



**REFLECTION OF MO LIMO SUNAN KALIJAGA ON REGIONAL
GOVERNMENT ACCOUNTABILITY****Ahmad Salim¹****Universitas Islam Sultan Agung, Semarang, Indonesia**ahmadsalim.corp@gmail.com**Mufarokah²****Universitas Islam Sultan Agung, Semarang, Indonesia**mufarokah@unissula.ac.id**Edy Suprianto³****Universitas Islam Sultan Agung, Semarang, Indonesia**edysuprianto@unissula.ac.id

Abstract

The purpose of this study is to identify the philosophy of Sunan Kalijaga's mo limo reflected in the accountability of local government. This study uses a phenomenological approach with informants from the regional secretary and the caretaker of Sunan Kalijaga's tomb. The results of this study are that the main teachings of Sunan Kalijaga that are held firmly are Mo limo. Mo limo consists of Manembah, Mangabdi, Maguru, Makaryo and Martapa. The local government really embodies and actualizes the philosophy of Sunan Kalijaga in the implementation of governance. The implication is that the cultural value of local wisdom of a region needs to be considered to improve public accountability and transparency. The local government must continue to maintain local culture to improve the performance of the local government.

Keyword: Accountability, Governance, Sunan Kalijaga, Mo Limo



INTRODUCTION

The problem of corruption in local government is still a major problem. Based on data from the Corruption Eradication Commission (KPK), in 2023, the total number of corruption cases found by the KPK in the regions reached 1,462 cases. The number of cases has increased compared to 2022 and 2021, which were 579 and 533 cases, respectively. Perdana & Hanifuddin (2023) stated that 3 factors cause corruption, namely cultural factors, structural factors, and institutional factors. Agency theory explains that accountability can reduce information asymmetry. Public accountability is an implementation of clean governance that is free from Corruption, Collusion, and Nepotism. The problem is what kind of accountability can reduce or inhibit this negative behavior.

The study of governance in agency theory began with the implementation of governance in the private sector (Jensen & Meckling, 1976). Then the study of governance began to develop in the government sector (Zimmerman, 1977). The problem is that the implementation of governance in government in Indonesia is motivated by demands for transparency and accountability from the World Bank (Harun & Kamase, 2012). This causes the implementation of governance in government to tend to be forced. Several previous researchers have noted weaknesses in the governance model in agency theory. First, Shirwa & Onuk (2020) stated that this governance model in government focuses on the interaction between members of the council/people's representatives and agents (heads of government) while ignoring the importance of both the internal and external environment of the organization. In reality, people's representatives have different interests from the people, as a result, it can cause information asymmetry between people's representatives and the people. Second, according



to Freire-Gibb et al. (2014) that the concept of governance in government tends to forget heterogeneity and politics. This heterogeneity and politics are influenced by existing social and cultural knowledge and values. New regional heads with different philosophies failed to continue the implementation of governance in the government. Third, the implementation of governance in government tends to forget the history of the cultural values of their region. Local governments that want to move forward but forget the cultural values that are considered lagging actually fail. Based on this background, a concept of governance is needed with another approach that can fill the research gap. This research is interesting to study because the Indonesian government is currently intensively improving governance in local governments.

Research on governance has been widely conducted by previous researchers both in the private sector (García-Meca et al., 2015; Kilic, 2015; Fernández Sánchez et al., 2020; Oana Pinteá et al., 2021; and Peng et al., 2021) and the public sector (Álex et al., 2023; Permatasari et al., 2021; Susilowati & Setyorini, 2018; Imawan & Mas'adah, 2021; and Imawan et al., 2019). However, the majority of previous studies analyzed the causal factors and consequences of governance. In terms of the approach used, more quantitative approaches. There are still few studies that discuss governance from the perspective of local government performance accountability with a qualitative approach. The use of local wisdom values is used as research material to produce innovative knowledge (Mulawarman & Kamayanti, 2018). Previous research has never examined the philosophy of Sunan Kalijaga as a reflection of good governance in the Demak district government. This concept provides novelty in the discussion of governance using local wisdom values.



The purpose of this study is to identify the accountability of local government performance based on the *mo limo* philosophy taught by Sunan Kalijaga in Demak Regency. This study contributes to the development of accounting science, especially in performance accountability in the public sector, based on local cultural values. This study can also add empirical evidence on local government governance, so that it can be useful in improving the performance of local governments that are free from corruption.

LITERATURE REVIEW

Governance

Good governance is a solid and responsible development management implementation that is in line with the principles of democracy and efficient markets (Supriyanto & Sasongko, 2025). The definition of governance, or better known as good governance, in its meaning is everything related to actions or behavior that are directive, controlling, or influencing public affairs to realize these values in everyday life. Good Governance is not only limited to the Management of government institutions, but also concerns all government and non-government institutions. Bintoro Tjokromidjojo views Good Governance as a form of development management, which is also called development administration, that places the role of the central government as an agent of change for a developing society in a developing country. The government acts as a regulator and market player to create a conducive climate and make infrastructure investments that support the business world.

According to Mardiasmo (1999), Good Governance is a concept of approach that is oriented towards public sector development by good



governance. According to the World Bank, Good Governance is a concept in the implementation of solid and responsible development management in line with democracy and efficient markets, avoiding misallocation and scarce investment, and preventing corruption, both politically and administratively, implementing budget discipline, and creating a legal and political framework for the growth of activities.

The concept of good governance itself in recent years has been widely discussed in various contexts and has become a prominent issue in government management. This is because part of the overflow of old patterns in the implementation of government is no longer in accordance with the changing social order, or in other words, the government is increasingly ineffective, in addition to the increasing quality of democracy, human rights, and public participation in policy making. Several experts and administrative theorists argue that the role of government should focus on efforts to improve services to the community in addition to empowerment and development. Government is run based on agreements formed through discussions that take place in the public space. Popular sovereignty as a basic concept of power has found its form here. In this context, the implementation of government, development, and public services is not solely based on the government, but requires the involvement of all elements, both internal bureaucracy, society, and the private sector. Thinking will only be realized if the government is brought closer to the governed, or in other words, there is decentralization and regional autonomy. Through a decentralized government, a democratic forum will be opened for local communities to play a role in determining their fate, and will be oriented towards the interests of the people through a regional government that is trustworthy,



open and honest and does not shirk responsibility as a prerequisite for realizing an accountable and capable government.

The Philosophy of Sunan Kalijaga

Sunan Kalijaga's philosophy shows that Islam easily entered Java because it is indeed close to Sufism, which is because Java is accustomed to things that are spiritual in nature. In addition, the fluid strategy of preaching made Islam easily accepted in Java. Fahrudin said that Sunan Kalijaga was the only wali who was of Javanese descent. Sunan Kalijaga was also the most down-to-earth wali because of his slick cultural strategy with the principle of tutwuri handayani, tutwuri hangiseni. Sunan Kalijaga's preaching concept uses the method: momor (blending and not exclusive), momong (slowly opening up potential), momot (able to accommodate other people's situations and not easily blaming). Sunan Kalijaga used this concept as an emphasis that Java is a container and Islam is the content.

The philosophical thoughts of Sunan Kalijaga are divided into various aspects, including: Universal profound truths contained in the terms kasunyatan, sangkan paraning dumadi etc., The relationship between humans and nature can be found in the term memayu hayuning bawana. The relationship between humans and God is present in manunggaling kawula gusti, then this life is like a cycle that continues to rotate (cakra manggilingan), and most importantly that humans must win over themselves in fighting lust (tapa, peduli, and asceticism). Dr. Fahrudin Faiz, as his closing said, that the philosophical teachings of Sunan Kalijaga are very relevant to current conditions, one of which is "Anglaras Ilining Banyu, Angeli Ananging Ora Keli" which comes from Serat Lokajaya. This means



let us live to always follow the times, but do not drown in the current, we must have noble cultural values. Stay upright even though it flows.

RESEARCH METHOD

This study describes how the philosophy of the teachings of Mo Limo from Sunan Kalijogo is implemented in the accountability of local government performance. The phenomenological approach is used in this study. The phenomenological approach is an approach to studying and understanding human life experiences. The focus of phenomenological research is to examine the essence or structure of experience in human consciousness (Tuffour, 2017). Meanwhile, Alase (2017) defines phenomenology as a qualitative methodology that allows researchers to apply the ability of the researcher's subjectivity in their research process. So, this study will explain the accountability of local government performance based on the experiences of key informants about the accountability of local government performance. In addition, it will also explore the implementation of the philosophy of the teachings of Sunan Kalijaga in the management of responsible local government.

This researcher chose to use this approach with the consideration that a phenomenon to be studied is a phenomenon that requires the use of in-depth observation and observation and not using a numerical/statistical model. This qualitative approach is expected to provide an in-depth explanation of attitudes, speech and even writing that can be observed. This explanation is obtained directly from the complete perspective of an individual or group or society and a particular organization. Of course, in a certain contextual rule that was previously studied comprehensively and holistically. Based on this description, this



qualitative approach is seen as the right approach that can answer the problems in this study. This type of phenomenological qualitative research approach will try to understand how the role of teaching from a religious culture can improve the accountability and transparency of local government performance. This approach can also help researchers in describing broadly and in more detail the phenomena felt and understood by key informants. This can find solutions to the problems being studied. In other words, researchers will be able to find results and solutions to research problems.

The data collection technique used in this study is by using interviews and documentation. In-depth interviews are the data collection method in the first stage. Interviews can be semi-structured interviews. Researchers have prepared instruments in the form of several written questions. However, this study does not provide answer options like in structured interviews. In this interview, the researcher is in a neutral position, meaning that whatever interview results are obtained will be reported in detail. In addition, documentation is also carried out through a literature review of an article and several books that discuss local government governance and the philosophy of Sunan Kalijaga. There are two main sources of information, namely from Mr. E (caretaker of Sunan Kalijaga's tomb) and the regional secretariat. These two main sources were chosen because they have competent information in their respective fields. The caretaker of Sunan Kalijaga's tomb explores the philosophy of Sunan Kalijaga's teachings, while the regional secretariat explores the accountability of local government performance.

Data analysis is conducted through several stages. The first stage is data description and data reduction. Data description is the collection of data in this study by describes the results of the interview. While data reduction attempts to



simplify, classify, and remove unnecessary data. In the end, the last data is meaningful information that can be used to conclude. Third, Individual Critical Review is exploring personal experiences and focusing on individual perceptions or opinions about experiences of objects or events. The fourth stage is data display. This stage is where researchers will carry out activities where a set of data or information is arranged systematically and easily understood. This can provide a way to possibly produce better conclusions. The presentation of this data qualitatively can be in the form of narrative text or field notes, networks or charts, graphs, and matrices. Presentation of data like this will later allow the data to be organized or arranged with a relationship pattern. This will be easier to understand. Fifth, conclude and verify the results of the study.

RESULTS AND DISCUSSION

In this initial discussion, it will begin with a literature review of local government performance accountability. Accountability is an obligation to report and be responsible for something both vertically and horizontally for planning, implementation, and administration periodically (Imawan et al., 2019). Meanwhile, according to Memarian & Doleck (2023), accountability is defined as a measure that aims to hold an organization accountable for the management that is its responsibility. The same definition is also explained by Sjursen (2023) according to him, accountability is the responsibility of an organization, democratically and free from corruption. So, local government performance accountability is an obligation for local governments to report and be responsible for their performance in financial management to the public and to the central government. This is one form of implementation of good government financial



governance. This obligation is in accordance with the mandate of Law No. 17 of 2003 concerning state finances and Law No. 32 of 2004 concerning regional government. This good governance is a reflection of the performance of the regional government.

Performance is what the organization employs to do and do well (Campbell et al., 1993). Meanwhile, according to the big Indonesian dictionary (KBBI), it is something that will be achieved, or achievements that can be seen, or the ability to work. Performance is defined as individual performance, and some define group or organizational performance. So the performance of the local government is the level of results achieved by the local government that can be seen. This performance can include financial performance, operational performance, social performance, and others. This performance can show the level of achievement of the local government during a certain period, which is usually compared to the targets that have been set.

To support the above opinion, the researcher interviewed with the Secretary of the regional government with the initials Mr. "A" to obtain information about Governance. When he first came to the regional secretariat office, the researcher intended to meet the front office staff at the front door. When he entered, he was greeted by the security guard who said "Assalamualaikum, miss, good morning, is there anything I can help you with?", with a very happy face. The researcher thought this was a protocol that must be carried out by employees at that place. Then the researcher was directed to meet the front office staff. With a very cheerful face, the officer greeted me in the same language as the security guard. Then the researcher expressed his intention to come, but we were



advised to send a letter addressed to Mr. SEKDA to interview the governance in the regional government.

The next day after the letter has been prepared by the researcher, the letter is submitted to the administration section. The Regional Secretary asked for a few weeks to prepare his time; later, when ready will be informed about this. The researcher also submitted a cellphone number later, the Regional Secretary is ready to be contacted directly. The following are the results of an interview with the regional government secretary, which began with a description of regional government governance. The regional government that is the object of this research is a special Regency than other Regencies because it is very thick with Islamic teachings. Initially, this regional government was the first Islamic kingdom on the island of Java. The first king was Radeh Patah with his advisor, the Walisongo, so it is identical to the management of Islamic teachings and until now still adheres to Islamic culture.

The openness of information in Demak is realized by obtaining a smart city award. For now, he said before being inaugurated as Regional Secretary, that within the agency or service environment is a family where there are heads of services, secretaries to the lowest ranks must work together, synergize, to serve the community well. By prioritizing the principle of family between the government and the community, there is no mutual suspicion, working together, this is a form of existing principles, such as transparency, if in the center of government, it is conveyed that ASN has morals called Core Values. Before the program was launched, the government had implemented this principle. Where morals are oriented towards service, that is emphasized; do not let employees want to be served by the community, but the government serve the community.



So, do not get bored or angry when criticized by the community, but must be open to criticism for evaluation that is applied in the work environment in government. Both bad criticism and constructive criticism must be ready to be accepted.

The private sector in this local government has collaborated so that companies not only want profit, even though they have their own company principles, but the government has collaborated well and does not let companies. Also implementing the desire for profit, the desire for one vision and mission that is in accordance with the government, so that it can strengthen local government governance not only in the internal government environment but in all components in its area, including the villages.

Related to the teachings of Sunan Kalijaga related to the accountability of regional government performance, according to Mr. A that "the application of the teachings of Sunan Kalijaga which are very deep in his teachings such as urip itu urup so life must be useful for others and also the same as the teachings of Islam, namely the best human being is useful for others which is a guideline for the Regional Secretary both personally and also in the regional government environment. Because if life is useful later, we will also enjoy life will feel very enjoyable. There is also a teaching of Sunan Kalijaga that can be applied, namely adhigang adhigung adiguna. Which means do not feel the most powerful, if this is applied the Regional Secretary said that officials in the regional government environment are expected not to be arrogant or appear as an official who must and wants to be respected, besides that we as humans must also be able to be humble, meaning officials who are public servants must be able to serve the



community well. If the service is good, then it will be beneficial for the community and all, including officials in the regional government environment".

The Regional Secretary is the highest structural position in the government structure among employees and officials in the Demak Regency environment. Mr. A will make changes to improve government performance starting from serving the community as well as possible, and also improvements in the internal government such as improving employee ethics that have been less than good, although these improvements are very difficult to implement because they are limited by structural positions below being considered as partners in implementing government programs. That way, it will be more comfortable to implement various programs because it is like family. One of the principles implemented by the Regional Secretary is *nguwongke uwong*, which means not looking down on others but still being wise in making a decision.

The principle of transparency and accountability has been carried out by providing openness of information to the public and must be ready for various criticisms given by the public, although pros and cons will always be there, but must remain trustworthy and accept, and must not close oneself off if you want to lead to goodness. Related to the vision and mission of Demak Regency, the efforts made by the government are by implementing the principle of responsibility with the mandate or tasks that have been given. Do not neglect the responsibility of the mandate that has been given, so that if you neglect it, you will not be trusted by the public. Although growing trust is difficult, do not let trust be lost because of something we are no longer trusted by the public.

In running the government program, the regional secretary establishes relationships with the community, namely with various communities, such as



cultural communities, youth organizations, and others, synergizing with each other to develop what is in the community, because in principle, a small thing will later become something extraordinary. In implementing the teachings of Sunan Kalijaga in the regional government, it is marked by various obstacles. However, to improve performance towards governance in Demak Regency, even though there are obstacles, it is still carried out as optimally as possible to realize good governance.

The next discussion is about the philosophy of the teachings of Mo Limo Sunan Kalijaga. To provide a deep understanding of the philosophy of the teachings of Sunan Kalijaga, this study seeks primary data sources through intensive interviews with key informants. The first interview was conducted at the Sunan Kalidjogo Foundation office in Kadilangu, Demak. The researcher was warmly welcomed by Mr. H (Name disguised), who is the secretary of the Sunan Kalidjogo Foundation. Then the researcher conveyed the intention of his visit to interview about the philosophy of Sunan Kalijaga, but he directed him to meet the caretaker of the Sunan Kalidjogo Tomb Foundation, namely Mr. E (Name disguised). Then he came to the location of Sunan Kalijaga's tomb to meet Mr. E. Initially, the researcher thought it would be difficult for him to provide information, but it turned out that the researcher was warmly welcomed by him, who was very friendly to everyone, both pilgrims and researchers. He said he was very happy because there were still those who cared about local culture.

The following are the results of the researcher's interview with Mr. E about the philosophy of Sunan Kalijaga. According to E, "Sunan Kalijaga was a traveling preacher who spread Islam in Java, traveling around, but at that time he was around 70 years old. He became an Advisor to the Bintoro Demak Sultanate. In



addition to being an advisor, he was also a talented artist. He created Javanese songs, namely kidung rumekso ing wenig, ilir-ilir, sluku-sluku batok. He was also an architect by creating a mosque form with 3 traps as one of its forms, namely the Great Mosque of Demak.

In his government structure, in a short time, the Bintoro Demak Sultanate developed rapidly. So that its territory reached Solo, Yogyakarta, and Kediri. The implementation of Sunan Kaljaga's teachings on the governance of Demak applied the teachings of mo limo, namely maling, madhon, drunk, and madhat. Mo's limo was used by Sunan Kalijaga to divide the Dutch. However, the Dutch misused mo limo to divide the Muslims. At that time, the Dutch informed that in his childhood, Sunan Kalijaga often stole or stole. Sunan Kalijaga was nicknamed Berandal Loka Jaya. This was done by Sunan Kalijaga solely to help the poor or underprivileged. He stole and robbed not only for himself but also gave to the people who were still suffering in Java, known as maling dura sembada. However, the real mo limo taught by Sunan Kalijaga was: Manembah, namely, humans must have the belief to worship Allah SWT. Mangabdi, namely, humans must be devoted to their parents as a form of birrul walidain. Maguru means seeking knowledge from a teacher. Makaryo means life's endeavor; as a human being, one must work and endeavor. Martapa means as a human being, one must be able to restrain oneself, not live in luxury, and behave simply.

The Mo Limo should not only be applied to the Demak Bintoro Sultanate, but all regions in Indonesia, and not only apply during the sultanate led by Sultan Fatah, but also implemented in the present. The landscape of the city of Demak in the mosque is used for worship. this is a symbol of the good side, and in front of the Great Mosque of Demak, there is a prison that is used to give sanctions to



sinners or people who behave badly. Both of these things are choices to go on the good side or the bad side. Between the mosque and the prison in the middle, there is a town square that is used as a meeting place for kings called Pisonan. Well, in the Demak Sultanate, on certain days the king came out to meet the community, and in that place, Sunan Kalijaga also met his students in spreading Islam, and it is known as Garebeg, namely flocking or people flocking to the mosque to listen to the sermons and teachings of Sunan Kalijaga. If the intensity of the gathering is large, it is called a big grebeg, which we commemorate until now in the month of Dzulhijjah.

The principles of good governance, including transparency, accountability, and participation, are continuously encouraged, so in managing the two management destinations with the community, the government is open in communicating with the community. And with the freedom through social and electronic media today, the community can convey what they complain about, besides that, it is supported by the advancement of IT at the touch of a button, they can directly report to the Regent. And in Demak Regency itself, for SPAM, reports on reporting channels for the community are free and are implemented in the Demak Regency government that every report received from the community must be completed within a maximum of 1 x 24 hours. With 1,302,000 people in Demak Regency managing SPAM Lapor, it is used to answer reports from the community and gets appreciation from the central government. Almost every year, the award is received by Demak Regency, because this is an appreciation given by the central government to the district that can quickly serve reports from the community.



Sunan Kalijaga, during the leadership of Sultan Fatah, as a consideration before making policies, such as the arrangement of the city of Demak, the government communicated with the ulama, shared and discussed the benefits and harms, then how the government and ulama oversee the program. Here, the ulama play a role in socializing the programs and policies taken by the Demak district government. So that the Demak community creates a conducive atmosphere. The point is that the government, in making policies, does not ignore the teachings and culture of Sunan Kalijaga and Raden Fatah. The policies taken at the time with the ulama, although not in formal conditions, but in communication forums such as at the mosque, at the Majlis Ta'lim, the ulama strongly support what is the government's program. However, the Demak district government still has a lot of work that must be completed immediately to build the Demak district community with various criteria. This is done to improve the performance of the Demak district government in terms of good corporate governance, which is a demand in the reform era, the government is required to improve good governance, not meaning that pangrih rojo or rulers are as if there are no barriers or distances in the ranks of government with the community, so that the community feels comfortable in conveying aspirations, because now there is no such thing as a ruler but there are community servants.

Mr. E stated that “Accepting nature does not mean being a passive human being. Accepting nature and acting passively are two different things. Accepting means that we must be fully aware of who or what we are, but acting passively means not being willing to make an effort to carry out our life's duties as a caliph or representative of God. This tends to violate the nature of being human. If we understand that the origin of everything is the same, then we can definitely get to



know each other. In the end, we both know the purpose of this life. Knowing the purpose of this life is important! Hajj for Muslims is actually a way to build an egalitarian society. Living equally. Equally. Therefore, those who are called to perform the Hajj are those who are able. The occurrence of conflicts, disputes, wars, killing each other, envying each other, destroying each other, and various other negative actions is caused by their ignorance of the purpose of life in this world. Especially by the actions of those who are able”.

The local government must know its role in this world. The people must also understand their role in this world. If both understand their respective roles, then maximum performance will be created, both operational performance, financial performance, and even individual performance of government officials. However, if both have their interests, then there will be an attitude of blaming each other, bringing each other down, and slandering each other to achieve their goals. If this happens, then there is something that covers a person's heart from wisdom, or is called a hijab. So the local government must have the responsibility that the government is given authority by the people as a principle. The local government must have the nature of serving, not to be served by the people. This is what can help realize better government performance accountability.

CONCLUSION

The main teachings of Sunan Kalijaga that are held firmly are *mo limo*, including *Manembah*, *Mangabdi*, *Maguru*, *Makaryo*, and *Martapa*. The local government must hold fast to the religious teachings of the creator (*Manembah*). The local government must maintain its obligation to serve the people (the welfare of the people is the main priority/ *Mangabdi*). The local government must



work together with all levels of society to achieve maximum local government performance (Makaryo). The local government must learn from the past and people who understand better, to be able to work well (Maguru). The local government must live simply, must not waste the budget, and must not live luxuriously (Martapa).

Local governments need to synergize between capabilities, cooperation, and prayer to achieve common goals. These capabilities include human resources, economic resources, and technological resources. Cooperation is the role of all levels of society, both government and society. Prayer is the role of God, the creator of nature (Allah), who will grant all desired goals. When these three things have synergized without any betrayal, the goal can be achieved. However, when one of the three things cannot synergize, it will be difficult to achieve the goal. Sunan Kalijaga's teachings on the philosophy of life are also expressed in the form of hymns. If philosophy focuses more on intellectual discourse, this is not the case with the teachings of Sunan's hymns. The teachings in the hymns are more focused on real life. Namely, to be a vigilant human being! Local governments must have a guideline or view, or basis. In general, what is used as a guideline is religion or belief. Religion contains elements of belief, but belief is not necessarily within the framework of religion. In communist countries or former communist countries, many people are not religious, but they have beliefs. Religious local governments will certainly have a better level of accountability.

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