

UNLIMITED LEARNING ACCESS: MOOCS AS AN EDUCATIONAL SOLUTION FOR VILLAGE ACCOUNTING TOWARDS GOOD GOVERNANCE

Pesi Suryani^{1*}, Agus Prasetyo², Lasando Lumban Gaol³

^{1, 2, 3}Universitas Terbuka (INDONESIA)

**pesi@ecampus.ut.ac.id*

Abstract

This study aims to develop a strategy for implementing village accounting through Massive Open Online Courses (MOOCs) to promote good governance by enhancing transparency and accountability at the village level. Using the Research and Development (R&D) approach with the ADDIE model (Analysis, Design, Development, Implementation, and Evaluation), the research involved 32 participants consisting of village officials and Public Sector Accounting students. Data were collected through pre-tests, post-tests, questionnaires, and interviews.

The findings show a significant improvement in participants' competencies, with average scores increasing from 62.4 (pre-test) to 84.7 (post-test). Village officials improved their ability to record transactions, prepare financial reports, and strengthen internal controls to prevent fraud. Qualitative results further revealed a shift in perception, where internal control was no longer seen as an administrative burden but recognized as a collective responsibility essential for accountability.

This study contributes to the literature by integrating MOOCs with the ADDIE model in the context of village financial governance, providing a replicable framework for capacity building. Practically, the results highlight the potential of MOOCs as a sustainable and scalable solution to improve financial literacy, strengthen internal control, and enhance good governance practices at the village level.

Keywords: Village Accounting, Good Governance, MOOCs, Financial Transparency, ADDIE Model, Internal Control.

1 INTRODUCTION

The implementation of good governance in village administration is a crucial step to strengthen the effectiveness of local development, improve the quality of public services, and promote equitable community welfare. Principles such as transparency, accountability, public participation, responsiveness, and fairness are not only normative guidelines but also practical foundations for modern and competitive village governance. According to international studies on good governance in local government, six key elements have been identified as critical to success: fairness and capability, inclusivity, legitimacy and direction, participation, performance and information, and transparency and accountability (Szumowski, 2019; Zaitul

et al., 2023). The application of these principles at the village level has been shown to positively influence corruption prevention, performance improvement, and sustainable institutional development (Zaitul et al., 2023).

In line with this, the Law of the Republic of Indonesia No. 6 of 2014 on Villages (2014) reaffirms the position of villages as autonomous entities with legal status, rights, and responsibilities that enable them to manage community interests based on local initiatives. One of the most relevant implications is the increasingly independent and transparent management of village finances, including significant fund allocations and the strengthening of Village-Owned Enterprises (BUMDes) as innovative instruments for local economic development (Rayyani et al., 2019; Wahyudi, 2023).

The Ministry of Home Affairs Regulation (Permendagri) No. 113 of 2014 also establishes technical standards for village financial administration, ranging from transaction recording, cash management, to detailed and systematic financial reporting. This regulatory framework was introduced in response to the need to enhance accountability and mitigate the risks of misappropriating village funds (Biduri et al., 2022; Kristuti et al., 2023; Puspa & Prasetyo, 2020). However, these regulatory reinforcements are not yet aligned with the capacity of village officials to implement them effectively.

In practice, many village officials continue to face serious challenges regarding accounting skills, digital literacy, and understanding of good governance principles (Rahayu et al., 2021; Saputra et al., 2019). This situation not only affects the quality of financial reporting but also opens opportunities for maladministration and budget mismanagement. Research in Indonesia has revealed that poor implementation of good governance at the village level correlates with a higher potential for fraud in the management of village funds (Binawati et al., 2023). Furthermore, case studies in specific regions show that community participation in village policymaking remains low, despite being mandated by the Village Law. This reinforces the need for a more inclusive and participatory approach to building a comprehensive culture of good governance (Abdul et al., 2025)

On the other hand, some villages have demonstrated notable achievements in practicing effective good governance. For example, a case study in Pecatu Village illustrates how the optimization of financial management and the role of BUMDes as economic institutions can drive village independence (Adhinata et al., 2020). This case provides empirical evidence that

sound village governance not only fosters more effective administration but also stimulates innovation and sustainable local development.

Nevertheless, the success achieved by certain villages still faces structural barriers: limited access to formal training, high transportation and accommodation costs, and the lack of time flexibility for village officials who are preoccupied with daily administrative duties. In this context, online education or e-learning emerges as a potential solution. Studies indicate that the implementation of e-government at the village level has increased community participation, enhanced budget management transparency, and strengthened village government accountability (Anas et al., 2024)

One form of online education innovation is Massive Open Online Courses (MOOCs)—open digital curricula that reach a wide audience at low or no cost through the internet (Abhishek et al., 2023; Rohloff et al., 2019). MOOCs provide learning flexibility (time-flexible), location-independent accessibility, and economies of scale in training and skill development (Sururama & Yuniasari, 2024). In the context of local government in Indonesia, MOOCs have begun to be utilized as professionalization tools for civil servants (Aparatur Sipil Negara, ASN). For instance, Karanganyar has served as a pilot region for government MOOCs programs, which have been adopted as an innovative approach to the digital development of civil servant competencies (Gao et al., 2021; Sururama & Yuniasari, 2024). In addition, MOOCs developed by the Financial and Development Supervisory Agency (BPKP) offer courses such as “Operation of Siswaskeudes Application in the Supervision of Village Financial Management,” which are directly relevant to enhancing the competencies of village officials in managing village finances (<https://mooc.bpkp.go.id/course/index.php?categoryid=5>).

Against this backdrop, this study focuses on a central research question: **How can village accounting MOOCs, designed based on the ADDIE model, effectively improve transparency and accountability in village financial management?** The ADDIE model (Analysis, Design, Development, Implementation, Evaluation) is widely recognized as a systematic and iterative framework for effective instructional design. The structured phases of ADDIE ensure that online curriculum development is not only relevant to user needs (analysis), but also carefully planned (design), built and tested (development), implemented (implementation), and continuously assessed (evaluation).

Theoretically, this study contributes to the literature on public sector accounting and online learning by integrating principled design (ADDIE model) into the development of MOOCs tailored to village officials. Practically, the study aims to produce a tangible output in the form of village accounting MOOCs that are accessible, flexible, and cost-effective—enabling wide outreach to village officials across regions without geographical, time, or financial constraints. This product is expected not only to enhance capacity building but also to strengthen the foundation of good governance at the village level by improving transparency and accountability in village financial management.

2 METHODOLOGY

This study employed a Research and Development (R&D) approach with the primary objective of producing an instructional product in the form of a village accounting Massive Open Online Course (MOOC) designed specifically to enhance transparency and accountability in village financial management. The R&D approach was chosen because it not only allows researchers to examine phenomena but also enables the design, development, and testing of products that can be practically applied in the field (Gustiani, 2019).

The instructional development model adopted was ADDIE (Analysis, Design, Development, Implementation, Evaluation), which is a systematic and structured instructional design framework. This model was selected due to its flexibility in various learning contexts, including online learning for village officials. According to Molenda (2015), ADDIE provides a clear framework to ensure that each stage of instructional development is carried out in a planned, measurable, and continuously evaluable manner.

The stages of the research are as follows:

1. Analysis

This stage aimed to identify the training needs of village officials related to village accounting and good governance principles. The analysis was conducted through a needs assessment survey, interviews with village officials, and a review of regulations and policy documents concerning village financial management. The findings from this stage were used to define the scope of materials, target competencies, and potential barriers to online learning.

2. Design

At this stage, the structure and content of the MOOCs were designed based on the analysis results. The design process included the preparation of competency maps,

learning modules, video scenarios, interactive quizzes, and the selection of appropriate learning media. Instructional design principles were applied to ensure that the content was both comprehensible and relevant to the work context of village officials (Branch, 2009).

3. **Development**

This stage involved the production of instructional materials, including texts, presentations, instructional videos, village accounting simulations, and evaluation quizzes. All materials were uploaded to a MOOC platform that supports broad access and participant interaction. Technical testing (alpha testing) was conducted to ensure that all features functioned properly before being released to participants.

4. **Implementation**

The developed MOOCs were implemented among the target group, namely village officials in selected regions. In this stage, participants engaged with the full series of online courses according to a predetermined schedule. The process was supported with technical guidance on platform usage and online assistance to ensure smooth learning experiences.

5. **Evaluation**

Evaluation was conducted to assess the effectiveness of the learning process. The instruments included pre-tests and post-tests to measure knowledge improvement, participant satisfaction questionnaires, and interviews to gather feedback on the content and instructional methods. The collected data were analyzed descriptively to profile competency improvements, and inferentially using paired sample t-tests to measure the significance of learning outcomes.

The participants in this study consisted of village officials directly involved in financial management, including village heads, secretaries, treasurers, and administrative staff. Participants were selected using purposive sampling, taking into account their active roles in village financial reporting.

The instruments employed in this study included:

1. Questionnaires to identify training needs and measure participant satisfaction.
2. Knowledge tests in the form of pre-tests and post-tests.
3. Observation sheets to record participant interaction and engagement during the courses.

4. Interview guides to collect more in-depth qualitative data.

Data analysis combined both quantitative and qualitative approaches. Quantitative data were analyzed using descriptive statistics (mean, percentage, and standard deviation) and inferential tests (paired sample t-test) to evaluate participant competency improvements before and after MOOCs participation. Qualitative data were analyzed thematically to identify patterns in participant perceptions, experiences, and suggestions for improvement.

3 FINDINGS AND DISCUSSION

3.1 Development of Village Accounting MOOCs

The product developed in this research is a Massive Open Online Course (MOOCs) on Village Accounting designed to meet the learning needs of village officials in managing village finances in accordance with regulations and principles of good governance. The course structure is arranged modularly, allowing participants to study the material step by step and flexibly. Each module includes learning objectives, main materials, case studies, exercises, and short evaluations.

The topics presented include: (1) introduction to village accounting and current regulations; (2) recording village financial transactions; (3) preparation of budget realization reports and statements of village assets; (4) internal audit and control mechanisms; and (5) fraud prevention and accountability strengthening.

The learning media consist of interactive videos, infographics, downloadable PDF modules, and online discussion forums. Accessibility is a primary concern, so the course can be accessed via computers or mobile devices even with low internet bandwidth. This design is in line with previous studies that emphasize the importance of media suitability and lightweight access in ensuring MOOCs' success in areas with limited infrastructure (Liyanagunawardena et al., 2013).

Here are images of the MOOCs that have been developed.



Image 1. Moocs Strategy for Implementing Village Accounting in Realising Good Governance

3.2 Improvement of Village Officials' Competence

The effectiveness of the Village Accounting MOOCs was tested with 32 participants, consisting of 10 village officials (village heads, secretaries, treasurers, and administrative staff) and 22 students from the Public Sector Accounting program. This composition was selected to represent two main target groups: field practitioners directly managing village finances, and students as prospective officials who will contribute in the future.

Competence was measured through a pre-test (before the course) and post-test (after completing the course). The test instrument covered aspects of basic village accounting knowledge, transaction recording skills, financial statement preparation, and understanding of internal controls.

The analysis results showed an increase in average scores from 62.4 in the pre-test to 84.7 in the post-test, with a paired sample t-test showing significant differences ($p < 0.05$). This proves that MOOCs effectively improve the competence of both village officials and students. The most substantial improvement was found in the indicators of financial statement preparation and error identification in recording, highlighting the crucial role of case-based exercises in strengthening technical skills. This finding is consistent with Mishra et al. (2019), who emphasized that MOOCs designed with active and contextual learning approaches can significantly enhance technical competencies.

Table 1. Pre-test and Post-test Results of Accounting Village MOOC Participants (n=32)

Participant Group	Number (n)	Average Pre-test Score	Average Post-test Score	Improvement (%)
Village Officials	10	60.2	82.1	+36.3%
Public Accounting Students	22	63.5	85.9	+35.2%
Total (Combined)	32	62.4	84.7	+35.7%

Source: Research Data Processing (2025)

The data in the table shows that both village officials and students experienced relatively balanced improvement, with students obtaining a higher average score on the post-test (85.9) than village officials (82.1). This is reasonable considering that students have a formal background in accounting, allowing them to adapt more quickly to the course material.

However, what is more important is that village officials also showed significant improvement, proving that MOOCs can bridge initial knowledge gaps and provide direct practical benefits in the context of their work. These results reinforce the argument that MOOCs are not just an alternative means, but can be a key strategy for developing the capacity of village human resources in order to strengthen good governance and public financial accountability.

3.3 Strengthening the Internal Control System

In addition to technical skills in recording and financial reporting, qualitative evaluations through interviews showed a significant change in village officials' understanding of internal control and fraud prevention. Participants realized that internal control is not merely an administrative rule, but an essential mechanism to maintain accountability and integrity in village financial management. The most frequently emphasized aspects were segregation of duties, timely transaction recording, and complete, systematic documentation.

This new understanding shows that MOOCs-based learning can foster practical awareness of budget deviation risks while building a culture of transparency in villages. This is consistent with the preventive control principles emphasized in the public sector internal control literature. According to INTOSAI (OECD, 2017), an effective internal control system serves as the first layer of protection to minimize fraud risks through standardized procedures, transparent record-keeping, and consistent monitoring mechanisms.

Interestingly, the interview results revealed a shift in participants' perceptions. Before participating in MOOCs, many officials assumed internal control was the responsibility of

specific individuals, particularly the treasurer or village secretary. One participant stated: *“All this time I thought internal control was sufficient if managed by the treasurer; the rest of us just followed.”* However, after the training, participants began to understand that internal control is a collective responsibility that must involve all village officials. This is in line with the concept of the control environment in the COSO Internal Control Framework, where a strong organizational culture and active participation of all members form the foundation for sustainable accountability.

From an implementation standpoint, this change is expected to encourage village officials to be more proactive in identifying risks early and formulating measurable preventive measures, such as cross-checking among officials, using information technology in transaction recording, and strengthening the internal audit function. The practical impact expected is increased public trust in village fund management, as a more transparent and accountable system reduces opportunities for fund misuse.

A summary of the interview results can be seen in the following table:

Table 2. Summary of Interview Results with Village Officials on Internal Control

Main Theme	Before Attending MOOCs	After Attending MOOCs
Segregation of Duties	Many officials assumed it was sufficient for the treasurer to handle all transactions.	Realized the importance of distributing tasks among officials to prevent conflicts of interest.
Transaction Recording	Recording was often delayed until the end of the month, leading to errors.	Understood the importance of real-time recording for more accurate and accountable reports.
Documentation and Archiving	Transaction documents were poorly organized, stored only in basic physical form.	Recognized the need for systematic documentation, including digital archiving.
Internal Control	Viewed as the responsibility of the treasurer or village head.	Understood as a collective responsibility of all village officials.
Fraud Prevention	Considered difficult to prevent due to cultural factors or habits.	Realized that fraud can be minimized through preventive controls such as cross-checking and internal audits.

Source: Research Interview Data (2025)

This finding confirms a shift in mindset from viewing internal control as an administrative burden to recognising it as a strategic instrument that protects village finances, maintains accountability, and builds public trust. Public sector accounting literature also emphasises that

the effectiveness of internal control is not only determined by written procedures, but also by organisational culture and the awareness of individuals who implement them (COSO, 2013). It also plays a role in shaping an anti-fraud mindset, which is the main foundation of clean, transparent, and accountable village governance.

3.4 Comparative Analysis with Previous Studies

The findings of this study are consistent with prior literature emphasizing the effectiveness of online learning through MOOCs in enhancing human resource capacity in the public sector. A study by Mtebe & Raisamo (2014) in Tanzania, for example, found that the use of MOOCs as a training tool for local government officials significantly improved technical skills and work efficiency, particularly in areas with limited access to face-to-face training facilities. Similar results were reported by King et al. (2018), who demonstrated that MOOCs designed with an active learning approach could have a direct impact on enhancing the competencies of public sector employees. Thus, empirical evidence from various developing country contexts supports the findings of this study that MOOCs represent a potential solution to overcome limitations of access, cost, and geography in capacity building for local officials.

The contribution of this research to the good governance literature lies in the application of the ADDIE model to design an online course contextualized to the needs of village governance in Indonesia. While much of the previous research on good governance has emphasized normative aspects—such as policies, governance principles, or institutional evaluations—this study adds a new dimension in the form of measurable and applicable educational interventions. Through the ADDIE approach, this research not only produces a conceptual model but also a tangible product in the form of MOOCs that can be implemented and replicated across different regions. This reinforces the notion that technology-based education and training can serve as strategic instruments in building more transparent and accountable village governance.

Practically, the results of this study also strengthen the argument that MOOCs should not be seen merely as an alternative, but rather as a primary strategy for sustainable human resource capacity building in villages. This approach aligns with the perspective of UN (United Nations Development Programme, 2003), which asserts that human resource capacity development is one of the key pillars in implementing good governance at the local level. The experience from this research shows that when learning technologies are designed contextually and tailored to the real needs of local officials, the outcomes can have a direct

impact on improving transparency, accountability, and the quality of village financial reporting.

Thus, this study expands the horizon of good governance research by providing empirical evidence that the integration of instructional design approaches (ADDIE) and online learning platforms (MOOCs) can serve as an effective strategy to strengthen village financial governance. It also reaffirms the position of MOOCs as a strategic instrument for building public sector human resource capacity, not only at the central or provincial levels, but also at the smallest unit of government—namely, the village.

4 CONCLUSION

This study successfully developed a Massive Open Online Course (MOOC) on Village Accounting using the ADDIE model, specifically designed to strengthen transparency and accountability in village financial management. The pilot test revealed that the developed MOOCs are structured in modular learning units, with topics relevant to village officials' needs, supported by interactive media, and adapted to the infrastructural conditions in rural areas. The effectiveness test through pre- and post-tests demonstrated a significant improvement in participants' competencies, particularly in preparing financial statements and understanding internal control systems. Moreover, qualitative findings indicated a shift in village officials' perspectives on internal control—from perceiving it as a mere administrative burden to recognizing it as a collective instrument to prevent fraud and reinforce accountability.

Despite these promising results, the study has several limitations. First, the sample size was relatively small, limited to 32 participants (village officials and students), making it difficult to generalize findings to a broader context. Second, internet infrastructure constraints in some villages potentially affected participants' ability to access MOOCs materials optimally. Third, the study mainly focused on technical competencies and understanding of internal control, without comprehensively assessing the long-term impact of MOOCs on actual practices of village financial governance.

Based on these findings and limitations, several recommendations are proposed. Future research should be conducted on a larger scale by involving villages with diverse regional and infrastructural characteristics. Further studies may also explore the integration of MOOCs with technology-based monitoring and evaluation systems to continuously strengthen transparency and accountability. For policymakers—particularly the Ministry of Villages,

local governments, and supervisory institutions such as BPKP—it is recommended to promote the sustainable implementation of MOOCs on Village Accounting by regularly updating the content in line with regulatory changes, providing technical assistance for officials with limited digital literacy, and integrating MOOCs with existing village financial reporting systems. With these measures, MOOCs can serve as an effective strategy for sustainable capacity building of village human resources while simultaneously reinforcing good governance practices at the local level.

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