principles of justice (*'adl*) and the objectives of *maqashid syariah*, particularly *hifz al-mal* (protection of wealth), emphasize the importance of responsible financial

management. Therefore, the application of management accounting not only supports efficiency and accountability in public sector governance but also reflects Islamic values that emphasize justice, transparency, and the optimal utilization of public resources for societal welfare (Ritonga & Mawardi, 2025; Sugianto, 2020; Sumadi, 2025).

CONCLUSION

According to the study findings, village management accounting has a positive and significant impact on the program effectiveness, financial accountability, and resource allocation at the Namo Simpung Village Head Office. The implementation of good management accounting can provide relevant, timely, and structured financial and non-financial information, thereby assisting village officials in planning, controlling, and making financial decisions. This directly impacts the improved performance of village programs, greater transparency in financial reporting, and the appropriate use of resources in accordance with development priorities.

Additionally, this study's findings affirm that strengthening village-level management accounting is not solely focused on administrative aspects but also significantly contributes to overall improvements in village financial management quality. Management accounting serves as a tool for controlling and evaluating performance, encouraging more effective, efficient, and accountable village fund management. Therefore, the proper application of management accounting becomes a strategic element in achieving sustainable village development goals focused on community welfare.

SUGGESTION

Future research should aim to expand on these findings; the sample coverage and the number of respondents should be increased to improve the generalizability of the findings. Additionally, including other variables, such as village officials' capabilities, internal control systems, information technology implementation, or active community participation, can help gain a more comprehensive understanding. Considering the indication of heteroscedasticity in the village program effectiveness model, future studies are also advised to use more appropriate methodological approaches or estimation techniques to obtain more robust analytical results.

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