

## DAFTAR PUSTAKA

Adeliya, N. (2017). PARTISIPASI MASYARAKAT DALAM PENYUSUNAN ANGGARAN PENDAPATAN DAN BELANJA DESA (APBDes). 2(2). <http://ejournal.umm.ac.id/index.php/jurnalcivichukum>

Aleksandrov, E., Bourmistrov, A., & Grossi, G. (2018). Participatory budgeting as a form of dialogic accounting in Russia: Actors' institutional work and reflexivity trap. *Accounting, Auditing and Accountability Journal*, 31(4), 1098–1123. <https://doi.org/10.1108/AAAJ-02-2016-2435>

Anggraeni, M., Gupta, J., & Verrest, H. J. L. M. (2019). Cost and value of stakeholders participation: A systematic literature review. In *Environmental Science and Policy* (Vol. 101, pp. 364–373). Elsevier Ltd. <https://doi.org/10.1016/j.envsci.2019.07.012>

Arnstein, S. R. (1969). A Ladder Of Citizen Participation. *Journal of the American Planning Association*, 35(4), 216–224. <https://doi.org/10.1080/01944366908977225>

Ansell, C., & Gash, A. (2007). Collaborative Governance in Theory and Practice. *Journal of Public Administration Research and Theory*, 18(4), 543–571.

Abdussamad, Z. (2021). *Metodologi Penelitian Kualitatif: Pendekatan Praktis dalam Penelitian Ilmu Sosial dan Pendidikan*. Jakarta: Rajawali Pers.

Baiocchi, G., & Ganuza, E. (2014). Participatory Budgeting as if Emancipation Mattered\*. *Politics and Society*, 42(1), 29–50. <https://doi.org/10.1177/0032329213512978>

Barbera, C., Sicilia, M., & Steccolini, I. (2016). What Mr. Rossi Wants in Participatory Budgeting: Two R's (Responsiveness and Representation) and Two I's (Inclusiveness and Interaction). *International Journal of Public Administration*, 39(13), 1088–1100. <https://doi.org/10.1080/01900692.2016.1177839>

Bartocci, L., Grossi, G., Mauro, S. G., & Ebdon, C. (2023). The journey of participatory budgeting: a systematic literature review and future research directions. *International Review of Administrative Sciences*, 89(3), 757–774. <https://doi.org/10.1177/00208523221078938>

Beikverdi, M., Tehrani, N. G., & Shahanaghi, K. (2024). A Bi-level model for district-fairness participatory budgeting: Decomposition methods and application. *European Journal of Operational Research*, 314(1), 340–362. <https://doi.org/10.1016/j.ejor.2023.09.037>

Burns, D., Hambleton, R., & Hoggett, P. (1994). *The politics of decentralisation: ng local democracy*. Macmillan Press.



Biederman, P. W. (1997). *Organizing Genius: The Secrets of Creative ition*. New York: Addison-Wesley.

Berry, T. (1999). *The Great Work: Our Way into the Future*. New York: Bell Tower

Badan Pengembangan dan Pembinaan Bahasa. (2016). *Kamus Besar Bahasa Indonesia (KBBI)*. Jakarta: Kementerian Pendidikan dan Kebudayaan. (<https://kbbi.kemdikbud.go.id>, diakses 20 Mei 2024)

Cabannes, Y. (2015). The impact of participatory budgeting on basic services: municipal practices and evidence from the field. *Environment and Urbanization*, 27(1), 257–284. <https://doi.org/10.1177/0956247815572297>

Cabannes, Y., & Lipietz, B. (2018). Revisiting the democratic promise of participatory budgeting in light of competing political, good governance and technocratic logics. *Environment and Urbanization*, 30(1), 67–84. <https://doi.org/10.1177/0956247817746279>

Cahyono, H., & Mufidayati, K. (2021). Partisipasi Masyarakat Dalam Perencanaan Apbdes Sasakpanjang Kecamatan Tajurhalang Kabupaten Bogor. *Indonesia Treasury Review*, 6(2), 173–194

Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (4th ed.). Thousand Oaks, CA: Sage Publications.

Cornwall, A. (2008). Unpacking Participation Models, meanings and practices. *Community Development Journal*, 43(3), 269–283. <https://doi.org/10.1093/cdj/bsn010>

Collin, I., & Ison, R. (2009). *Dare we jump off Arnstein's ladder? Social learning as a new policy paradigm*. In D. G. Janelle & M. H. Goodchild (Eds.), *Spatially Integrated Social Science* (pp. 49–68). Springer. [https://doi.org/10.1007/978-1-4020-9602-0\\_3](https://doi.org/10.1007/978-1-4020-9602-0_3)

Covey, S. R. (1989). *The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change*. New York: Simon & Schuster.

Capra, F. (1996). *The web of life: A new scientific understanding of living systems*. Anchor Books.

Damayanti, R. A., & Syarifuddin, S. (2020). The inclusiveness of community participation in village development planning in Indonesia. *Development in Practice*, 30(5), 624–634. <https://doi.org/10.1080/09614524.2020.1752151>

Desriadi. (2018). Partisipasi Masyarakat Dalam Musyawarah Perencanaan Pembangunan Desa (Musrenbangdes) Di Desa Pisang Berebus Kecamatan Gunung Toar Kabupaten Kuantan Singingi. *Jurnal Trias Politika*, 2(1), 63–85

Džinic, J., Svidronová, M. M., & Markowska-Bzducha, E. (2016). Participatory budgeting: A comparative study of Croatia, Poland and Slovakia. *NISPAcee Journal of Public Administration and Policy*, 9(1), 31–56. <https://doi.org/10.1515/nispa-2016-0002>



- Detik News. 18 Oktober, 2022. *KPK Ungkap Hampir 600 Kades di RI Terjerat Kasus Korupsi*, (Online), <https://news.detik.com/berita/d-6354302/kpk-ungkap-hampir-600-kades-di-ri-terjerat-kasus-korupsi>, diakses 19 Oktober 2022.
- Denhardt, J. V., & Denhardt, R. B. (2003). *The New Public Service: Serving, Not Steering*. Armonk, NY: M.E. Sharpe.
- Ebdon, C., & Franklin, A. (2004). Searching for a Role for Citizens in the Budget Process. *Public Budgeting & Finance*, 24(1), 32–49. <http://www.napawash.org>
- Emelson, D., Quick, K. S., & Feldman, M. S. (2012). Collaborative Governance: A New Era of Public Policy in Australia. *Australian Journal of Public Administration*, 71(3), 273–283.
- Faisal, M., & Nain, U. (2018). Implikasi pelaksanaan program dana desa terhadap kohesi sosial di Desa Tamalate Kabupaten Takalar. *Sosiohumaniora*, 20(3), 222–230. <https://doi.org/10.24198/sosiohumaniora.v20i3.16070>
- Frenkiel, E. (2021). Participatory budgeting and political representation in China. *Journal of Chinese Governance*, 6(1), 58–80. <https://doi.org/10.1080/23812346.2020.1731944>
- Fung, A. (2006). Articles on Collaborative Public Management. *Public Administration Review*, 66(s1), 66–75
- Fowler, J. W. (1981). *Stages of faith: The psychology of human development and the quest for meaning*. Harper & Row.
- Gordon, V., Osgood, J. L., & Boden, D. (2017). The Role of Citizen Participation and the Use of Social Media Platforms in the Participatory Budgeting Process. *International Journal of Public Administration*, 40(1), 65–76. <https://doi.org/10.1080/01900692.2015.1072215>
- Grillos, T. (2017). Participatory Budgeting and the Poor: Tracing Bias in a Multi-Staged Process in Solo, Indonesia. *World Development*, 96, 343–358. <https://doi.org/10.1016/j.worlddev.2017.03.019>
- Goncalves, S. (2014). The Effects of Participatory Budgeting on Municipal Expenditures and Infant Mortality in Brazil. *World Development*, 53, 94–110.
- Goddard, A. (2004). Budgetary Practices and Accountability Habitus: A Grounded Theory. *Accounting, Auditing & Accountability Journal*, 17(4), 543–577.
- Hadi, K., Sihidi, I. T., & Werefrindus, M. (2022). Partisipasi Masyarakat Dalam Penyusunan APBDes di Desa Pait Kecamatan Kasembon Kabupaten Malang Tahun Anggaran 2019. *Sawala: Jurnal Administrasi Negara*, 10(1), 63–79. <https://doi.org/10.30656/sawala.v10i1.4623>



1. *Breathing Life into Democracy: The Power of Participation Budgeting*.  
dthinkingcommunications.net

- Hasniati. (2016). Model Akuntabilitas Pengelolaan Dana Desa. *Jurnal Analisis Kebijakan Dan Pelayanan Publik*, 2(1), 15–30
- Head, B. W. (2007). Community engagement: Participation on whose terms? *Australian Journal of Political Science*, 42(3), 441–454. <https://doi.org/10.1080/10361140701513570>
- Hong, S. (2015). Citizen Participation in Budgeting: A Trade-Off between Knowledge and Inclusiveness? *Public Administration Review*, 75(4), 572–582. <https://doi.org/10.1111/puar.12377>
- Hoffecker, W. A. (2010). *Revolutions in Worldview: Understanding the Flow of Western Thought*. Phillipsburg, NJ: P&R Publishing
- Hampden-Turner, C. (1990). *Corporate Culture: From Vicious to Virtuous Circles*. London: Hutchinson Business Books.
- Holling, C. S. (1973). *Resilience and Stability of Ecological Systems*. Annual Review of Ecology and Systematics, 4, 1-23. <https://doi.org/10.1146/annurev.es.04.110173.000245>
- 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>
- J.A.Teloni. (2011). *Gereja Berbasis Presbiterial Sinodal* Ed; Cetakan Kedua). CV.INARA.
- Johan Saimina. (2015). 6 September 1935 : Sejarah Kemandirian GPM. In Elizabeth Marantika, Steve G.Chr.Gaspersz, Markus Takaria, & Elifas Tomix Maspaitella (Eds.), *Buku Peringatan HUT ke - 80 GPM Delapan DEKADE GPM : menanam, menyiram, bertumbuh dan berbuah* (1st ed., Vol. 1). Satya Wacana University Press.
- Kedoh, A. R. D., & Sulindawati, N. L. G. E. (2022). Akuntabilitas Gereja dalam Pandangan Alkitabiah dan Stewardship Theory di GKPB KASIH Karunia Sambangan. *Jurnal Ilmiah Akuntansi Dan Humanika*, 12(2), 385–394.
- Khoo, S. V., Rahman, N. H. A., & Kamil, N. L. M. (2024). An evaluation of the influence of budgeting process on budget performance in Malaysia. *Public Administration and Policy*, 27(1), 31–44. <https://doi.org/10.1108/PAP-03-2023-0035>
- Kurniasih, D., Sahat Setyawan Manurung, D., Gunarto, G., & Rizqi, Z. (2020). *Village Budgeting: Where Does It Come From?*
- Kementerian Pendidikan dan Kebudayaan. (2016). *Kamus besar bahasa Indonesia* (Edisi 5). Badan Pengembangan dan Pembinaan Bahasa.



- Kementerian Keuangan Republik Indonesia. (2010). *\_Pedoman Penyusunan Rencana Kerja dan Anggaran Kementerian/Lembaga\_*. Jakarta: Kementerian Keuangan Republik Indonesia
- Kuruppu, C., Adhikari, P., Gunarathna, V., Ambalangodage, D., Perera, P., & Karunaratna, C. (2016). Participatory budgeting in a Sri Lankan urban council: A practice of power and domination. *Critical Perspectives on Accounting*, 41, 1–17. <https://doi.org/10.1016/j.cpa.2016.01.002>
- Kanter, R. M. (1989). *When Giants Learn to Dance: Mastering the Challenges of Strategy, Management, and Careers in the 1990s*. New York: Simon & Schuster.
- Lehtonen, P. (2022). Policy on the move: the enabling settings of participation in participatory budgeting. *Policy Studies*, 43(5), 1036–1054. <https://doi.org/10.1080/01442872.2021.1895981>
- Lestari, S. M., Yayuk, D., & Wahyuningsih, E. (2021). Partisipasi Masyarakat Dalam Penyusunan Rencana Kerja Pemerintah Desa (RKPDDes). *Jurnal Sosial Dan Sains (SOSA/INS)*, 1(10), 1254–1261. <http://sosains.greenvest.co.id>
- Lannai, D., Amin, A. & Atestasi, I. (2020). Factors Affect Budget Absorption In Government Institutions Of South Sulawesi. *Jurnal Ilmiah Akuntansi*, 3(2), 113–119. <https://doi.org/10.33096/atestasi.v3i2.517>
- Lase, D., & Purba, R. (2020). *Teologi Alkitabiah: Pemahaman tentang Firman Tuhan bagi Kehidupan*. Jakarta: Bina Media Perintis.
- Lembaga Alkitab Indonesia. (1958). *Alkitab terjemahan lama*. Percetakan Lembaga Alkitab Indonesia.
- Maravilla, G. A. R., & Grayman, J. H. (2020). Understanding participatory budgeting through formal and informal processes of inclusion: a case study in the Philippines. *Development in Practice*, 30(4), 448–458. <https://doi.org/10.1080/09614524.2020.1721435>
- Mardiasmo. (2002). *Akuntansi Sektor Publik*. ANDI JOGYAKARTA.
- 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>
- McCallum, D. (2006). *Citizen Participation in Local Government: A Review of the Literature and an Agenda for Research*. *State and Local Government Review*, 38(3), 189-196.
- Manes-Rossi, F., Orelli, R. L. & Sicilia, M. (2023). Skeptic, enthusiast, guarantor or Public managers' perception of participatory budgeting. *Public Participation*. <https://doi.org/10.1111/padm.12978>





- McDowell, J. (2002). *The New Evidence That Demands a Verdict: Evidence I & II*. Nashville, TN: Thomas Nelson.
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook* (3rd ed.). Thousand Oaks, CA: Sage Publications.
- Media Center. (2023). GPM Terima Penghargaan Dukungan Dana Dalam Penganggulan ATM (Aids-Tbc-Malaria) Tahun 2023. (online), (<https://sinodegpm.id>, diakses 22 November 2023)
- Myers, D. G. (2014). *Exploring social psychology* (7th ed.). McGraw-Hill Education.
- Naben M.R.Kristanto. (2023). Membandingkan Demokrasi dan Penganggaran Partisipatif ala Porto Alegre-Brasil dan Musrenbang Partisipatif ala Indonesia. *SOSMANIORA: Jurnal Ilmu Sosial Dan Humaniora*, 2(4), 523–529. <https://doi.org/10.55123/sosmaniora.v2i4.2889>
- Nabatchi, T., & Amsler, L. B. (2014). Direct Public Engagement in Local Government: Strategies and Outcomes. *Public Administration Review*, 74(5), 573-584.
- Neuman, W. L. (1997). *Social Research Methods: Qualitative and Quantitative Approaches*. Allyn & Bacon
- OECD *Guidelines for Citizen Participation Processes*. (2022). OECD. <https://doi.org/10.1787/f765caf6-en>
- Patty, M., Leiwakabessy, Audry, Akuntansi,. (2021). Pelatihan Akuntansi untuk Organisasi Nirlaba. *Jurnal Pengabdian Masyarakat JAMAK (Manajemen Dan Akuntansi)*, 4(2), 63–76.
- Pattikayhatu, T. (1977). *Orang Ambon di Mata Orang Ambon*. Jakarta: Balai Pustaka.
- Patton, M. Q. (2002). *Qualitative research & evaluation methods* (3rd ed.). Thousand Oaks, CA: Sage Publications
- Quick, K. S., & Feldman, M. S. (2011). Distinguishing Participation and Inclusion: A Framework for Understanding the Role of Social Connectedness in College Student Persistence. *Journal of Higher Education*, 82(6), 660-685.
- Rahim, S., Ahmad, H., & Nursadirah, A. (2020). *Disclosure of Local Government Financial Statements in South Sulawesi*. <http://orcid.org/0000-0003-4226-6520><http://orcid.org/0000-0002-8942-965X>
- Ranjan Mishra, P. (2014). Citizens participation in budget making process of the State of Odisha (India): Opportunities, Learnings and Challenges. *The Journal of Field Actions, Special Issue*(11), 1–5
- Schneider, A. (2014). *Framing Citizen Participation: Participatory Budgeting in France, Germany, and the United Kingdom* (P. Macmillan, Ed.; 1st ed., Vol. 1). Macmillan Publishers Limited. DOI 10.1057/9781137326669.



- Roberts, J., & Scapens, R. (1985). \_Accounting Systems and Systems of Accountability – Understanding Accounting Practices in Their Organisational Contexts\_. Accounting, Organizations and Society, 10(4), 443–456. [https://doi.org/10.1016/0361-3682\(85\)90005-4](https://doi.org/10.1016/0361-3682(85)90005-4)
- Ritzer, G. (2008). *Sociological Theory* (7th ed.). New York: McGraw-Hill.
- Sayuti, S., Majid, J., & Juardi, M. S. S. (2018). Perwujudan Nilai Transparansi, Akuntabilitas dan Konsep Value For Money dalam Pengelolaan Akuntansi Keuangan Sektor Publik (Studi Pada Kantor BAPPEDA Sulawesi Selatan). *ATESTASI: Jurnal Ilmiah Akuntansi*, 1(1), 16–28. <https://doi.org/10.33096/atestasi.v1i1.39>
- Schneider, S. H., & Busse, S. (2019). Participatory Budgeting in Germany—A Review of Empirical Findings. *International Journal of Public Administration*, 42(3), 259–273. <https://doi.org/10.1080/01900692.2018.1426601>
- Sintomer, Y., Herzberg, C., & Röcke, A. (2008). Participatory budgeting in Europe: Potentials and challenges. *International Journal of Urban and Regional Research*, 32(1), 164–178. <https://doi.org/10.1111/j.1468-2427.2008.00777.x>
- Shybalkina, I. (2022). Toward a positive theory of public participation in government: Variations in New York City’s participatory budgeting. *Public Administration*, 100(4), 841–858. <https://doi.org/10.1111/padm.12754>
- Sopannah. (2010a). Studi Fenomenologis: Menguak Partisipasi Masyarakat Dalam Proses Penyusunan APBD. *Jurnal Akuntansi Dan Auditing Indonesia*, 1.
- Sopannah, A. (2012b). Ceremonial Budgeting: Public Participation in Development Planning at an Indonesian Local Government Authority. *Journal of Applied Management Accounting Research (JAMAR)*, 10(2), 73–84.
- Sopannah, A., Sodik, M., Bahri, S., & Puspitosarie, E. (2023c). *Public participation in budgeting practices in village government*. 1, 93–102. <https://doi.org/10.20885/InCAF.vol1.art11>
- Srirejeki, K. (2015). Tata Kelola Keuangan Desa. *Jurnal akuntansi dan bisnis*, 15(1), 33–37.
- Sudarminta, J. (2002). *Epistemologi Dasar: Pengantar Filsafat Pengetahuan*. Yogyakarta: Kanisius.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Suratman, E., & Sugiono, S. (2023). IMPLEMENTASI AJARAN KASIH DALAM MEWILAJUDKAN SILA PERSATUAN INDONESIA DI TENGAH-TENGAH MUKAN. *Phronesis: Jurnal Teologi Dan Misi*, 6(1), 17–35.



- Smith, J. K. A. (2009). *Desiring the kingdom: Worship, worldview, and cultural formation*. Baker Academic.
- Theuwis, M. I., & Kindt, R. (2024). Through the looking glass: the effect of participation in a participatory budget on citizens' populist attitudes. *European Political Science Review*. <https://doi.org/10.1017/S1755773923000413>
- Tritter, J. Q., & McCallum, A. (2006). The snakes and ladders of user involvement: Moving beyond Arnstein. *Health Policy*, 76(2), 156–168. <https://doi.org/10.1016/j.healthpol.2005.05.008>
- Teras Maluku. (2017). Warga Muslim Leihtu Bantu Renovasi Gereja Galala Ambon, (online), (<https://terasmaluku.com/headline/2017>, diakses 23 Mei 2024)
- Titika, S. R., Titika, B. M., & Siahainenia, A. J. D. (2021). Revitalisasi tata kelola menuju BUMDes produktif pada Badan Usaha Milik Desa (BUMDes) Gemilang Desa Poka Kota Ambon. *Jurnal Pengabdian Masyarakat JAMAK (Manajemen & Akuntansi)*, 4(2), 76–89
- Tumbel, S. (2017). Partisipasi masyarakat sebagai wujud akuntabilitas pengelolaan dana desa. *Jurnal Ilmu Administrasi Bisnis*, 6(2), 1–10.
- Uddin, S., Mori, Y., & Adhikari, P. (2019). Participatory budgeting in a local government in a vertical society: A Japanese story. *International Review of Administrative Sciences*, 85(3), 490–505. <https://doi.org/10.1177/0020852317721335>
- Undang-Undang RI Nomor 23 Tahun 2014 Tentang Pemerintah Daerah. (2014). *Republik Indonesia*.
- Undang-Undang RI Nomor 25 Tahun 2004 Tentang Sistem Perencanaan Pembangunan Nasional. (2004). *Republik Indonesia*.
- Vinogradova, T. (2022). Improving green budget decisions and transparency through public participation: evidence from Russia. *Public Sector Economics*, 46(3), 386–401. <https://doi.org/10.3326/pse.46.3.3>
- Waheduzzaman, W., & As-Saber, S. (2015). Community participation and local governance in Bangladesh. *Australian Journal of Political Science*, 50(1), 128–147. <https://doi.org/10.1080/10361146.2014.989194>
- Walczak, D., & Rutkowska, A. (2017). Project rankings for participatory budget based on the fuzzy TOPSIS method. *European Journal of Operational Research*, 260(2), 706–714. <https://doi.org/10.1016/j.ejor.2016.12.044>
- Weipert-Fenner, I., Rossi, F. M., Sika, N., & Wolff, J. (2024). Trust and social movements: A new research agenda. *International Journal of Comparative Sociology*. <https://doi.org/10.1177/00207152241246216>



30). *The Protestant ethic and the spirit of capitalism* (T. Parsons, Trans.).  
man. (Original work published 1905)



Yang, K., & Pandey, S. K. (2011, December). Further Dissecting the Black Box of Citizen Participation: When Does Citizen Involvement Lead to Good Outcomes? *Public Administration Review (PAR)*, 880–892.

Zepic, R., Dapp, M., & Krcmar, H. (2017). Participatory budgeting without participants: Identifying barriers on accessibility and usage of German participatory budgeting. *Proceedings of the 7th International Conference for E-Democracy and Open Government, CeDEM 2017*, 26–35. <https://doi.org/10.1109/CeDEM.2017.24>





Optimized using  
trial version  
[www.balesio.com](http://www.balesio.com)



Optimized using  
trial version  
[www.balesio.com](http://www.balesio.com)