

DAFTAR PUSTAKA

- Adriana, A. & Ritonga, I. (2018). Analysis of Local Financial Management Transparency Based on Websites on Local Government in Java. *Jurnal Dinamika Akuntansi*, 10(1), 13-26. <https://doi.org/10.15294/jda.v10i1.12558>
- Ahn, B., Friesenecker, M., Kazepov, Y., & Brandl, J. (2023). How Context Matters: Challenges of Localizing Participatory Budgeting for Climate Change Adaptation in Vienna. *Urban Planning*, 8(1), 399–413. <https://doi.org/10.17645/up.v8i1.6067>
- Andhika, L. R. (2017). PERBANDINGAN KONSEP TATA KELOLA PEMERINTAH: SOUND GOVERNANCE, DYNAMIC GOVERNANCE, DAN OPEN GOVERNMENT (Comparative Concept of Governance: Sound Governance, Dynamic Governance, And Open Government). *Jurnal Ekonomi & Kebijakan Publik*, 8(2), 87-102. <https://doi.org/10.22212/jekp.v8i2.867>
- Apriliana, L. D. (2021). STUDI LITERATUR FAKTOR-FAKTOR YANG MEMPENGARUHI STRES PADA PEKERJA YANG BERPROFESI SEBAGAI PERAWAT. (Skripsi). Universitas Jambi.
- Azisah, I. (2018). ANALISIS TRANSPARANSI PENGELOLAAN KEUANGAN DAERAH BERBASIS WEBSITE PADA PEMERINTAH DAERAH DI JAWA DAN NUSA TENGGARA TAHUN ANGGARAN 2017. (Skripsi). Universitas Gadjah Mada, Yogyakarta.
- Becerra Vásquez, E. E., Sánchez Farroñan, R. L., Saucedo Mego, M. L., & Puican Rodriguez, V. H. (2023). MANAGEMENT TO PROMOTE PARTICIPATORY BUDGETING IN THE CLOSING OF GAPS IN BASIC PUBLIC SERVICES IN THE PROVINCIAL CONDORCANQUI - AMAZONAS DEPARTMENT. *Journal of Law and Sustainable Development*, 11(2). <https://doi.org/10.55908/SDGS.V11I2.506>
- Binda, J., & Niedziela, S. (2021). The participatory budgets implementation on the example of selected municipalities. *Economy of Regions*, 17(1), 288–300. <https://doi.org/10.17059/EKON.REG.2021-1-22>

- Buele, I., Vidueira, P., Yagüe, J. L., & Cuesta, F. (2020). The participatory budgeting and its contribution to local management and governance: Review of experience of rural communities from the Ecuadorian Amazon rainforest. *Sustainability* (Switzerland), 12(11). <https://doi.org/10.3390/su12114659>
- Gaol, L. L., Santoso, E. B., & Prasetyo, A. (2024). Penguatan Tata Kelola Keuangan Publik melalui Partisipasi Masyarakat dan Transparansi Informasi. *Jurnal Akademi Akuntansi Indonesia Padang*, 4(1), 126-140. <https://doi.org/10.31933/mwca7592>
- Gil-Garcia, J., Gasco-Hernandez, M., & Pardo, T. (2020). Beyond Transparency, Participation, and Collaboration? A Reflection on the Dimensions of Open Government. *Public Performance and Management Review*, 43(3), 483-502. <https://doi.org/10.1080/15309576.2020.1734726>
- Harrison, T. & Sayogo, D. (2014). Transparency, participation, and accountability practices in open government: A comparative study. *Government Information Quarterly*, 31(4), 513-525. <https://doi.org/10.1016/j.giq.2014.08.002>
- Huwae, K. (2016). Analisis Tingkat Keterbukaan Informasi Pengelolaan Keuangan Daerah (Studi di Provinsi Daerah Istimewa Yogyakarta). (Tesis). Universitas Gadjah Mada, Yogyakarta
- International Budget Partnership. (2023a). Open Budget Survey 2023 9th Edition. 2023 Global Report. <https://internationalbudget.org/wp-content/uploads/IBP-OBS-Global-Report-2023-v4-Final-Artwork.pdf>
- International Budget Partnership. (2023b). Open Budget Survey Indonesia 2023. Country Results. <https://internationalbudget.org/sites/default/files/country-surveys-pdfs/2023/open-budget-survey-indonesia-2023-en.pdf>
- Jayasinghe, K., Adhikari, P., Carmel, S., & Sopanah, A. (2020). Multiple rationalities of participatory budgeting in indigenous communities: evidence from Indonesia. *Accounting, Auditing and Accountability Journal*, 33(8), 2139–2166. <https://doi.org/10.1108/AAAJ-05-2018-3486>
- Kahyaoğlu, B. S., Abdieva, R., & Baigonushova, D. (2024). Citizen perception and participation in local government in post-Soviet countries: Case of

Kyrgyzstan. Journal of Eurasian Studies.
<https://doi.org/10.1177/18793665241283476>.

Klun, D. M., & Jože Benčina, D. (2021). DETERMINANTS OF PARTICIPATORY BUDGETING IN SLOVENIAN MUNICIPALITIES. Slovak Journal of Political Sciences, 21.

Kraus, S., Breier, M., Lim, W.M. et al. (2022). Literature reviews as independent studies: guidelines for academic practice. Review of Managerial Science, 16, 2577–2595. <https://doi.org/10.1007/s11846-022-00588-8>

Krivorotko, Y. & Sokol, D. (2021). Online Openness and Transparency of Local Budgets in Belarus. Central European Economic Journal, 8(55), 144-162. <https://doi.org/10.2478/ceej-2021-0009>

Liao, W. J., Chuang, S. H., Maher, C. S., & Song, X. (2025). Examining the Relationship Between Citizen Participation and Municipal Fiscal Conditions. Public Performance and Management Review. <https://doi.org/10.1080/15309576.2025.2503787>

Mattei, G., Santolamazza, V., & Grandis, F. G. (2022). Design of the participatory budget: how to turn citizens into process protagonists. International Journal of Public Sector Management, 35(3), 294–316. <https://doi.org/10.1108/IJPSM-02-2021-0045>

McDermott, P. (2010). Building open government. Government Information Quarterly, 27(4), 401-413. <https://doi.org/10.1016/j.giq.2010.07.002>

Reggi, L. & Dawes, S. (2016). Open government data ecosystems: Linking transparency for innovation with transparency for participation and accountability. Lecture Notes in Computer Science (including subseries Lecture Notes in Artificial Intelligence and Lecture Notes in Bioinformatics), 74-86. https://doi.org/10.1007/978-3-319-44421-5_6

Republik Indonesia. (2020). Peraturan Pemerintah No. 61 Tahun 2010 tentang Pelaksanaan Undang-Undang No. 14 Tahun 2008 tentang Keterbukaan Informasi Publik

Republik Indonesia. (2019). Peraturan Pemerintah No. 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah.

- Republik Indonesia. (2008). Undang-Undang No. 14 Tahun 2008 tentang Keterbukaan Informasi Publik.
- Rozi, F. (2019). PENGELOLAAN KEUANGAN NAGARI LUBUK MALAKO KABUPATEN SOLOK SELATAN PROVINSI SUMATERA BARAT DALAM PERSPEKTIF OPEN GOVERNMENT. (Tesis). Universitas Gadjah Mada, Yogyakarta.
- Roztock, N., Strzelczyk, W., & Weistroffer, H. R. (2025). Weistroffer, Heinz Roland. Central European Management Journal, 33(1), 126-143. <https://doi.org/10.1108/CEMJ-04-2024-0128>
- Shah, A. (2007). Local Budgeting. World Bank Publications.
- Welly, O., Arifin, M., Ghozali, R., & Sabrina N. (2021). Analisis Transparansi Pengelolaan Keuangan Pemerintah Daerah Berbasis Website Se-Jawa Bali. Balance : Jurnal Akuntansi Dan Bisnis, 6(1), 157-167.
- Wirtz, B. W. & Birkmeyer, S. (2015) Open Government: Origin, Development, and Conceptual Perspectives. International Journal of Public Administration, 38(5), 381-396. <https://doi.org/10.1080/01900692.2014.942735>