



Model Accountability And Transparency On Financial Management Nonlaba

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ABSTRACT

This research aims to determine the policies and practices of Accountability, Transparency, Management and Accountability of Non-Profit Financial Institutions of the Evangelical Christian Church in Klasis Jayapura. Combined accountability and transparency in financial management and accountability systems are used as a theoretical framework. Data collection was carried out by distributing Google Form questionnaires and manual questionnaires to church congregation respondents as the primary data population. The test tools used in the analysis include Partial Least Square (PLS) and Structural Equation Modeling (SEM). The target population of 500 people gathered only 315 congregations of the Jayapura Classical Evangelical Christian Church, proving that the financial accountability and transparency system has an influence on Management and Accountability Finance. The accountability and transparency policies and practices carried out at GKI Klasis Jayapura are based on the Interpretation of Financial Accounting Standards (ISAK) Number 35, accountability and transparency of GKI financial management and accountability at Klasis Jayapura. The research results show that the financial accountability of GKI Klasis Jayapura uses a traditional approach and is not in accordance with ISAK 35 Accountability and Transparency which was developed so that it does not reflect management and accountability in accordance with accounting standards. Previous research used primary and secondary data on profit-oriented organizations, but the current research uses primary data that was distributed directly to church congregation respondents. The financial position, cash flow reports show that there is no responsibility, this is proven by the lack of transparency regarding financial management.

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1. INTRODUCTION

The Evangelical Christian Church (GKI) is one of the Protestant Christian Churches in Papua. This church denomination is the work of two missionaries from Germany who carried out a mission to spread Christianity on February 5 1855 when the native Papuan people still adhered to animism. The establishment of this church was supported by the mission of the Dutch Reformed Church which began in 1870. This church was founded to provide public services to the community so its ownership status was not considered important, in contrast to non-profit organizations. As time went by, this church received many donations from donors who were concerned about its old building, but its financial management was not open and did not show responsibility for cash flow financial reports. This is why it is urgent to carry out transparent research on financial reports. (Gonçalves *et al.*, 2019). Church ownership is not to be traded or transferred to other parties to share its wealth in the event of liquidation. The problem is expressed by (Lysova *et al.*, 2019) the church is one of the institutions that is not transparent about financial matters.

Cash flow is the flow of funds in financial performance which is a measuring tool for accountability in a certain period (Pinha and Sagawa, 2020). Reports on changes in net worth, cash flow reports and notes to financial reports are part of the financial reports of non-profit entities/organizations to view the financial position report (Ramadhan, 2023). Accountability and transparency are two important principles in presenting financial reports to users (Bruno, 2019). The principles of accountability and transparency of financial managers are reflected in budgeting, bookkeeping, reporting and financial supervision (Hertati *et al.*, 2020; Ga *et al.*, 2022; Sofiana *et al.*, 2022).

The phenomenon states that the GKI has been in Papua for a long time but the administration and government systems have progressed relatively late. Many GKI churches do not provide adequate presentation of financial statements, transparency in financial management and public information disclosure, such as other church denominations in Indonesia (Krismiaji and Astuti, 2020). The characteristics of financial reports that are not transparent, (Lysova *et al.*, 2019) namely financial reports that are not shown to outside parties, are confusing financial management, there are no changes from time to time in accordance with the principles of financial accounting standard regulations (Robinson, 2020).

This research does not refer to financial reporting that is relevant to Financial Accounting Standards (ISAK) Number 35 so that accountability is not transparent. This illustrates that financial management is not transparent to outside parties, there is a large amount of profit management leading to fraud and abuse and management's financial responsibilities are not clear. The difference between this research and previous research lies in the accountability and transparency of management and financial accountability in the financial reports of the GKI Church in Papua Jayapura which seem closed and show an absence of responsibility. This is proven by the absence of financial reports that reflect relevant, accurate, reliable financial information and financial transparency by management. Previous research that has been conducted Ga *et al.*, (2022) reflects financial reports that include all the necessary elements, such as balance sheets, profit and loss reports, cash flow reports, and notes to financial reports based on applicable financial accounting standard PSAK.

2. METHODS

The Influence of Accountability on Management and Accountability. The hypothesis test that has been carried out obtained a result of 0.000, meaning that the first hypothesis is supported by Church management who contributes and has involvement in participating in

the accountability process for the success or failure of achieving transparent financial reports, goals that can be accounted for on predetermined targets such as program based meaning The budget is prepared by looking at the most relevant and priority spiritual programs for the congregation [Vries et al \(2020\)](#) the budget is prepared in a balanced way, expenditures must not exceed income before accountability has been determined so that the equality between personal goals and church activities has a strong commitment to recording good financial reports.

Previous research combined qualitative and qualitative approaches (mixed method) to examine policies and practices of accountability and transparency in financial management and paradigm accountability and pragmatism. Research by [Pinha and Sagawa, \(2020\)](#) suggests that pragmatism is an accepted model or pattern where the church management structure is in a philosophical position regarding social phenomena and the structure of society. [Robinson \(2020\)](#) states that pragmatism assumes that a reality exists, but cannot be integrated completely and comprehensively [Bruno, \(2020\)](#). This means that it is not balanced with the prepared budget in the sense that expenditure cannot exceed income ([Vries et al., 2020](#)).

[Hall, \(2013\)](#).states that pragmatism is recognized as the best paradigm in justifying the use of mixed methods. The use of mixed methods has a long history of enhancing the credibility of research findings. Mixed methods are defined as research methods where researchers collect and analyze data, integrate findings and draw conclusions using qualitative and quantitative approaches or methods in one study ([Liu et al., 2021](#)). Research is not limited to using traditional approaches in data collection but is based on investigations that underlie research activities ([Jati et al., 2023](#)). In research on management accountability and financial accountability, GKI Klasis Jayapura and several participants found that they did not prepare financial reports in accordance with ISAK 35, namely not recognizing depreciation of organizational assets, inventory of assets that had not been completed, and financial reports that were still manual. [Robinson, \(2020\)](#).states that there is no financial report that describes a transparent financial position which explains that the budget created is dynamic, program-based and balanced ([Farouq Ishak and Apriadi Nugraha, 2023](#)).

Program-based budgets are prepared with the aim of looking at the most relevant and priority spiritual programs for the congregation ([Ortega-Rodríguez et al., 2020](#)). The budget is prepared in a balanced manner, meaning that expenditure must not exceed income. The Effect of Transparency on Management and Accountability. Testing the second hypothesis provides an illustration that the concept of transparency applied to a person or an organizational entity has a very positive connotation, such as saying that someone who stands out in transparency is considered to have hyper positive values because of his honesty and lies and the targets he has achieved ([Heryana et al., 2023](#)). The targeted distribution-based budget system has not been able to provide a satisfactory financial system for the Church ([Gonçalves et al., 2019](#)).

Financial independence is emphasized with the aim of encouraging achieving financial independence so that the organization's financial position reflects the actual situation. Transparency is also defined as the mandatory savings of each church which are immediately recorded and reported in the established bookkeeping system so that the level of transparency can be evaluated and ensured ([Ismail and Haryadi, 2023](#)). The budget created is dynamic program-based and balanced so that the budget is expected to improve services to the congregation ([Heryana et al., 2023](#)). Budget-based programs are prepared by looking at the most relevant and priority spiritual programs for the congregation. A balanced budget means it should not exceed income. The budget must be based on the work program, not the interests of the congregation abuse of authority has also been explained in the Church treasury technical guidelines.

The Influence of Management and Accountability on Non-Profit Financing. Testing the third hypothesis, it concludes that non-profit organizations obtain resources from donations from donors who do not expect a return or that the return of economic benefits is proportional to the amount of resources provided to the non-profit organization (Ortega-Rodríguez *et al.*, 2020). A non-profit organization begins with an error or irregularity the auditor needs to verify with the person in charge of finances the implementation of the work program and this is different from a business entity that makes a profit by turning over or circulating money (Gonçalves *et al.*, 2019). Non-profit entities may, in presenting financial statements, non-profit entities still have to consider all relevant facts and circumstances in presenting financial statements, including all notes to the non-profit entity's financial statements based on ISAK 35. Non-profit oriented entities can make adjustments to the transparency of the descriptions used for several items contained in the financial statements. Entities can present the amount of resources based on their nature of limitations or no limitations by resource providers (Moreno-Albarracín *et al.*, 2021).

The presentation of financial statements of non-profit entities includes a statement of financial position, comprehensive income statement, statement of changes in net assets, cash flow statement and notes to financial statements (Ga *et al.*, 2022). The results of this research indicate that the pattern of financial management and accountability at GKI Klasis Jayapura still uses the old pattern that has been agreed in the congregational council regulations. Changes to the recording system must be decided at a synod session which will be held within five years (Robinson, 2020). Financial accountability is regulated and agreed upon in church treasury regulations, including the reporting format. The importance of regulations and the basis for managing financial accountability is the use of management and accounting knowledge in managing church finances so that they follow the ever-changing accounting PSAK regulations (Moreno-Albarracín *et al.*, 2021). Nonprofit entities can customize the descriptions used for their financial statements. Adjustments to the use of non-profit entities still take into account relevant facts in the presentation of financial reports including notes to financial reports so as not to reduce the quality of the information presented in financial reports according to reporting and relevant formats (Parsa *et al.*, 2018).

Based on the results of the content analysis of the documents, the presentation of the GKI Klasis Jayapura Financial Report is not in accordance with the presentation of financial reports recommended by ISAK 35. There are several things that the GKI Klasis Jayapura Church needs to pay attention to, namely not providing a Financial Position Report which has an impact on the net value of assets owned by the entity being invisible. considering depreciation in the current year and GKI Klasis Jayapura does not present a Comprehensive Income Report. This results in the amount of income and expenditure not being identified during the current year.

The Comprehensive Income Report prepared by GKI is a Report on the Realization of Cash Receipts and Expenditures. This means that presenting financial reports using the cash basis of the GKI Klasis Jayapura Church does not present a Report on Changes in Net Assets, the net asset value is not detected even though cash accountability has been carried out properly and obtained fair value through the BPPG Classification examination, but the presentation of the resulting cash report is not in accordance with ISAK 35 which needs to include operational, funding and investment activities.

Notes are attachments made to explain the calculation of cash generated. Results confirmed by the data found that accountability follows the authorization system, confirming records and ending balances, and inventorying assets. There are cash disbursements, the owner of the authorization is the chairman, the secretary is the coordinator, and the treasurer is tasked with receiving, recording, reporting and paying according to the author's policy. There is no change

in the recording system in accordance with changes to PSAK, it still uses manual reports, namely the basics of accounting. The basics of accounting are outlined in the financial responsibility report. The authorization system ensures that expenses are maximally controlled to avoid recording errors and potential fraud.

Accountability by recording data and routine checking of final balances explains that there is a need to confirm the recording of receipts and expenditures entering the organization. It was discovered that the organization had established an Asset Team committee (which did not previously exist) to carry out an inventory of assets that were known to exist, but whose valuation could not be estimated accurately. The current value of assets can be assessed accurately, indicating that depreciation assessment inventories have not been carried out periodically by internal auditors, the work program is directed towards the interests of the congregation, the treasurer can be reported if violations are found.

Table 1. Gki financial statements based

GKI Financial Report	Financial Statements according to ISAK 35	Information
Not reporting	Statement of Financial Position	There isn't any
Contains several records related to receipts and expenditures combined with the List of Revenues and Expenditures compared to the Annual Budget. Not reporting	Comprehensive Income Report	There isn't any
Contains several records related to receipts and expenditures combined with the List of Revenues and Expenditures compared to the Annual Budget. Not reporting	Statement of Changes in Net Assets	There isn't any
List of Realized Revenues by Type of Revenue compared to the Annual Budget, and List of Realized Expenditures by Article of Expenditure and compared to the Annual Budget of Expenditures	Cash flow statement	Available/customized
Contains several brief notes on financial statements	Notes to Financial Statements	Available/customized

Source: Financial report evaluation, 2022

3. RESULTS AND DISCUSSION

Population and sample (McCusker and Gunaydin, 2015). This study involved the entire Jayapura-Indonesian Evangelical Christian Congregation with a target population of 500 but the population collected was only 315 populations with purposive sampling which was carried out by reducing each variable to dimensions and then lowered to indicators and indicators in the form of questions distributed either through google form, (Fischer *et al.*, 2014) hard copies and

interviews due to difficulties in the traditional language, they were assisted by approximately five church guards for four months with certain considerations in the research.

Analysis Method. (Hall, 2013). the collected data were then analyzed and processed using descriptive statistics which were normally distributed. Several approaches are used to analyze, among others, Partial Least Square (PLS) and Structural Equation Modeling (SEM). The PLS approach is statistical SEM based on covariance into variance. Testing the validity of the construct indicators was carried out with convergent validity (McCusker and Gunaydin, 2015). The instrument reliability test can be done through the help of the PLS program and see Cronbach's Alpha.

Table 2. Validity and realibility test

No.	Variable	N	Indicator	True Value		Mode
				Min	Max	
1.	Accountability (A)	315	A1	2.000	5.000	4.000
			A2	2.000	5.000	4.000
			A3	2.000	5.000	4.000
			A4	2.000	5.000	4.000
			A5	2.000	5.000	4.000
			A6	2.000	5.000	4.000
2.	Transparency (T)	315	T1	2.000	5.000	4.000
			T2	2.000	5.000	4.000
			T3	2.000	5.000	4.000
			T4	2.000	5.000	4.000
			T5	2.000	5.000	4.000
			T6	2.000	5.000	4.000
3.	Management and Accountability (MA)	315	MA1	2.000	5.000	4.000
			MA2	2.000	5.000	4.000
			MA3	2.000	5.000	4.000
			MA4	2.000	5.000	4.000
			MA5	2.000	5.000	4.000
			MA6	2.000	5.000	4.000
4.	Nonprofit Finance (NC)	315	NC1	2.000	5.000	4.000
			NC2	2.000	5.000	4.000
			NC3	2.000	5.000	4.000
			NC4	2.000	5.000	4.000

Source: Processed Primary Data, 2022

Validity test Convergent validity in this study was assessed from the relationship between AVE item scores through PLS calculations. The loading value measurement scale is quite adequate when the magnitude is 0.500 to 0.600. In table 2 above the Accountability variable (A). Transparency (T), Management and Accountability (MA), Nonprofit Finance (NC) with the lowest index value 0.200 % . While the highest 0.500%. Then the average value of this variable score is 0.400% with the provisions based on the Three box method in the high category.

Table 3. Validity measurement test

Variable	AVE	Information
Accountability	0.770	Valid
Transparency	0.830	Valid
Management and Accountability	0.740	Valid
Profit finance	0.600	Valid

Source: Processed Primary Data, 2022

Assessment of discriminant validity through the value of cross loading ie if the correlation construct exceeds that of the other constructs, then the latent construct estimates the size of the block better than the others.

Table 4. Discriminant validity test

Indicator	Accountability	Transparency	Management and Accountability	Profit finance
A1	0.890			
A2	0.870			
A3	0.860			
A4	0.880			
A5	0.880			
A6	0.820			
T1		0.880		
T2		0.920		
T3		0.910		
T4		0.920		
T5		0.920		
T6		0.640		
MA1		0.810		
MA2			0.860	
MA3			0.840	
MA4			0.880	
MA5			0.870	
MA6			0.540	
NP1				0.790
NP2				0.800
NP3				0.800
NP4				0.760

Source: Processed Primary Data, 2022

Table 5. Result r-square

Variable	Accountability	Transparency	Management and Accountability	Profit finance
Accountability	0.910			
Transparency	0.470	0.780		
Management and Accountability	0.900	0.540	0.880	
Nonprofit finance	0.840	0.640	0.880	0.860

Source: Data Processed Using PLS, 2022

McCusker and Gunaydin, (2015) in the two tables presented above, it can be seen that the correlation between the constructs of each variable, namely the cross loading and fornell-larcker values is higher than the values of the other constructs, in this case the indicators are the same, meaning that the discriminant validity value of each construct is good. In measuring the reliability of the statements in the questionnaire, it is known from the results of Cronbach's alpha or composite reliability output which if the value exceeds 0.700 then it can be said to be reliable. The following table presents the calculations. Based on table 4 above, the R square of the Accountability variable is 0.910, the Transparency variable is 0.470, then the Management and Accountability variable is 0.900 and the Profit finance variable is 0.840. From this value, it means that the effect of the variable Accountability, Transparency Management and Accountability implication on Profit finance is 0.960 and the remaining 3,034% can be influenced by other factors such as errors or irregularities, the examiner needs to verify with the person in charge of finance and the accounting department. Then the R value Adjusted square obtained from table 4 above is 0.860. From this value, it means that the effect of the variable Accountability, Transparency Management and Accountability implications on Profit finance is 0.653 and the rest is 0.880 % and the remaining 0.860 % can be influenced by other factors.

Table 6. Result f-square

Variable	Cronbach's Alpha	rho_A	Composite Reliability
Accountability	0.960	0.960	0.970
Transparency	0.920	0.920	0.930
Management and Accountability	0.920	0.920	0.940
Profit finance	0.939	0.930	0.940

Source: Data Processed Using PLS, 2022

The results of the calculation, each variable is worth more than 0.700 both in Cronbach's Alpha and Composite Reliability output that each question item from the variables as a whole in the research questionnaire has a reliable nature and can be used. Based on table 5 above, the R square of the Accountability variable is 0.960, the Transparency variable is 0.920, then the Management and Accountability variable is 0.920 and the Profit finance variable is 0.939. From this value, it means that the effect of the variable Accountability, Transparency Management and Accountability implication on Profit finance is 0.960 and the remaining 3,034% can be influenced by other factors such as errors or irregularities, the examiner needs to verify with the person in charge of finance and the accounting department. Then the R value Adjusted square obtained from table 5 above is 0.858. From this value, it means that the influence of the variables Accountability, Transparency Management and Accountability implications on Profit finance is 3,032 and the rest is 85,8% and the remaining 3,075% can be influenced by other factors.

Table 7. Hypothesis test result

Variabel	Original Sample	Sample Mean (M)	Standard Deviation STDEV)	T Statistics (O/STDEV)	P Value
Accountability → Management and Accountability	0.540	0.560	0.090	5.530	0.000
Transparency → Management and Accountability	0.880	0.880	0.030	28.780	0.000
Management and Accountability → Profit finance	-0.090	-0.090	0.030	2.770	0.010

Source: Data Processed Using PLS, 2022

- H1. Accountability has a positive effect on Management and Accountability (table 6.) describes the relationship model between Accountability and Management and Accountability. The findings of the structural path indicate that there is a significant effect between Accountability on Management and Accountability ($t = 5.530 > 1.96$) with a significance value ($0.00 < 0.05$). Therefore, Hypothesis 1 is accepted.
- H2. Transparency has a positive effect on Management and Accountability (table 6) describes the relationship model of Transparency with Management and Accountability. The findings of the structural path show that there is a significant effect between Transparency and Management and Accountability ($t = 28,780 > 1.96$) with a significance value ($0.00 < 0.05$). Therefore, Hypothesis 2 is accepted.
- H3. Management and Accountability has a positive effect on Profit finance (table 6.) describes the relationship model of Management and Accountability with Profit finance. The findings of the structural path show that there is a significant effect between

Management and Accountability and Profit finance ($t = 2.770 > 1.96$) with a significance value ($0.00 < 0.05$). Therefore, Hypothesis 3 is accepted.

4. CONCLUSION

Conclusion The results of our research show several facts as follows that where the system of financial accountability and transparency influences Management and Accountability, Finance. The Dutch financial administration system is merged with the Indonesian financial system. A combined quantitative and qualitative approach (mixed approach) is used in this study to evaluate the extent to which accountability and transparency policies and practices are carried out at GKI Klasis Jayapura based on the Interpretation of Financial Accounting Standards (ISAK) Number 35 and identify efforts to increase accountability and transparency in financial management and accountability. GKI in Classic Jayapura. The results of the study show that the financial accountability of GKI Klasis Jayapura uses a traditional approach and is not in accordance with ISAK 35. Accountability and transparency are constructed simply so that they do not describe management and accountability according to accounting standards. Accountability and transparency within organizations is similar to enhancing accountability and transparency policies and practices. Management and financial accountability at GKI Klasis Jayapura are not suitable, there are still some deficiencies, but the management has tried to show its commitment to managing and being accountable for finances in accordance with the rules that have been agreed upon at the five-year Synod Session. There is no reporting of financial position, comprehensive income, net changes, cash flows, to notes on financial statements. As a result, the number of assets cannot be clearly inventoried, asset valuation does not recognize impairment due to depreciation and depletion. The concept of accountability and transparency that has been built has not been reflected in good accounting procedures.

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