



# Pillars of Performance Improvement of Bawaslu Sidenreng Rappang Through Budget Accountability and Transparency

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## Abstract

This study aims to analyze the effect of accountability and transparency on the performance of Bawaslu Sidrap in managing the 2024 election budget. The research employs a quantitative descriptive approach with an associative design. The population includes all employees of Bawaslu Sidenreng Rappang Regency involved in the 2024 general election, and data were collected through questionnaires distributed via Google Forms. The results indicate that accountability achieved 77%, transparency 74%, and performance 74%, exceeding the expected value of 65%. Correlation analysis demonstrates that both accountability (X1) and transparency (X2) have a strong and significant relationship with Bawaslu performance (Y), with Pearson correlation coefficients of 0.679 and 0.722, respectively. The t-test shows that accountability significantly influences performance ( $p = 0.028 < 0.05$ ), whereas transparency does not show a significant effect ( $p = 0.62 > 0.05$ ). The F-test results confirm that accountability and transparency simultaneously have a significant effect on performance, suggesting that the variables complement each other when assessed together. These findings underscore the importance of strengthening accountability mechanisms to enhance Bawaslu's effectiveness in managing election budgets. Although transparency supports good governance, its independent effect on performance is limited. Therefore, integrated strategies focusing on accountability improvement are essential to optimize institutional performance and ensure credible and efficient budget management.

## 1. Introduction

Good governance has become a fundamental demand in the governance of public organizations in the modern era. In the context of Indonesia, where the majority of the population is Muslim, the implementation of good governance that is in line with sharia principles is an inevitable necessity. Principles such as amanah, tabligh, shiddiq, and fathanah are not only moral values, but also operational foundations in the management of public institutions (Azra 2020).

The concept of good governance that is currently developing is a manifestation of global efforts to create an administrative system that is more transparent, accountable, and responsive to the needs of the community (Jannah 2021). This development is inseparable from the demands of bureaucratic reform which requires a paradigm shift in the management of public organizations from traditional to more effective and efficient modern management.

From an Islamic perspective, good governance has strong roots in the fundamental teachings and values of religion. The concept of leadership and organizational management in Islam has been exemplified since the time of the Prophet (saw) and the caliphs, where principles such as justice ('adl), amanah (trust), and maslahat (public interest) became the main pillars in the administration of government (Adiwarman Karim 2019). The integration of modern good governance principles with sharia values has created a new paradigm in the management of public organizations (Nugroho 2022). This approach not only meets contemporary governance standards but also accommodates spiritual and moral values rooted in Islamic traditions. This is very relevant considering that the majority of Indonesia's Muslim population has high expectations for the application of Islamic values in various aspects of life, including in the governance of public organizations.



The implementation of sharia good governance in the Indonesian context has great potential to improve the quality of management of public organizations (Wahyudi 2023). This is supported by the fact that sharia values are in line with universal good governance principles such as transparency, accountability, and participation. The implementation of these values can strengthen the legitimacy and trust of the public in state institutions, especially in the context of resource management and decision-making.

Public budget management is a crucial aspect in realizing good governance. Every rupiah spent must be accountable and provide optimal benefits for the community. From a sharia perspective, public budget management is not only about efficiency and effectiveness, but also about fulfilling sharia principles such as justice (al-'adalah) and the public benefit (masalah 'ammah) (Mubarok 2021). Accountability and Transparency are the main pillars in healthy public budget management. These two principles are in line with Islamic teachings which emphasize the importance of honesty and accountability in managing trust. Public budget managers are not only administratively responsible to institutions, but also have moral responsibilities to society and spiritual responsibilities to Allah swt.(Rahman 2022)

The implementation of sharia principles in public budget management requires a comprehensive supervision mechanism, both internal and external supervision. This includes supervision from the aspect of compliance with regulations, efficiency in the use of the budget, to compliance with sharia principles. Effective oversight can prevent irregularities and ensure that the budget is used according to its purpose. Budget planning in the perspective of sharia must consider a clear scale of priorities (awlawiyyat ). These priorities are determined based on the level of needs and benefits for the wider community. This approach ensures that the budget allocation not only meets the administrative aspect, but also has an optimal

positive impact on the welfare of the community.

Sharia-based public budget management needs to be supported by adequate information and technology systems. The use of information technology can increase efficiency, transparency, and accountability in budget management. This is in line with sharia principles that encourage the use of the best ways in managing public resources.(Zulkifli 2023)

General elections as a manifestation of democracy require substantial budget management. Data from the Ministry of Finance shows that the 2024 Election budget allocation reaches IDR 71.3 trillion, which can be seen in the table below.

#### **Budgeting for the 2024 Presidential Election**

Year	Total Budget
2022	Rp. 1.995.102.000
2023	Rp. 8.174.967.000
2024	Rp. 11.525.817.000

The table above shows that in 2022, the government allocated funds of Rp. 1,995,102,000. In 2023, the election budget allocation will increase to Rp. 8,174,967,000. In 2024 when the peak of the election is held, the allocation will increase to Rp. 11,525,817,000. So that the total budget for the 2024 election at the Sidenreng Rappang KPU is Rp.21,695,886,000 which is divided in the last three years. The size of this budget demands management that is not only administratively accountable, but also in accordance with sharia principles considering that the majority of Indonesia's population is Muslim.

Election implementation activities, Bawaslu as a supervisory institution has a strategic role in ensuring effective and efficient use of the budget. The supervision carried out not only covers technical and administrative aspects, but also pays attention to aspects of compliance with sharia principles in each stage of budget use (Surbakti 2023). This is important considering the magnitude of responsibility in managing public funds allocated for elections.



The complexity of holding elections at the district/city level requires a careful and measurable approach to budget management. Every rupiah spent must be accountable and provide optimal benefits in supporting the implementation of elections with integrity. Sharia principles such as amanah and maslahat are important guidelines in ensuring the right use of the budget.

The effectiveness of the use of the election budget is also closely related to the quality of institutional governance. Bawaslu at the district/city level needs to build a strong internal control system based on sharia principles (Idayat 2022). The system includes careful planning, measurable execution, and ongoing evaluation to ensure each program and activity has an optimal impact. Innovation in election budget management is an urgent need in the digital era. The use of information technology in budget management and supervision can increase transparency and efficiency. However, the implementation of this technology must still pay attention to sharia principles and ensure that every innovation implemented supports the achievement of election goals with integrity.

The Election Supervisory Agency (Bawaslu) as a supervisory institution has a great responsibility in ensuring the implementation of elections with integrity. At the district level, such as Sidenreng Rappang, Bawaslu plays an important role in supervising each stage of the election and managing the supervision budget effectively. (BawasluRI 2023) The duties and functions of the Regency Bawaslu are not only limited to technical supervision of elections, but also include the management of organizational resources, including the budget. As an election organizer, Bawaslu is required to apply the principles of good governance in every aspect of its duties, starting from planning, implementation, to budget accountability (Supriyanto 2022). This is increasingly important considering the high public expectations for the performance of election supervisory institutions.

The Bawaslu of Sidenreng Rappang Regency faces complex challenges in carrying out its supervisory functions, ranging from the breadth of the supervisory area to limited resources. This situation demands innovation and efficiency in budget management to ensure the achievement of optimal supervision goals. The application of sharia principles in budget management is one of the approaches that can strengthen institutional accountability. As a public institution operating in an area with a majority Muslim population, the Bawaslu of Sidenreng Rappang Regency has a strategic momentum to integrate sharia values in its organizational governance<sup>3</sup>. The implementation of sharia good governance not only strengthens the legitimacy of the institution in the eyes of the public, but also provides a strong moral foundation in the management of the election supervision budget.

The success of Bawaslu in carrying out its supervisory function is highly dependent on its ability to manage resources optimally. The application of sharia good governance principles in budget management can be a catalyst to increase the effectiveness and efficiency of institutional performance. This in turn will contribute to the realization of elections with integrity and in accordance with the aspirations of the community.

Initial observations at the Bawaslu of Sidenreng Rappang Regency show several challenges in the implementation of sharia good governance. First, there is still a gap between sharia principles and budget management practices. Second, the internal supervision mechanism has not fully adopted sharia values. Third, there is no standard to measure the suitability of budget management with sharia principles. This implementation gap can be seen from several operational aspects of budget management. This situation reflects the need to build a more integrative system between modern administrative demands and sharia values. In addition, the lack of transparency in the management of the election budget leads the public to the issue of irregularities in fund management to the performance of Bawaslu in



supervising elections in Sidenreng Rappang Regency. Challenges in internal supervision are crucial issues that need special attention. The current supervisory system is still more focused on regulatory and administrative compliance aspects, while the sharia dimension has not yet become an integral part of the supervisory mechanism (Mahmud 2023). This has the potential to create a gap in ensuring the suitability of budget management with sharia principles.

The annual performance evaluation report, the rate of budget absorption of the Sidenreng Rappang Regency Bawaslu shows a fluctuating trend. In 2021, budget absorption reached 92%, but in 2022 it decreased to 87%, and again increased to 94% in 2023. These fluctuations indicate that there are challenges in budget planning and execution that need to be optimized. The results of the internal audit also identified several areas that need to be strengthened in terms of budget management. One of the main findings is the need to increase the capacity of human resources in understanding and implementing sharia principles in budget management. This can be seen from several activities that do not fully reflect the values of efficiency and *maslahah* in the use of public funds.

Analysis of planning documents and financial statements shows that about 75% of the budget is allocated to election monitoring activities, while the remaining 25% is used for operations and institutional strengthening. This distribution requires further study to ensure that the allocation is optimal and in accordance with sharia principles in public financial management. These findings provide a solid basis for conducting a comprehensive evaluation of the existing budget management system. A more systematic and measurable approach is needed in integrating sharia principles into every aspect of budget management, from planning to accountability.

Studies related to sharia-based budget management have been mostly carried out on Islamic financial institutions and have not touched much on the realm of election

supervisory institutions. In fact, as a public institution operating in the context of the Muslim community, the integration of sharia principles in Bawaslu governance has high significance, both theoretically and practically. The research gap is also seen from the lack of studies that analyze the effectiveness of the application of sharia principles in the specific context of budget management at the district/city level. The unique characteristics and challenges faced by Bawaslu at the district level have not received adequate attention in previous studies. This study seeks to fill this gap by comprehensively analyzing the influence of accountability and transparency of election budget management on the performance of the Sidenreng Rappang Regency Bawaslu and the implementation of sharia good governance in optimizing budget management in the Sidenreng Rappang Regency Bawaslu. This approach is expected to provide a new perspective in the development of sharia-based election governance models.

The urgency and gaps of the research that have been presented, the researcher is interested in conducting a research entitled "The Influence of Accountability and Transparency of Election Budget Management on the Performance of the Sidenreng Rappang Regency Bawaslu" This research is expected to produce findings that contribute to the development of a more effective and measurable sharia-based governance model. Through an in-depth analysis of the implementation of sharia good governance in the Bawaslu of Sidenreng Rappang Regency, this study seeks to offer practical solutions for improving the quality of election budget management.

## **2. Literature Review**

### **2.1 Accountability**

According to Tanjung, accountability is in charge of overseeing the management of resources and carrying out the tasks assigned to a reporting organization in order to accomplish the goals that are periodically established. According to Tanjung, accountability is in





charge of overseeing the management of resources and carrying out the tasks assigned to a reporting organization in order to accomplish the goals that are periodically established.(Scott, 2014)

From the definition of accountability given above, it may be inferred that accountability itself includes a legal duty to assist or support impartial observers who are authorized to report conclusions or information pertaining to financial administration. In other words, in order for the public to be aware of a government agency's accountability, it must be able to present, report, and be accountable for all of its operations, particularly in the area of financial administration. One of the traits of applied good governance is accountability, which is what it means in the context of government. This way of thought is based on the notion that public administration is a problem for clean governance.

One of the traits of applied good governance is accountability, which is what it means in the context of government. This way of thought is based on the notion that public administration is a problem for clean governance. From a control perspective, accountability is a step toward accomplishing objectives.

## 2.2 Transparency

According to Tahir, transparency can be interpreted as openness in carrying out an activity process and is one of the important requirements for creating Good Governance. The existence of transparency in every governance policy can be grown (Arifin 2015). The concept of transparency is the main value of the government system, the main context of government activities must be believed to be based on transparency. There is a public power that demands greater transparency. In essence, there is a connection with the acceleration and influence of private organizations, as the population continues to increase. This is a public demand for transparency that is getting stronger.

The definition of transparency above can be concluded that the definition of transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them and the results achieved. Transparency is very important for the implementation of government functions in carrying out the mandate. Transparency is the government's openness to the public regarding information related to government administration activities. The existence of transparency provides positive benefits for the public interest, namely preventing corruption, making it easy to identify policy weaknesses and strengths, and increasing government accountability so that the public can measure government performance.

## 2.3 Bawaslu Performance

Surbakti explained that the existence of Bawaslu is an implementation of the mandate of Law No. 7 of 2017 concerning General Elections which provides a mandate to supervise elections hierarchically from the central to regional levels. The strategic role of Bawaslu is becoming increasingly important in ensuring the integrity of the implementation of elections and the enforcement of democracy in Indonesia (Wibowo 2007).

The functions and authority of Bawaslu as explained by Asshiddiqie include three main dimensions: supervision, enforcement, and dispute resolution. In the aspect of supervision, Bawaslu is tasked with supervising all stages of the implementation of elections. The enforcement function is related to the authority of Bawaslu to handle election violations, while the dispute resolution function includes the authority to resolve disputes in the election process.

Hidayat emphasized that in carrying out its duties, Bawaslu must apply the principles of good governance to ensure institutional accountability and professionalism. This includes the management of organizational resources, including budgets, which must be done in a transparent, efficient, and accountable

manner. As a public institution, Bawaslu is required to provide excellent service in election supervision while managing resources optimally.(Bastian 2010)

### 3. Research Methods

#### 3.1 Research Design

This study adopts a **quantitative descriptive approach** with an associative design to analyze the relationship between accountability (X1), transparency (X2), and the performance of Bawaslu Sidenreng Rappang (Y). A quantitative approach is appropriate because it enables the measurement of variable relationships statistically and allows for hypothesis testing regarding budget management and institutional performance.

#### 3.2 Population and Sample

The **population** of this study includes all 647 employees of Bawaslu Sidenreng Rappang involved in the 2024 general election. Using the Slovin formula with a 10% margin of error, a **sample size of 87 respondents** was determined. The **purposive sampling technique** was applied to ensure the inclusion of employees directly involved in budget management and supervision activities.

#### 3.3 Data Collection

Data were obtained through a **structured questionnaire** distributed via Google Forms. The questionnaire used a five-point Likert scale ranging from “strongly disagree” to “strongly agree” to measure each construct.

#### 3.4 Data Analysis

Before hypothesis testing, **classical assumption tests** were conducted, including validity, reliability, and normality tests, to ensure data quality. The data analysis employed **Pearson correlation analysis, partial t-tests, and simultaneous F-tests** using SPSS software. The **coefficient of determination ( $R^2$ )** was also calculated to measure how much accountability and transparency explain the variance in performance.

### 4. Results and Discussion

Before testing the data using the data analysis technique, the data is first tested using a classical assumption test consisting of a validity, reliability test and data normality test.

#### Validity Test

Variabel	r <sub>hitung</sub>	r <sub>tabel</sub>	Information
X <sub>1</sub>	0,720 > 0,210		Valid
X <sub>2</sub>	0,839 > 0,210		Valid
Y	0,852 > 0,210		Valid

Source: Primary Data

The results of the validity test above show that each variable in this study is valid with a value  $r_{hitung} > r_{tabel}$ .

#### Reliability test

##### Reliability Statistics

Cronbach's Alpha	N of Items
.806	11

Source: data processed using SPSS Version 25

Based on the results of the reliability test above, it can be seen that Cronbach's alpha is more than 0.60, which is 0.806 so that accountability, transparency and performance data can be said to be reliable, which means that the questionnaire used in this study is a reliable questionnaire so that the data can be used for measurement and subsequent research.

#### Normality Test

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		87
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	4.35935384
Most Extreme Differences	Absolute	.083
	Positive	.083
	Negative	-.043
Test Statistic		.083
Asymp. Sig. (2-tailed)		.192 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: data processed using IBM SPSS Version 25

The results of the above normality test show that the value of Asymp. Sig. (2-tailed) is  $0.192 > 0.05$ , so it can be concluded that the data used in this study is distributed normally.

## 4.1 Research Results

### Korelasi Pearson Product Moment

#### Correlations

		X <sub>1</sub>	X <sub>2</sub>	Y
X <sub>1</sub>	Pearson Correlation	1	.805**	.679**
	Sig. (2-tailed)		.000	.000
	N	87	87	87
X <sub>2</sub>	Pearson Correlation	.805**	1	.722**
	Sig. (2-tailed)	.000		.000
	N	87	87	87
Y	Pearson Correlation	.679**	.722**	1
	Sig. (2-tailed)	.000	.000	
	N	87	87	87

\*\* . Correlation is significant at the 0.01 level (2-tailed).  
Source: data processed using IBM SPSS Version 25

Based on the significant value (sig) from the table above, it can be seen between accountability (X<sub>1</sub>) and bawaslu performance (Y) with a significance value of  $0.00 < 0.05$  which means that there is a positive and significant correlation between X<sub>1</sub> and Y. Furthermore, between transparency (X<sub>2</sub>) and bawaslu performance (Y) the significance value is  $0.000 > 0.05$  which means that there is a positive and significant correlation between the transparency variable (X<sub>2</sub>) and the bawaslu performance variable (Y).

### Partial t-test

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	12.777	2.132			5.993	.000
X <sub>1</sub>	.211	.094	.277		2.243	.028
X <sub>2</sub>	.409	.101	.499		4.045	.062

a. Dependent Variable: Kinerja Bawaslu

Source: data processed using IBM SPSS Version 25

The t-test table has been carried out on the accountability variable, it is known that the p-value < level of significant where  $0.028 < 0.05$  means that accountability has a significant effect on the performance of Bawaslu partially, while in the transparency variable, it is known that the p-value > level of significant where  $0.062 > 0.05$ . It can be concluded that transparency does not have a significant effect on the performance of Bawaslu partially.

### Simultaneous f Test

#### ANOVA<sup>a</sup>

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1986.096	2	993.048	51.040	.000 <sup>b</sup>
Residual	1634.341	84	19.456		
Total	3620.437	86			

a. Dependent Variable: Kinerja Bawaslu

b. Predictors: (Constant), Transparansi, Akuntabilitas

Source: data processed using IBM SPSS Version 25

Based on the table above, it is known that the F value is calculated as 51.040 and the F value of the table is obtained as a value of 3.95 because the F value is greater than the F of the table where  $51.040 > 3.95$ , then it can be interpreted that the variables of accountability and transparency together or simultaneously have a significant effect on the performance of Bawaslu.

## 4.2 Research Discussion

Based on the partial t-test, it shows that accountability has an influence on the performance of the bawaslu as evidenced by the results of data processing in the SPSS program with a p-value value < level of significant where  $0.028 < 0.05$  means that accountability has a significant effect on the performance of the bawaslu partially.

The results of this study are consistent with Kusumastuti's theory, which posits that accountability is a form of supplier responsibility, requiring suppliers to explain and answer all questions related to all stages of decisions and processes, as well as to be accountable for the results of their implementation. The better the implementation of accountability in regional financial management, the better the results achieved by local governments will be (Lukito 2014).

Based on the survey results, empirical findings from field studies indicate that the implementation of the Sidenreng Rappang Bawaslu program was perceived as responsible, or, in other words, implemented responsibly. This is reflected in the context of legal accountability and integrity. Overall, there is a

belief in budget management that compliance with laws and regulations is always guaranteed, and sanctions are imposed on any employee who abuses their authority, including corruption, collusion, and nepotism. The results indicate that budget reporting was considered responsible and in compliance with established regulations.

The findings of this study are in line with the research (Asrida 2012) which states that accountability has a significant effect on the performance of local governments. In addition, this research is also supported by (Mayangsari, Suharno, and Widarno 2018) stating that the performance of village governments is influenced by accountability because the government has succeeded in carrying out its mission and vision by achieving regular goals. However, the findings of this study are inversely proportional to the research that has been conducted by (Pratiwi and Ulfa 2018) that the accountability of village funds does not have a significant impact on the performance of village government apparatus. In addition, the research conducted by (Setyoningsih 2023) is not in line with this research because the results of Yeni's research show that accountability does not have an impact on the performance of village government officials. In village government elected by the people, where it can be assumed that the village head is the leader chosen by the people to be their representative, accountability plays an important role in financial management in the activities of public organizations.

Furthermore, regarding the variable of transparency on the performance of Bawaslu, it is known that the  $p\text{-value} > \text{level of significant}$  where  $0.062 > 0.05$ . It can be concluded that transparency does not have a significant effect on the performance of Bawaslu partially. This is in accordance with the theory put forward by (Tanjung 2014) that transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and comprehensively the government's accountability in the management of the

resources entrusted to it and its compliance with laws and regulations.

The findings of this study support the research that has been conducted by (Suwanti and Hermanto, 2020) stating that Transparency does not affect the performance of village apparatus in government in Sidoarjo Regency. This research is also in line with research that has been conducted by (Setyoningsih 2023) which states that transparency has no effect on the performance of village government officials.

The findings of this study are inversely proportional to the research (Adiwirya and Sudana 2015) and research by (Riswanto 2016) found that partially the transparency of regional financial management has a significant and positive effect on the performance of local governments. So it can be said that this research is in line with the research conducted by the researcher. In addition, this study also does not support research that has been conducted by (Rosita and Asrini 2022), (Defitri 2022) and (Jatmiko 2020) which say that there is an influence between public transparency on the performance of regional apparatus.

## 5. Closing

### 5.1 Conclusion

The results of the partial t-test indicate that accountability significantly influences the performance of Bawaslu, as shown by the  $p\text{-value}$  of 0.028, which is below the 0.05 significance level. This finding confirms that accountability positively and significantly affects Bawaslu's performance. In contrast, transparency does not have a statistically significant effect on performance, as evidenced by a  $p\text{-value}$  of 0.062, which is higher than 0.05. Moreover, the F-test results from the multiple linear regression analysis reveal that the calculated F-value is 51.040, which exceeds the F-table value of 3.95. This indicates that accountability and transparency, when considered simultaneously, have a significant joint effect on the performance of Bawaslu.





## 5.2 Suggestions

1. **For the Community** – The public is encouraged to actively participate as external supervisors in monitoring the budget management of Bawaslu Sidenreng Rappang to ensure transparency and accountability.
2. **For Bawaslu Sidenreng Rappang** – It is recommended to remain consistent in achieving its performance targets and to make all 2024 election budget management activities accessible to the public. This will strengthen accountability practices and foster greater trust among stakeholders.

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