



# Analysis of the Influence of Accountability and Transparency of the Personal Wealth of the Aceh People's Representative Council Through E-LHKPN on the Trust of the Acehese People

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## A B S T R A C T

This study examines the impact of accountability and transparency of personal wealth reporting by the Aceh People's Representative Council (DPRA) through e-LHKPN on the trust of the Acehese people. The investigation is motivated by the high number of corruption cases in Aceh, with 13 cases in 2021 resulting in losses of IDR 25,994,129,987, which increased to 27 cases by April 2022. Transparency through the State Officials' Wealth Report (LHKPN) is crucial to mitigating corruption, yet the DPRA demonstrates the lowest compliance rate among regional institutions. Employing a mixed-method design, the study combines primary data from interviews with DPRA representatives and questionnaire responses from 120 Acehese voters. The theoretical framework is based on Edward III's inhibiting factors for policy implementation, and the data are analyzed using multiple linear regression. Findings reveal significant communication, resource, disposition, and bureaucratic structure issues hindering the effective implementation of the LHKPN policy. Accountability and transparency through e-LHKPN significantly influence public trust, explaining 77.7% of the trust variance ( $p < 0.05$ ). While the bureaucratic structure is generally effective, inconsistent communication, technical challenges, and weak punitive measures for non-compliance undermine policy adherence. These findings underscore the need for enhanced communication, resource allocation, and enforcement mechanisms to improve accountability and transparency, thereby fostering greater public trust in the DPRA.

## INTRODUCTION

Aceh is one of the regions with autonomy rights that have been in place for the past 21 years. The central government provides Aceh province with funding rights in a larger amount than other regions as a form of support in implementing its special status, thus giving Aceh province a great opportunity to become one of the regions with a high level of progress in various aspects of the economy (Lestari, 2019; Nurmansyah & Tandean, 2024).

Based on the Aceh Provincial Public Relations website, it is recorded that the population of Aceh is 5.33 million people and has received special autonomy funds from the central government to the Aceh Provincial government of around 95.9 trillion rupiah from 2008 to 2021. The large amount of special autonomy funds received indeed provides an excellent opportunity for state administrators to commit fraud (Rahman et al., 2024; Afrijal & Helmi, 2022; Sanur, 2020). The entire direction of the movement of special autonomy funds itself has the essence of being able to eradicate poverty and revive the people's economy, but in reality, Aceh is still one of the regions with the most significant number of poor people in Indonesia since 2002 (Suharno, 2021).

Based on the survey, the type of profession with criminal acts of corruption in the government sector is often carried out by the DPR and DPRD state organizers. Even the abuse of power carried out by state organizers in the DPR and DPRD since the KPK until 2018 was recorded in as many as 1426 cases. It is believed that this group of bureaucrats often stumbles over corruption cases due to the high costs that must be incurred by legislative candidates during the general election period. Based on an article by the Directorate General of Treasury, Ministry of Finance of the Republic of Indonesia, elections as a form of

celebration of the realization of democratic activities in Indonesia require a contribution of funds at the provincial or city Regional Representative Council level, an average of around 450 million and 200 million (Oktaviarani & Maulia, 2024; Ridho, 2017; Yunita & Maulia, 2024).

In fact, in Aceh, in addition to the large number of funds that are the authority during the office, the large amount of funds that must be spent by individuals in election activities also triggers prospective government actors to tend to have corrupt behaviour to overcome personal losses during the election (Makarim & Fahmi, 2022). In the essence of Presidential Instruction of the Republic of Indonesia Number 9 of 2011, Presidential Instruction of the Republic of Indonesia Number 17 of 2011 explained the strategy of reporting mechanisms to overcome corruption cases. This is also guided by the principle of transparent governance; this mechanism is also the beginning of conducting internal supervision of the behaviour of state administrators. Following the principle of integrity by the KPK, carrying out transparency and balanced with the demand for awareness for organizers in carrying out reporting (accountability), which is stated in the e-LHKPN (Kismartini et al., 2022; Wijayanti & Kasim, 2022).

In fact, there are still regional institutions that have a low percentage of e-LHKPN compliance, namely the DPRA. The low percentage of e-LHKPN compliance in the DPRA makes the principle of transparency less implemented. In fact, the e-LHKPN policy is expected to be a medium to monitor the amount of wealth and can detect any irregularities in the amount of wealth for State Administrators (Dalilah & Juwono, 2022; Harmono et al., 2020; Ingnuan & Lutfi, 2020; Septanoris et al., 2020). Based on the description above, the large amount of funding in Aceh Province and the opportunities for corrupt

practices, the low percentage of e-LHKPN compliance in preventing it in the DPRA and the demands for transparency in the government system in Aceh make this study necessary to test how much influence DPRA transparency through e-LHKPN has on the trust of the Acehnese people and the factors inhibiting its implementation.

Tobroni (2020), The importance of assistance in filling out e-LHKPN to improve accountability and transparency. The results of the study show that many State Officials/Mandatory Reporters (PN/WL) have difficulty in understanding the functions and features of the e-LHKPN system. The assistance provided helps PN/WL understand the relationship between filling in assets and other fillings, so that they can produce transparent and accountable reporting.

Moelyono et al.(2021), This study examines the effectiveness of E-LHKPN in monitoring the increase in illicit wealth of public officials. This study identifies that the regulation of E-LHKPN can function as a tool to prevent corrupt practices by providing transparency in wealth reporting. This study also recommends strengthening rules to increase the effectiveness of E-LHKPN in monitoring the assets of state officials.

Dalilah & Juwono (2022), Although the level of reporting compliance has increased significantly since the implementation of e-LHKPN, this study notes the need for stricter regulations and sanctions for officials who do not comply. The results show that reporting compliance ranged from 95-96% from 2018 to 2020, indicating a positive impact of the electronic system on accountability.

E-LHKPN has contributed significantly to increasing accountability and transparency in reporting the assets of state officials in Indonesia. Although there are challenges that need to be overcome, such as the need for stricter regulations and user training, the evaluation results show that this system is effective in encouraging compliance with reporting.

This study is expected to raise awareness and increase the compliance of individuals who are obliged to carry out e-LHKPN and the inhibiting factors. Therefore, it is formulated that this study outlines the objectives of providing an overview of the influence of DPRA member transparency through e-LHKPN on the trust of the Acehnese people and the factors inhibiting the implementation of this policy. The great hope that is expressed later is that this research will be able to conclude and provide stimulus to state administrators to always comply with reporting assets on e-LHKPN in accordance with the mandate of the law and efforts to prevent corruption in Indonesia.

**METHOD**

This study will use a mixed-method design methodology that includes quantitative research (designed through numerical calculations) and qualitative (Baskarada, 2014). The quantitative method will be carried out to test how much influence the accountability and transparency of the DPRA through e-LHKPN has on public trust with multiple linear regression analysis carried out to determine the direction and how much influence the independent variables have on the dependent variable. Meanwhile, qualitative methods are used to see the inhibiting factors for the implementation of LHKPN policies in the DPRA, based on Edward III's theory, namely communication, resources, attitudes (dispositions), and bureaucratic structures (Anggara, 2018). This research was conducted in Aceh Province, with the target of the research being the Aceh People's Representative Council. The data used as observation tools came from answers from a number of samples and in-depth interviews with research informants. The data taken through numerical calculations will use samples from the population of people who will contribute to the general election (Sugiyono, 2016), where the population is a generalization of the research target that has specific characteristics according to the objectives of the researcher. The population in this study is all Acehnese people who are included in the permanent voter list, namely 3,749,037 people. The minimum sample needed in this study can be calculated using the Slovin formula with the following results.

$$n = \frac{N}{1 + Ne^2} = \frac{3749037}{1 + 3749037(0,1)^2} = 99,98 \approx 100$$

According to the calculation, the minimum sample that must be taken in this study is 100 people. The respondents in this study were 120 respondents. The demographics of the respondents can be seen based on age, final education, and occupation. The dominance of respondents in this study was the young age range of 17 to 20 years. This data was chosen because the community is relatively young, works as a student, has a sensitivity to technology and of course is a community with active voter status in election activities. The variables used in this study consist of independent variables, namely accountability symbolized by X1, and transparency symbolized by X2. Then using the dependent variable, namely the level of public trust (Y).

Tabel 1. Definisi Operasional

Definition Variable Indicator Scale	Definition Variable Indicator Scale	Definition Variable Indicator Scale	Definition Variable Indicator Scale
Accountability (X1)	Ability to respond to higher authorities for individual or group actions towards the wider community.	Clarity of the accountability function of an organization Clarity of the implementation of effective accountability	Interval
Transparency	Transparency in	1. Transparency	Interval

(X2)	providing honest information to the community because the community has the right to know openly and comprehensively about accountability in resource management.	in delivering material and relevant information  2. Transparency in decision making	
Trust (Y)	Public trust in an organization to be able to carry out tasks according to its workload.	1. Credibility 2. Competence 3. Courtesy	Interval

Variable X1 in the study is taken from the theory put forward by *Rasul & Syahrudin (2022)*, which states that accountability is the ability to respond to higher authorities for the actions of individuals or groups towards the wider community. Variable X2, namely transparency, was put forward by *Grimmelikhuijsen (2012)*, who found that transparency can play a role in increasing public trust through cognition and feelings of individuals in society towards the government. Law Number 14 of 2008 concerning the Openness of Public Information has also emphasized that the central and regional governments must work transparently (*Simbolon, 2019*). So, transparency is openness in providing honest information to the public because the public. Finally, variable Y is Public Trust, where, according to (*Huber et al., 2019*), a number of people in a certain way have the same view of a problem (*Ariani, 2018*). Definition of *Heryanto & Rumaru (2013)*, the Hypodermic Needle Theory also explains that one of the efforts that can form public opinion itself is by utilizing the media; this can be likened to a needle able to inject repetitive information into the public in order to create a widespread opinion. public trust is an attitude towards an organization that is able to carry out tasks according to its workload. Find answers to problems, then several stages of testing will be carried out as follows:

1. Validity Test: this stage is carried out to measure whether a questionnaire is valid or not. A questionnaire is valid if the questionnaire is able to reveal something that will be measured by the questionnaire.
2. Reliability test is used as a tool to measure instruments in data collection, namely questionnaires which are indicators of variables. A questionnaire is said to be reliable if a person's answer to a statement is consistent or stable over time.
3. Multiple Linear Regression Analysis Test functions to test the truth of the hypothesis in question is the truth regarding the influence of DPRPA accountability and transparency through e-LHKPN on public trust.

The tests conducted to determine the hypothesis are as follows:

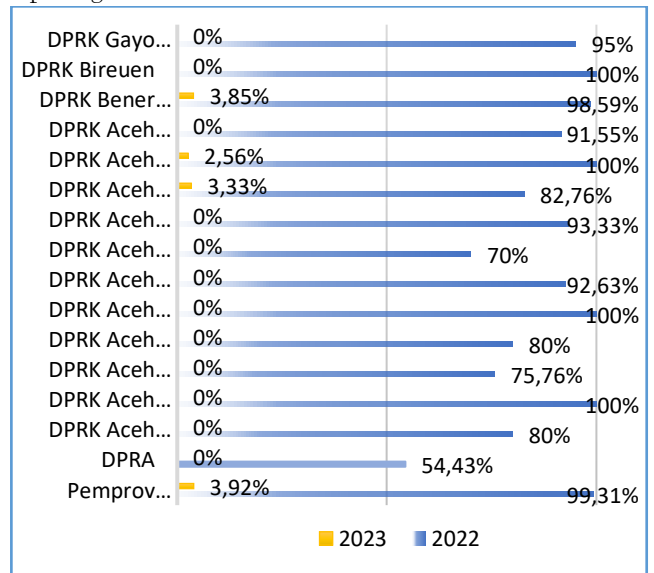
1. T-test (Partial): This hypothesis test tests the influence of each independent variable individually on the dependent variable.
2. F-test (Simultaneous), used to determine whether all independent or free variables jointly influence the dependent variable.
3. The determinant Coefficient Test functions to see the significance of the relationship between the independent variable and the dependent variable. The coefficient value is between 0 and 1, and if it is closer to 1, it means that the relationship is more significant.

Qualitative data was taken directly from informants, namely the Chairman of the DPRPA, the Secretary of the DPRPA, the Head of Budgeting and Supervision, and several members of the DPRPA represented by the Chairman of commissions I to VI of the DPRPA. Furthermore, it will be analyzed using the stages of data collection, data reduction, data display, and conclusions: drawing/ verification (*Muri Yusuf: 2014*). The data used in the study are primary and secondary data. Primary data is taken from field research and quantitative and qualitative data analysis activities, while secondary data will be obtained from previous literature related to the problems studied.

**RESULTS AND DISCUSSION**

**Factors Inhibiting the Implementation of LHKPN Policy in the DPRPA Environment**

LHKPN was initially formed in KPKPN (State Officials' Wealth Audit Commission), but since 2002, KPKPN has been eliminated and has become part of the KPK's prevention sector. Since its enactment in 2002, LHKPN has been named KPKPN and enacted long before KPKPN was formed, namely in Law No. 28 of 1999. Reporting state officials' wealth has been around for a while. DPRPA, as a related institution, has also implemented this policy. Here is the latest DPRPA compliance percentage in reporting:



**Chart I.** Percentage of Compliance of LHKPN/ Aceh Provincial Institutions in 2021/2023  
Source. Researcher (2024)

The data above was accessed through the KPK LHKPN Overview with data retrieval on November 30, 2023. Based on

the graph above, it can be seen that the DPRA experienced a delay in reporting, where asset ownership in November 2023 was still not all DPRA members reporting assets with ownership records for 2022. Several sources also said that this policy was issued without any clear impact or punishment for the negligence of the obligated party, so this was one of the factors for the delay in DPRA member's reporting. Factors inhibiting the implementation of the LHKPN policy in the DPRA environment based on field data found that communication, at the beginning of this policy being implemented, this policy was felt to be unclear in its introduction and regulations. Some DPRA members received briefings regarding this policy through their previous positions. The socialization carried out by the KPK was only once when holding office and was continued with an appeal every year. The appeal itself was carried out from January to March; if there were still DPRA members who had not reported during that month, then the next appeal was made by sending a list of names of individuals who had not reported.

Regarding communication on policy implementation, DPRA members receive direction from the council secretariat, or if they experience difficulties, they can directly contact the call center, which is available on the e-LHKPN page. Resources: this policy is not accompanied by direct allocation of funds and facilities to implementers because it is a policy that is a direct order to individuals as implementers that requires volunteerism with indirect social impacts and difficulties in developing career levels if not implemented. Regarding human resources, sometimes errors occur in each DPRA individual, and each DPRA member sometimes experiences difficulties in accessing. Reporting, which is done once a year, triggers negligence in remembering access to the reporting page belonging to each person. Not infrequently, DPRA members hand over this obligation to staff because they do not understand the reporting steps.

Disposition: Most DPRA members have an exemplary commitment to implementing this policy, as can be seen from the percentage of compliance that has exceeded half of all individuals required to report. However, some individuals realize that the attitude of obedience and discipline is always directly related to the encouragement and intervention received. Currently, there are many complaints that the e-LHKPN policy is implemented without any regulations containing punishment to burden parties who are less compliant. Therefore, DPRA members need more awareness and commitment to implementing this policy properly. Another thing that was found was that DPRA members admitted that the LHKPN policy has minimal rules for derivative/additional regulations that contain a clear explanation regarding the assertion that members of the Regional People's Representative Council are also legitimate state administrators and are required to submit LHKPN. Bureaucratic structure This policy has a direct bureaucratic structure, where the policy comes from the center and is directed to individuals who are declared required to submit reports based on the KPK. The council secretariat itself acts as an intermediary between policymakers (KPK) and implementers (DPRA). No overlapping authority was found in the implementation of this policy. This policy also does not have a party directly responsible for non-compliance in the DPRA environment; it only has moral responsibility for each individual

who is obliged, so it becomes one of the factors that makes this policy not run well in the DPRA environment.

**Analysis of the Influence of Accountability and Transparency on Trust**

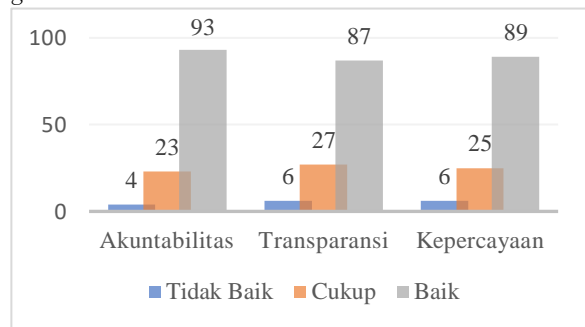
This discussion section will describe the results of the analysis of the three variables: accountability, transparency, and trust. The study aims to see how much accountability and transparency influence public trust in state administrators (DPRA)

**Test of Instrument Validity and Reliability**

This study used a questionnaire of 15 questions consisting of 5 questions to measure transparency variables, five questions to measure accountability questions, and 5 questions to measure public trust. The results of the validity and reliability tests showed that all items had a calculated r value or correlation coefficient of more than 0.361 (calculated  $r >$  table  $r$ ) so it can be concluded that all questions in the questionnaire are valid.

**Description of Research Variables**

Acehnese people's assessment of accountability, transparency, and trust in the People's Representative Council can be divided into three categories: good, sufficient, and not good.



**Graph 2.** Assessment of the Acehese Community Regarding Trust, Accountability and Transparency of the Personal Wealth of the Aceh People's Representative Council through E-LHKPN

Based on the Figure above, according to respondents, the accountability of the Aceh People's Representative Council is good, indicated by 93 respondents who considered the accountability of the Aceh DPR to be in a suitable category. The same is true for the transparency of the personal wealth of the Aceh People's Representative Council through E-LHKPN, which, according to the majority of respondents, is good. This is also balanced by the trust of the Acehese people, who also have good faith in the performance of the Aceh DPR.

**Multiple Linear Regression Analysis**

Multiple linear regression analysis aims to determine the effect of the Aceh People's Representative Council's accountability and transparency regarding personal wealth through E-LHKPN on the trust of the Acehese people. The results of the analysis consist of simultaneous tests (F test), partial tests (t-test), and coefficients of determination..

**Simultaneous Test (F Test)**

Simultaneous tests were conducted to determine whether accountability and transparency simultaneously affect the trust of the Acehnese people. The results of the F test can be presented as follows;

**Tabel 2. Simultaneous Test (F Test)**

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	56,327	2	28,163	207,925	0,000
Residual	15,848	117	0,135		
Total	72,175	119			

Based on Table 2 above, it can be seen that the significance value obtained is 0.000 (p <0.05). This shows that the accountability and transparency of the personal wealth of the Acehnese people's representative council through E-LHKPN simultaneously have a significant effect on the trust of the Acehnese people.

**Partial Test (t-Test)**

The results of the partial test in this study can be explained in Table 3 below.

**Table 3. Simultaneous Test (t-Test)**

Model	Koefisien	t	Sig.
<b>Constant</b>	-0,116	-0,693	0,490
<b>Accountability</b>	0,635	7,187	0,000
<b>Transparency</b>	0,372	4,283	0,000

Based on the results of the partial test, the following regression equation can be formed.

$$Y = -0,116 + 0,635X_1 + 0,372X_2$$

The interpretation of the regression model can be explained as follows.

The constant value obtained is -0.116. The negative value of the constant indicates that if there is no accountability and transparency of the personal wealth of the Acehnese People's Representative Council through E-LHKPN, then the trust of the Acehnese people will decrease. The coefficient value of the accountability variable is 0.635. This shows that accountability

has a positive influence on public trust. The higher the accountability of reporting the personal wealth of the Acehnese People's Representative Council through E-LHKPN, the higher the public trust. The significance value obtained is 0.000 (p <0.05), which means that the accountability of the reporting of the personal wealth of the Acehnese People's Representative Council through E-LHKPN significantly affects public trust.

The coefficient value of the transparency variable is 0.372. This shows that the transparency of the personal wealth of the Acehnese People's Representative Council has a positive influence on public trust. The higher the transparency of the personal wealth of the Acehnese People's Representative Council through E-LHKPN, the higher the public trust. The significance value obtained was 0.000 (p<0.05), which means that the transparency of the personal wealth of the Acehnese people's representative council through E-LHKPN has a significant effect on public trust.

**Coefficient of Determination**

The magnitude of the influence of accountability and transparency of the personal wealth of the Acehnese people's representative council through E-LHKPN on the trust of the Acehnese people can be seen from the value of the determination coefficient.

**Table 4. Determination Coefficient**

R	R square	Adjusted R Square
0,883	0,780	0,777

The adjusted R square value is 0.777. This shows that the accountability and transparency of the personal wealth of the Acehnese people's representative council through E-LHKPN affect the trust of the Acehnese people by 77.7%.

**CONCLUSION**

The inhibiting factors for the implementation of the LHKPN policy are still diverse and need more attention. Where the communication that was established at the beginning of the introduction of the policy was only carried out once, even though the members of the council are individuals who hold positions alternately within a period of 5 years. Then, the communication that was established in terms of appeals was carried out firmly by submitting a list of the names concerned to the DPRA secretariat and forwarding it to the relevant party. Although this policy does not have a specific allocation in terms of funding and facilities, in reality, this policy does not require such a thing in its implementation in the field because it is directly ordered by the DPRA individual. However, in terms of human resources itself, the DPRA has a variety of educational backgrounds, ages, and other circumstances, so it isn't easy to equate the ability to receive information that is considered new. Problems often occur with human resources who report in the form of technical issues in the personal implementer who needs to remember access to enter their respective reporting pages. The disposition itself has shown a good tendency, but there are still some problems.

The DPRA's commitment must be partly influenced by encouragement and intervention from other parties, so the lack of firmness in the punishment received if late or not reporting also tends to reduce the DPRA's commitment. The bureaucratic structure in the implementation of this policy has been perfect, with no overlapping authority, but there still needs to be a member responsible in the DPRA environment for possible non-compliance. Based on the formulation of the problem and the analysis carried out, it can be concluded that the Aceh People's Representative Council still needs to report assets through e-LHKPN. The community itself considers this to be a good activity even though it has not been fully implemented properly. Then, based on the results of the analysis, the accountability and transparency of the personal wealth of the Aceh People's Representative Council through e-LHKPN has proven to have a significant effect on the trust of the Acehnese people.

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