

THE INFLUENCE OF GOVERNMENT FINANCIAL REPORT ACCOUNTABILITY ON THE ACHIEVEMENT OF SDG 1 IN INDONESIA

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Submitted:
09 May 2026

Revised:
12 May 2026

Accepted:
16 May 2026

Abstract

This study aims to analyze the effect of government financial report accountability on the achievement of Sustainable Development Goals (SDGs) 1 in Indonesia. The study used secondary data obtained from the Central Statistics Agency (BPS) and the Supreme Audit Agency (BPK). The study sample consisted of 456 local governments with an observation period of 2021–2022, resulting in 912 observations. The analytical method used was panel data regression with the Generalized Least Squares (GLS) approach and the Random Effects Model (REM). The results showed that government financial report accountability has a positive and significant effect on the achievement of SDG 1. The coefficient value of 0.645 with a significance level of 0.000 indicates that the better the level of local government accountability, the higher the achievement of poverty alleviation. This study proves that transparent, accountable, and effective financial governance can support the success of government programs in improving public welfare and accelerating the achievement of sustainable development in Indonesia.

Keywords: *Accountability, Government Financial Reports, Poverty Alleviation, Local Government, Sustainable Development Goals (SDGs)*

1. INTRODUCTION

The Sustainable Development Goals (SDGs) are a global development agenda adopted by Indonesia and implemented through Presidential Regulation No. 59 of 2017 concerning the Implementation of the Achievement of the Sustainable Development Goals, as updated through Presidential Regulation No. 111 of 2022. Within this framework, the first goal of SDG 1 (No Poverty) is directed at eliminating poverty in all its forms by improving community welfare, social protection, and equal access to quality public services. Achieving this goal requires accountable and transparent government financial governance so that budget allocations can be used effectively to support poverty alleviation programs (Islam, 2024). Thus, the quality of government financial management is an important factor in supporting the achievement of SDG 1 in Indonesia (Presidential Regulation No. 59 of 2017). SDG 1 aims to eliminate poverty in all its forms, with indicators including reducing the

number of poor people, increasing social protection, and increasing community welfare in a sustainable manner. Achieving this goal requires sound financial governance, as accurate budget allocation and the quality of government financial management significantly determine the effectiveness of programs supporting poverty reduction (Jayanthi et al., 2024; Musari & Hidayat, 2023).

Achievement of SDG 1 is determined not only by the size of the government budget, but also by the effectiveness of financial governance in supporting poverty alleviation programs and social protection for vulnerable communities. Achieving this goal is highly dependent on the quality of government financial governance, as accurate budget allocation, effective public spending, and transparent financial management are key factors in ensuring that poverty alleviation programs are optimally implemented and on-target. In various developing countries, including Indonesia, the phenomenon of inaccurate targeting of social assistance continues to be observed. For example, in cash assistance or subsidy programs, some households that are no longer poor are still registered as recipients, while some poor households are not (Amirya & Irianto, 2023a; Rahmah et al., 2022). This indicates that data quality and budget governance significantly influence the effectiveness of poverty alleviation.

Disparities in the effectiveness of poverty alleviation programs across regions persist in Indonesia. Some regions show relatively slow poverty reduction despite continued increases in government budgets. This situation indicates that effective budget management and the quality of regional financial governance remain challenges in supporting the achievement of SDG 1 (Tougma et al., 2025; Adiyanti et al., 2025). This situation is often related to the unequal distribution of public funds and limited regional fiscal capacity to finance public welfare programs. Another phenomenon is budget leakage and inefficiencies in public spending, such as corrupt practices or suboptimal procurement of goods and services. These conditions have the potential to reduce the effectiveness of poverty alleviation programs because funds intended for the poor are reduced or misused.

The Indonesian government continues to promote improved state financial governance through the application of accountability and transparency principles as key instruments for increasing the effectiveness of public spending. However, on-the-ground conditions indicate that the quality of local government financial reports remains uneven. Some regions still receive a Qualified Opinion (WDP) or even a Disclaimer of Opinion (TMP) from the Supreme Audit Agency (BPK). According to the BPK report, of 546 local governments, 545 have submitted their 2024 Regional Government Financial Reports (LKPD) for audit. However, one local government, the Mappi Regency Government in South Papua Province, delayed in submitting its unaudited LKPD to the BPK for audit. The BPK audit of the 545 LKPDs in 2024 showed that 491 LKPDs (90.1%) received an Unqualified Opinion (WTP), 53 LKPDs (9.7%) received a WDP opinion, and one LKPD (0.2%) received a TMP opinion (BPK RI, 2025). This situation indicates that the accountability and financial management

systems in a number of local governments are still not functioning optimally. This imperfection in the quality of financial reports has the potential to impact the effectiveness of budget use, particularly in the implementation of poverty alleviation programs. Furthermore, the limited transparency of financial information and limited public access to budget documents also hamper public oversight of government spending priorities. This lack of transparency can result in inaccurate budget allocations in crucial sectors such as social protection programs, assistance to the poor, and community economic empowerment, which are directly linked to the achievement of SDG 1.

Despite various policies and efforts to improve financial governance, a significant gap remains between policy planning and implementation on the ground. This gap is particularly evident in the suboptimal integration of poverty data, budget planning, and program evaluation, resulting in poverty alleviation interventions not being fully evidence-based. Furthermore, disparities in fiscal capacity between regions contribute to the unequal effectiveness of poverty alleviation programs across regions. Furthermore, limitations in internal and external oversight systems and low public participation in overseeing budget use also widen the gap between poverty alleviation targets and actual results. This situation indicates that the main challenge lies not only in the size of the allocated budget, but also in the effectiveness of planning, consistency of implementation, and the quality of accountability in public financial governance. Based on this gap, this study aims to determine the effect of government financial reporting accountability on the achievement of SDG 1 in Indonesia, particularly in supporting the effectiveness of poverty alleviation programs. Furthermore, this study aims to analyze how the quality of local government financial governance influences the effectiveness of poverty alleviation programs, identify obstacles to the implementation of financial reporting accountability, and provide recommendations for improving financial governance to make it more transparent, accountable, and on-target in supporting the achievement of SDG 1.

This study makes an empirical contribution by analyzing the effect of government financial reporting accountability on the achievement of SDG 1 using panel data from 456 local governments in Indonesia during the 2021–2022 period. Unlike previous studies that focused more on transparency or village fund management, this study uses the Supreme Audit Agency (BPK) audit opinion as a proxy for accountability to provide a broader picture of the quality of local government financial governance in supporting poverty alleviation.

2. LITERATURE REVIEW

Good Governance Theory

Good Governance Theory emphasizes the importance of good governance through the principles of accountability, transparency, effectiveness, participation, and openness in the management of public resources. This theory explains that good governance is measured not

only by the results of policies produced, but also by the extent to which the government management process is carried out responsibly, can be monitored, and complies with applicable regulations. Accountability in public governance is a key principle that ensures that every use of public resources is accountable to the public and other stakeholders. The application of good governance principles also encourages more transparent, efficient, and public-interest-oriented financial management, thereby increasing public trust in government performance (UNDP, 1997).

This study uses Good Governance Theory to explain the relationship between government financial reporting accountability and the achievement of sustainable development goals, particularly poverty alleviation. A high level of accountability reflects more transparent, orderly, and compliant budget management, thereby increasing the effectiveness of government program implementation. Good financial management enables more targeted budget allocations and supports the effective implementation of public welfare and social protection programs. This condition can improve the quality of public services and support the successful achievement of SDG 1 by reducing poverty levels and improving people's welfare in Indonesia (Kurniawati et al., 2024; Tapalona et al., 2023).

Accountability Theory

Accountability theory is a concept that explains the obligation of a party, particularly the government or public institutions, to be accountable for all actions, decisions, and use of the resources they manage to those entitled to receive such accountability, such as the public, supervisory institutions, and other stakeholders. In the context of the public sector, accountability relates not only to the preparation of financial reports but also encompasses compliance with regulations, transparency in budget management, and the effective use of public resources in supporting development goals and public welfare. Accountability is a key principle that ensures that all use of public resources is accounted for transparently, effectively, and in accordance with applicable regulations, thereby increasing public trust in government performance (Andriana, 2025).

This theory is relevant for use in the study entitled "The Effect of Government Financial Report Accountability on the Achievement of SDG 1 in Indonesia" because financial report accountability is a key indicator in assessing the quality of good governance. A high level of accountability reflects more transparent and responsible budget management, thereby increasing the effectiveness of poverty alleviation programs (Hans, 2022). Thus, the better the accountability of government financial reports, the greater the opportunity to achieve SDG 1, namely poverty reduction, because public resources can be allocated in a more targeted and sustainable manner.

Sustainable Development Goals (SDGs)

2015 marked the end of the Millennium Development Goals (MDGs). Subsequently, the Sustainable Development Goals (SDGs) program was implemented for the 2015–2030 period, aiming to continue and complete various development targets not achieved during the MDGs era. Presidential Regulation No. 59 of 2017 establishes the implementation of the SDGs as based on five main principles: people, planet, prosperity, peace, and partnership. Furthermore, the SDGs encompass 17 global goals that serve as the primary direction of sustainable development (Amirya & Irianto, 2023; Safitri et al., 2022).

This research focuses on SDG 1 (No Poverty), a sustainable development goal aimed at eradicating poverty in all its forms by improving community welfare, strengthening social protection, and providing equitable economic access for vulnerable groups. SDG 1 emphasizes the importance of inclusive development policies to ensure that all levels of society have equal opportunities to improve their quality of life and economic well-being. Achieving this goal depends not only on the size of the government budget but also on the quality of public financial governance, ensuring that poverty alleviation programs are implemented effectively, transparently, and on target. Therefore, accountability in government financial management is a crucial factor in supporting the successful achievement of SDG 1 in Indonesia (Jain et al., 2023; Küfeoğlu, 2022).

The Influence of Government Financial Report Accountability on the Achievement of SDG 1

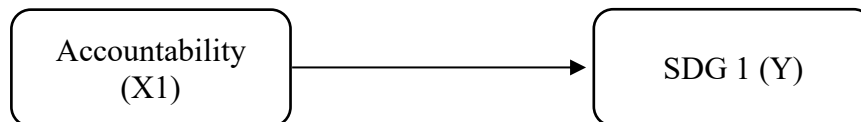
Accountability in government financial management plays a crucial role in supporting the achievement of development goals, particularly poverty alleviation (SDG 1). Accountable financial management enables more transparent, effective, and targeted use of public funds, enabling government programs to achieve their stated objectives. Good financial governance also promotes increased effectiveness in public policy implementation and strengthens public trust in the government. This is reinforced by Handani (2024), who demonstrated that effective policies and good governance influence the success of public programs and improve public welfare. Kosat et al. (2025a) also emphasized that a strong internal control system and high-quality financial reporting can enhance budget management effectiveness and support the successful implementation of development programs.

Accountability also plays a role in increasing the effectiveness of public funds through more targeted budget allocation. Afrilia et al. (2024a) explain that good accountability in budget management can improve the effectiveness of public funds, enabling government programs to run more optimally. In line with this, Hendriarto et al. (2025) showed that good quality government financial reporting can facilitate the oversight process and promote efficient use of public funds. These findings suggest that increasing the accountability of

government financial reports can promote effective public budget use, thereby supporting the successful achievement of SDG 1 by reducing poverty and improving public welfare.

H1: Accountability of government financial reports has a positive and significant impact on the achievement of SDG 1

Framework



Source: *Data Processed, 2026*

3. RESEARCH METHOD

This study employed a purposive sampling technique, a method of selecting samples based on specific criteria relevant to the research objectives. The study population included all local governments in Indonesia. The sample selection process took into account the availability of Sustainable Development Goals (SDG 1) data and local government financial report accountability data during the observation period. Eighty-six local governments lacked complete data and were therefore excluded from the study sample. The final sample size for this study consisted of 456 local governments in Indonesia. The observation period spanned two years, from 2021 to 2022, resulting in a total of 912 observations. The data used were secondary data obtained from official government institutions. Data related to SDG 1 achievement were obtained from the Central Statistics Agency (BPS), while data on local government financial report accountability were obtained from the Supreme Audit Agency (BPK).

The analytical method used in this study is panel data regression with the Generalized Least Squares (GLS) approach. This method is based on its ability to estimate panel data models more efficiently, particularly through the Random Effects Model (REM) approach. This approach is used to accommodate differences in characteristics between local governments and produce more consistent and efficient estimates. The regression model selection was carried out using the Chow test, the Hausman test, and the Lagrange Multiplier test to determine the most appropriate panel data model for use in the study. Classical assumption testing in this study includes multicollinearity and normality tests. The multicollinearity test was conducted to ensure there was no strong linear relationship between the independent variables in the research model. The normality test was used to determine whether the residual data had a distribution close to normal. The large number of observations in this study allows the use of the Central Limit Theorem (CLT) approach so that the regression estimation results can still be interpreted reliably. Hypothesis testing was conducted using partial tests (t-tests) to statistically determine the effect of the independent variables on the dependent variable (Aflah et al., 2025; Lestari et al., 2026).

Table 1. Operational Variables

Name	Operational Variables	Data source
SDG 1	This variable represents the achievement of Sustainable Development Goal (SDG 1) related to poverty alleviation and is measured using the percentage of the poor population according to the national definition. A lower percentage indicates a better level of poverty alleviation. The unit of measurement used is percent (%), with the level of analysis at the local government level and the observation period being conducted annually.	BPS https://www.bps.go.id/
Accountability	The quality of financial report accountability is measured using the BPK audit opinion on (LKPD) with a scale of 1–4, namely: (1) Disclaimer (TMP/Disclaimer), (2) Unqualified (TW), (3) Qualified (WDP), and (4) Unqualified (WTP). A higher score indicates a higher level of compliance with government accounting standards and the effectiveness of the internal control system.	BPK https://www.bpk.go.id/

Source: Data Processed, 2026

To answer the research questions and simultaneously test the hypotheses, the empirical model used in this study is as follows:

$$Sdg1_{it} = \beta_0 + \beta_1 \text{Accountability}_{it} + \text{eit} \dots \dots (1)$$

$Sdg1_{it}$ is a variable that describes the level of achievement of sustainable development goals in the field of poverty alleviation as stipulated in Sustainable Development Goal (SDG 1). This development goal focuses on efforts to reduce poverty levels, improve community welfare, and strengthen social protection for vulnerable groups. This variable reflects the condition of community welfare through poverty levels, household economic capacity, and

community access to social protection programs provided by the government. The level of achievement of SDG 1 is also related to the effectiveness of public policies and the quality of government financial governance in supporting the implementation of poverty alleviation programs in a targeted manner. The variable is measured using the percentage of the poor population according to the national definition established by the Central Statistics Agency (BPS). A lower percentage indicates a better level of poverty alleviation. The measurement unit used is percent (%), with the analysis level at the regional government and the observation period conducted annually.

Akuntabilitas it is a variable that describes the level of responsibility of local governments in managing and reporting public finances transparently, accurately, and in accordance with applicable regulations. This variable reflects the quality of government financial governance through the ability to prepare reliable financial reports, compliance with government accounting standards, and the effectiveness of budget use in supporting the implementation of development programs. A high level of accountability indicates that regional financial management is carried out in an orderly, accountable, and oriented towards the public interest. Accountability in governance is also related to the implementation of internal control systems, transparency of budget management, and the government's ability to account for performance to the public and stakeholders. These conditions can increase the effectiveness of government program implementation and strengthen public trust in the quality of regional financial management. The variable is measured using the audit opinion of the Supreme Audit Agency (BPK) on the Regional Government Financial Report (LKPD) with a scale of 1–4, namely: (1) Disclaimer (TMP/Disclaimer), (2) Unqualified (TW), (3) Qualified (WDP), and (4) Unqualified (WTP). Higher scores indicate a higher level of compliance with government accounting standards and greater effectiveness of the internal control system.

4. RESULTS AND DISCUSSION

Model Feasibility Test

Table 2. Model Feasibility Test

Model Feasibility	P > Value
<i>Fixed Effect Model (Chow Test)</i>	0.000
<i>Random Effect Model (Hausman Test)</i>	0.086
<i>Common Effect Model (Lagrange Multiplier)</i>	0.000

Source: Results of processing research data using Stata 17, 2026

The panel data regression model selection was conducted using the Chow Test, Hausman Test, and Lagrange Multiplier (LM) Test to determine the most appropriate model among the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). The Chow Test results showed a probability value of 0.000 (<0.05), so the

Fixed Effect Model (FEM) was considered better than the Common Effect Model (CEM). The Hausman Test results showed a probability value of 0.086 (>0.05), so the Random Effect Model (REM) was considered more suitable for use than the Fixed Effect Model (FEM). The Lagrange Multiplier (LM) Test results also showed a probability value of 0.000 (<0.05), indicating that the Random Effect Model (REM) was better than the Common Effect Model (CEM). Based on the overall test results, the Random Effect Model (REM) was selected as the final model in this study because it was considered more capable of producing efficient estimates in explaining the relationship between government financial report accountability and the achievement of SDG 1.

Descriptive Statistics

Table 3. Descriptive Statistics

Variabel	Obs	Mean	Std. dev	Min	Max
SDG 1	912	44.086	17.570	4.203	97.640
Accountability	912	3.910	0.322	1	4

Source: Results of processing research data using Stata 17, 2026

Based on Table 3, the descriptive statistics show a general overview of the variables used in the study, namely SDG 1 and Accountability. The SDG 1 variable has 912 observations with an average value of 44.086 and a standard deviation of 17.570. These values indicate that the level of achievement of SDG 1 among local governments tends to vary. The minimum value of 4.203 and the maximum value of 97.640 indicate a significant difference in SDG 1 achievement between observations. The Accountability variable has 912 observations with an average value of 3.910 and a standard deviation of 0.322. The average value, which is close to the highest scale, indicates that the level of accountability of local governments is generally in the relatively good category. The minimum value of 1 and the maximum value of 4 indicate that all categories of BPK audit opinions appear in the research data. The overall descriptive statistics results show that the SDG 1 variable has higher data variation than the Accountability variable.

Correlation Test

Table 4. Correlation Test

Variables	SDG 1	Accountability
SDG 1	1.000	
Accountability	0.097 0.003	1.000

Source: Results of processing research data using Stata 17, 2026

Based on the correlation test results in Table 4, the relationship between SDG 1 and Accountability can be explained as follows. The correlation value between SDG 1 and Accountability is 0.097 with a significance value of 0.003. This value indicates that the relationship between the two variables is positive but very weak. This means that an increase in the level of accountability tends to be followed by an increase in the achievement of SDG 1, but the effect is not significant. Although the strength of the relationship is low, a significance value of less than 0.05 indicates that the relationship is statistically significant. Thus, it can be concluded statistically that accountability is related to SDG 1, although its contribution is relatively small. Meanwhile, the correlation values for SDG 1 with itself and Accountability with itself are each 1.000, indicating a perfect relationship for the same variable. Overall, these results indicate that there is no strong relationship between the two variables, but the existing relationship is still statistically significant, so accountability can be considered to have an initial relationship to changes in SDG 1 in the research model.

Classical Assumption Test
Multicollinearity Test

Table 5. Multicollinearity Test

Variables	Vif	1/Vif
Accountability	1.00	1.00
Mean Vif	1.00	

Source: Results of processing research data using Stata 17, 2026

Based on the results of the multicollinearity test in Table 5, the Accountability variable has a VIF value of 1.00 with a tolerance value (1/VIF) of 1.00, and a mean VIF value of 1.00. These results indicate that there is no multicollinearity problem in the research model, because the VIF value is far below the general limit of 10 and the tolerance value is close to 1. Thus, it can be concluded that the independent variables in the model are not highly correlated with each other, so that the regression model used is stable and suitable for further analysis without any disturbance of the linear relationship between the independent variables.

Normality Test

Table 6. Normality Test

Skewness and Kurtosis	P>Value
	0.000

Source: Results of processing research data using Stata 17, 2026

Based on Table 6, the results of the normality test using the skewness and kurtosis method, a probability value (p-value) of 0.000 was obtained, indicating that the data is not statistically normally distributed because the value is smaller than the 0.05 significance level. This indicates a deviation from the normality assumption when viewed formally based on statistical tests. However, in this study, the Central Limit Theorem (CLT) approach can be used, which states that when the number of observations is large enough, the sample distribution will tend to approach a normal distribution even though the original data is not completely normal. With the large number of observations in this study, the normality assumption can still be considered practically met, so that the regression analysis can still be continued and the estimation results remain reliable for interpretation.

Hypothesis Testing

Table 7. Hypothesis Testing

Sdg 1	Coefficient	Std. err	t	P> t	[95% Conf	Interval]
Cons	22.539	0.574	9.63	0.000	4.407	6.658
Accountability	0.645	2.279	9.89	0.000	18.071	27.007

Source: Results of processing research data using Stata 17, 2026

Based on the test results in Table 7, the Accountability variable has a positive coefficient value of 0.645. This value indicates that increasing the level of accountability in government financial reports is associated with increased achievement of SDG 1. This condition indicates that more accountable government financial management can support the effective implementation of poverty alleviation programs and improve public welfare.

A probability value of 0.000 indicates that the effect of Accountability on SDG 1 is statistically significant because it is smaller than the 0.05 level of significance. These results indicate that the research hypothesis stating that government financial report accountability has a positive and significant effect on the achievement of SDG 1 is accepted. A constant value of 22.539 indicates that when the Accountability variable is held constant, the SDG 1 score is estimated at 22.539. These results indicate that the quality of government financial report accountability plays a crucial role in supporting the achievement of sustainable development goals, particularly poverty alleviation in Indonesia.

Discussion

Based on the hypothesis test results in Table 7, the Accountability variable has a coefficient value of 0.645 with a p-value of 0.000, which is less than 0.05. This indicates that government financial reporting accountability has a positive and significant effect on the achievement of SDG 1 (poverty alleviation). A positive coefficient value indicates that each increase in the level of accountability will improve the achievement of SDG 1.

Therefore, the better the accountability in government financial management, the greater the success in reducing poverty. Therefore, these results support the research hypothesis (H1), which states that government financial reporting accountability has a positive and significant effect on the achievement of SDG 1.

These results align with the concept that accountability in government financial management plays a crucial role in ensuring that public budgets are used appropriately for poverty alleviation programs. Accountable financial management enables more effective policy implementation, thereby supporting improved public welfare. This finding is also consistent with Handani (2024) who emphasized that good governance influences the success of public services, and Kosat et al. (2025) who showed that the quality of financial reporting and good internal control can improve the effectiveness of budget management. Furthermore, research by Afrilia et al. (2024) also confirmed that high accountability encourages more targeted and efficient budget allocation. Thus, overall, hypothesis H1 is accepted because the empirical results show a positive and significant influence between government financial reporting accountability and the achievement of SDG 1.

5. CONCLUSION

Based on the research results, it can be concluded that government financial reporting accountability has a positive and significant impact on the achievement of Sustainable Development Goal (SDG) 1, particularly in poverty alleviation efforts in Indonesia. Hypothesis testing results indicate that the accountability variable has a positive coefficient of 0.645 with a significance level of 0.000, meaning that the better the level of local government accountability, the higher the achievement of SDG 1. This indicates that transparent, effective financial management in accordance with government accounting standards can support the success of poverty reduction programs. Furthermore, the research results also indicate that the Random Effects Model (REM) is the most appropriate model for the panel data analysis of this study. Overall, the level of local government accountability in Indonesia is considered quite good, as indicated by an average audit opinion approaching the Unqualified Opinion (WTP) category. These research findings reinforce the view that good government financial governance plays a crucial role in supporting sustainable development and improving public welfare.

Based on the research findings, local governments are expected to continue improving the quality of financial reporting accountability by strengthening internal control systems, increasing budget transparency, and complying with government accounting standards to ensure more effective and targeted use of public funds in supporting poverty alleviation programs and achieving the SDG. This study also has several limitations, such as using only one independent variable, namely government financial reporting accountability, limited data in several regions that lack complete data, and a limited observation period that does not fully reflect long-term conditions.

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