



SOCIAL MEDIA MARKETING STRATEGY IN BUILDING CUSTOMER BRAND AWARENESS AT THE GRAND CENTRAL MEDAN HOTEL

Petrus Lajor Ginting¹, Endang Sulistya Rini², Sugih Arto Pujangoro³

^{1,2,3}Master of Management, Postgraduate School, Universitas Sumatera Utara

*Corresponding e-mail: lajorginting0908@gmail.com, endangsulistya@usu.ac.id, sugiharto@usu.ac.id

Abstract

This research was conducted to analyze the strengths, opportunities, aspirations and results related to the social media marketing strategy used at the Grand Central Medan hotel to build customer brand awareness. This research uses the SOAR analysis method, which is a method that companies can use to create a marketing strategy planning framework to face business competition by analyzing internal and external factors using the IFAS and EFAS matrices. This research uses qualitative data methods, namely data obtained by collecting data sources through interviews and observations as well as collecting documents from existing journals and various other accurate internet sources. The results of this research show that based on the IFAS matrix the value is 3.75 and the EFAS value is 3.16. This strategy emphasizes 1. Creating content and paying attention to when to post content that interests visitors; 2. Strategy to increase promotion and cooperation; 3. Strategy to provide attractive promotions and incentives for employees.

Keywords: Social Media Marketing, Brand Awareness, SOAR, IFAS Matrix, EFAS Matrix

1. INTRODUCTION

Tourism is a very important economic sector in Indonesia, both as a source of foreign exchange income and can also create jobs and business opportunities for many people. The potential of the Indonesian market which is still open makes entrepreneurs, companies and investors compete to reap big profits in the Indonesian market, especially in the tourism sector. Providing rooms for overnight stays is a very important role for the tourism industry. Before the Covid-19 phenomenon, the number of foreign tourists coming to Indonesia continued to increase every year, as did the movement of domestic tourists. This growth must be balanced with an increase in the supply of hotel rooms. The hotel business really needs branding which is an important part of business strategy. Branding can make a hotel's name better known and more prominent in the competitive hotel business. Branding can show the uniqueness and superiority of a hotel. So the name of the hotel is easy to remember and leaves a special impression in the minds of tourists or visitors. To make this happen, customers must first get the experience of staying at a hotel. According to Aaker, brand awareness is the ability of consumers to recognize or remember that a brand is a member of a certain product category (Siahaan and Yulianti, 2016).

However, it cannot be denied that branding has the power to attract audience interest, even if potential consumers have never stayed at a hotel, namely through various brand identity elements such as the logo, tagline used, visual design, and even the language used. So it can be concluded that brand awareness is a form of awareness of a brand or brands which is related to the strength of the brand in consumer memory, depicted in the consumer's mind. Brand awareness is also a factor that can influence the decision to use a service. With high brand awareness, it is hoped that whenever a category need arises, the brand will reappear from memory and then be used as a consideration for various alternatives in decision making. Apart from brand awareness, social media is an important part of a larger and more complete sales, service, communication and marketing strategy that reflects and adapts to the market and the people who interpret it. Social media marketing carried out by a business can influence someone's thinking which will have an impact on other people's thinking more broadly before making a decision (Gunelius, 2011). Marketing has done many things in this case, one of which is actively providing promotions on social media, be it Facebook, Instagram, Tiktok and so on.

SOCIAL MEDIA MARKETING STRATEGY IN BUILDING CUSTOMER BRAND AWARENESS AT THE GRAND CENTRAL MEDAN HOTEL

Petrus Lajor Ginting¹, Endang Sulistya Rini², Sugih Arto Pujanggoro³

Hotel Grand Central Medan is a 3 star hotel located at Jalan Sei Belutu Medan with a total of 115 rooms with air conditioning, restaurant, swimming pool, 24 hour reception, ample parking, WiFi and elevator. There are 10 types of rooms at the Grand Central Medan hotel, namely deluxe double, deluxe twin, executive room, executive twin, grand deluxe, super deluxe double, super deluxe twin, superior double, superior twin and standard double. One of the parameters to assess the success and profitability of the hotel industry is to look at the room occupancy rate, where the room occupancy rate is calculated by dividing the number of room nights occupied by the number of room nights available. For the Grand Central Medan hotel, it can be seen in with an average occupancy of 47.54%.

The Grand Central Medan Hotel must evaluate its performance, especially the marketing strategy implemented. Hotel Grand Central Medan must be able to develop differences and positioning strategies in the market and provide other privileges than its competitors. Researchers conducted a pre-survey or preliminary research regarding the impact of social media marketing in building brand awareness which was given to 30 random respondents consisting of 11 men and 19 women. The pre-survey results are presented and explained as follows:

1. Social media marketing factors, especially entertainment at the Grand Central Medan Hotel, as many as 65% do not know and follow, see the timeline, and find out about ongoing events on the Grand Central Medan Hotel's social media accounts
2. The social media marketing interaction factor at Hotel Grand Central Medan is 44%, there are still many social media users who do not or have not interacted directly with Hotel Grand Central Medan's social media accounts
3. Social media marketing factors, especially trendiness at the Grand Central Medan Hotel, as many as 56% of respondents agreed and 43% of respondents disagreed with the Grand Central Medan Hotel.
4. Social media marketing factors, especially customization at the Grand Central Medan hotel, as many as 58% of respondents know about it, whereas 41% of respondents do not know about customization at the Grand Central Medan hotel.
5. Brand awareness at the Grand Central Medan hotel is 55%. Brand awareness, especially for hotels, is very important in terms of credibility, one example is knowing the logo well. When brand awareness increases, more potential consumers will place direct orders,

Competition to get guests or visitors to hotels is getting tighter following the continued growth in the number of hotels, especially in the city of Medan. Where every hotel must compete to offer the products or services they have to attract the hearts and attention of potential consumers, provide the best service, complete facilities, attractive advertisements on social media and set rates and even provide attractive discounts to win the hearts of customers .

2. LITERATURE REVIEW

2.1 Social Media Marketing

With the existence of social media marketing, it cannot be denied that it can help and make it easier for entrepreneurs or businesses to market their products and services in order to interact with their customers online. The costs incurred are not too large and there is no time limit as long as you are connected to the internet. Social media marketing is a form of direct or indirect marketing that is used to build awareness, recognition, memorability, and action for a brand, business, product, person, or other thing and is done using methods such as blogging, social networking, social bookmarking, and content sharing (Gunelius, 2011).

2.2 Brand awareness

Brand awareness is the ability to remember a brand or advertisement by customers spontaneously or through certain keywords (Rangkuti, 2004). Meanwhile, according to Najib (2016), brand awareness is a situation where consumers can recall parts of the brand as part of a particular product. According to Kotler & Keller (2009), brand awareness is the ability to identify a brand according to its category in detail before making a purchase. So, brand awareness is the ability to recognize a brand as part of a

product before making a purchase. Through this ability, trust will arise in a brand so that it can trigger the emergence of purchasing in the minds of individuals regarding the products they recognize..

2.3 SOAR Analysis

The SOAR method was developed by Dr. Jacqueline M Stavros from Lawrence Technological University (USA). In her book *The Thin of SOAR: Creating Strategy that Inspires Innovation Engagement*, Jacqueline explains how SOAR analysis is used in creating strategic plans. Stavros, Cooperrider, and Kelly (2003) offer the SOAR concept as an alternative to SWOT analysis, which originates from the Appreciative Inquiry (AI) approach which is a method in change management (which turns into problem solving) to uncover previous events that were ignored in the development of an organization. This approach was popularized by David Cooperrider, in his book *Introduction to Appreciative Inquiry* (1995). Developed over a period of approximately 10 years, research on SOAR will help individuals and organizations determine strategies and understand their capacity to improve team, individual and company performance (Faudi, 2020).

3. RESEARCH METHODS

3.1 Research sites

The research location is the place where research is conducted and can reveal the true nature of the research object being studied. The research location determined by the researchers was the Grand Central Medan hotel at Jalan Sei Belutu - Medan with a total of 115 rooms. This location was chosen because there are still many people in the city of Medan who are not familiar with this hotel since its inception.

3.2 Types of research

The type of research carried out in this study used a qualitative descriptive method. This research describes and explains the conditions in the field and the role of the General Manager (GM), Head of Operations (HOO), Sales and Marketing, Front Office, and Housekeeping and the role of visitors regarding social media strategies in building brand awareness at the Grand Central Medan hotel.

3.3 Research focus

The focus of this research is intended to limit qualitative studies as well as limit research to select relevant data and irrelevant data (Moleong, 2010). The limitations of this research are based more on the level of social media strategy problems in building brand awareness at the Grand Central Medan hotel, which is one of the 3 star hotels in Medan..

3.4 Method of collecting data

The data collection method used in this case is to obtain the required data and then analyze it through three processes, namely: the process of entering the research location (getting in), being at the research location (getting along) and the data collection process (logging the data). According to Sugiyono (2018) data collection techniques can be done through observation, interviews and documentation

4. RESULTS AND DISCUSSION

4.1 Social Media Marketing for Grand Central Hotel Medan

From interviews with employees of the Grand Central Medan hotel, management has carried out things specifically related to social media marketing, namely the Grand Central Medan hotel held talk shows on Foks Medan radio, on Sonora FM radio and Metro TV and held social media gatherings, namely influencers, travel agents, gathering photographers, mobile legend gamer events where the requirement is that they make a post on their social media and tag the social media account of the Grand Central Medan hotel. On Travel Agent (OTE) at the Grand Central Medan hotel based on information obtained by researchers from sources namely Agoda, Traveloka and Tiket.com. Hotel Grand Central Medan has received awards from Traveloka and Pegi-peggi with a consumer satisfaction rating of 8.6 for

SOCIAL MEDIA MARKETING STRATEGY IN BUILDING CUSTOMER BRAND AWARENESS AT THE GRAND CENTRAL MEDAN HOTEL

Petrus Lajor Ginting¹, Endang Sulistyia Rini², Sugih Arto Pujanggoro³

providing the best service and receiving positive comments from guests and actively responding to comments from guests in order to provide the best service.

4.2 SOAR Analysis of Grand Central Hotel Medan

Based on the IFAS and EFAS matrices, data on the values of strengths, opportunities, aspirations and results at the Grand Central Medan hotel are obtained as follows:

Total Strength score : 2.76
 Total Opportunities score : 0.99
 Total Aspirations score : 1.74
 Total score Result (Result) : 1.43

So the score for Internal Factor Evaluation (IFAS) was 3.75 and External Factor Evaluation (EFAS) was 3.16.

Based on the total score above, the positioning of the Grand Central Hotel Medan can be described in the following IFAS and EFAS matrices:

Total SA strategy score : $2.76 + 1.74 = 4.50$
 Total OA strategy score : $0.99 + 1.74 = 2.73$
 Total SR strategy score : $2.76 + 1.43 = 4.19$
 Total OR strategy score : $0.99 + 1.43 = 2.42$

Strategy Combination Matrix Table

	<i>Strength(S)</i>	<i>Opportunities(O)</i>
<i>Aspirations(A)</i>	SA Strategy Using force to take advantage of odds = 4.50	OA Strategy Minimize weaknesses by using odds = 2.73
<i>Results(R)</i>	SR Strategy Using force to overcome threats = 4.19	OR Strategy Minimize weaknesses and avoid threats = 2.42

Source: Data processed, 2024

Regarding the SOAR analysis, the IFAS and EFAS matrices whose results are presented show the strategic position carried out by the Grand Central Hotel Medan, namely the SA strategy. The SA Strategy contains 3 (three) strategies; SA-1 strategy, Create content and pay attention to when to post content that interests visitors. SA-2 Strategy, Increase promotion and cooperation. SA-3 Strategy, Provide attractive promotions and incentives for employees.

a. Create content and pay attention to when to post content that interests visitors.

It is a strategic effort to increase market share through greater marketing efforts and can be used to build brand awareness. As is known, on the marketing side of the Grand Central Medan hotel through social media marketing related posts are very minimal, only once a week. Therefore, by implementing this strategy, the Grand Central Medan Hotel must make maximum marketing efforts, such as using Instagram or paid Tik-tok for the target age, which needs to be improved and increase the volume of posts on its social media accounts. What is meant here is the type of content, whether creating content that is unique to the place at the Grand Central Medan Hotel, the atmosphere and service, content ideas and content distribution schedules, the times when the content is posted. And don't forget to also collaborate with influences on the Instagram and Tik-Tik platforms to share reviews and content about the Grand Central Medan hotel. And don't forget to also share customer stories on social media and the website at

the Grand Central Medan Hotel. Based on research conducted by Hootsuite (2024), it shows that for social media that uses Instagram the appropriate schedule for posting content is:

Table 4.8 Schedule for Posting on Instagram

Day	Posting Hours (Noon)
Monday	11.00 WIB, 12.00 WIB, and 13.00 WIB
Tuesday	08.00 WIB, 09.00 WIB, and 10.00 WIB
Wednesday	09.00 WIB, 10.00 WIB, and 11.00 WIB
Thursday	11.00 WIB, 12.00 WIB, and 13.00 WIB
Friday	14.00 WIB, 15.00 WIB, and 16.00 WIB
Saturday	08.00 WIB, 09.00 WIB, and 10.00 WIB
Sunday	18.00 WIB, 17.00 WIB, and 20.00 WIB

Source: Hootsuite, 2024

Based on research data conducted by Recurpost (2024) in Indonesia, especially for Tik-Tok social media, the appropriate schedule for posting content is:

Table 4.9 Schedule for Posting on Tik-Tok

Day	Posting Hours (Noon)
Monday	06.00 WIB, 10.00 WIB, and 22.00 WIB
Tuesday	09.00 WIB, 12.00 WIB, and 16.00 WIB
Wednesday	07.00 WIB, 09.00 WIB, and 16.00 WIB
Thursday	11.00 WIB, 19.00 WIB, and 21.00 WIB
Friday	02.00 WIB, 04.00 WIB, and 09.00 WIB
Saturday	07.00 WIB, and 16.00 WIB
Sunday	08.00 WIB, 12.00 WIB, and 15.00 WIB

Source: Recurpost, 2024

Grand Central Hotel Medan can use hashtags on each of its social media, namely hashtags that are currently popular which are used in captions, such as #fyp, #foryourpage, #fyphotel, #fypindonesia, #besthotel or hashtags related to the content posted on social media.

b. Strategy to increase promotion and cooperation

Developing promotions and discounts can be done by packaging a product to make it attractive and varied. The packages and programs offered by the Grand Central Medan Hotel can be more varied to increase room occupancy, for example by holding stay promotions or international and traditional wedding packages, office meetings, family gatherings and other event packages. This strategy can be more intensive if the Grand Central Medan Hotel can make offers more intensively to potential consumers, namely by offering service products directly and continuously. Promotional efforts with discounts or other attractive offers. Apart from that, endorsements are also very popular with competitors. Therefore, in order for the Grand Central Medan Hotel to develop, this is the main thing in business development. Several things that can be done are:

1. Regularly hold events with online hotel sales agents, travel agents, airlines and private entrepreneurs and collaborate with event organizers to hold events
2. Collaborating with local governments, ministries and private companies to maximize the use of meeting rooms and ballrooms while staying in hotels.
3. Management provides promotional prices or discounts to guests. In providing promotional prices, hotels can look at important events, such as: Christmas, New Year, Valentine's Day and Eid al-Fitr.
4. Creating a hotel logo and clear naming so that the hotel is clearly visible during the day and night is used to increase customer brand awareness.
5. Giving compliments, for example giving free food at the mini bar in the room. This way guests feel appreciated during their several stays at the Grand Central Medan hotel.

SOCIAL MEDIA MARKETING STRATEGY IN BUILDING CUSTOMER BRAND AWARENESS AT THE GRAND CENTRAL MEDAN HOTEL

Petrus Lajor Ginting¹, Endang Sulistya Rini², Sugih Arto Pujanggoro³

c. Strategy provides attractive promotions and incentives for employees.

Employee incentive programs are designed to attract, engage and retain the talents of each employee. Based on the results of the researcher's interview with one of the sources, he said that there were no specific indicators for implementing job promotions at the Grand Central Medan hotel. In the hospitality industry, especially in hotels, it is known as the provision of Service Charge (SC) which is obtained from additional fees that have been previously determined in the framework of services in the hotel business in accordance with Permenaker regulations 7/2016 or simply additional fees that the buyer will pay from the total purchase a good or service. Provisions for distributing hotel service charges, where the collection and management of service fees before being distributed, is carried out by the company.

5. DISCUSSION

The results of the SOAR matrix research at the Grand Central Medan hotel, resulted in a strategy that can be prioritized, namely: creating content and paying attention to the timing of posting content that attracts visitor interest (content about places, products, ongoing services) on each social media of the Grand Central Medan hotel, increasing promotions and cooperation, as well as strategies for providing attractive promotions and incentives for employees. This strategy is made a management priority because this is in accordance with the current conditions of the Grand Central Hotel Medan. The results that have been obtained can be implied in accordance with existing strategies.

The strategy for creating content and paying attention to when to post content that attracts visitors' interest is to create content that is unique to the Grand Central Medan hotel, its atmosphere and service. The easiest and most economical thing currently is to maximize promotion using social media by utilizing existing platforms. Grand Central Hotel Medan must be aggressive in carrying out promotions. Grand Central Hotel Medan. The strategy of creating content and paying attention to when to post content that attracts visitors' interest is not only aimed at increasing consumer interest, this can also help determine trends and consumer interest in the desired product.

This strategy can also build customer brand awareness. in the form of employee friendliness with staying guests in the form of smiles and typical greetings, employee speed and accuracy in serving every guest request, employee reliability in serving guests during the check-in and check-out process, having good communication skills, fluent in English, there is a guarantee of 24 hour security during your stay which is non-stop, and apart from that, all employees at the Grand Central Hotel Medan are always provided with training or service training carried out by management so that guests who stay overnight feel comfortable and satisfied with the service provided by hotel employees. can be posted on Grand Central Hotel Medan's social media.

The strategy to increase promotions and discounts carried out by the Grand Central Medan hotel is not much different from other conventional hotels. Promotional activities carried out by Grand Central hotel sales and marketing include advertising only through social media and carrying out sales promotions with intensive collaboration with travel agents, personal selling and publicity. Based on interviews with informants during the pre-survey, there were still many informants who did not know directly about the Grand Central Hotel Medan, whether they knew the logo, location and promotions that were currently taking place at the Grand Central Hotel Medan.

6. CONCLUSION

Based on research and data collection obtained from interviews, observations, documentation and documentation carried out, it is known what strategies have been implemented by the Grand Central Hotel Medan. The results obtained through this research are as follows:

1. The SOAR strategy uses IFAS and EFAS matrix calculations to obtain a SOAR strategy matrix. The result is that the Grand Central Medan Hotel is in quadrant II, namely the Turn Around Strategy is a strategy that uses strength to take advantage of long-term opportunities by means of a diversification strategy (product/market).
2. Create content and pay attention to when to post content that interests visitors.

This means the type of content, whether creating unique content for the place at the Grand Central Medan hotel and intensifying maximum marketing, such as using Instagram or paid Tiktok for the target age, which needs to be improved and increasing the volume of posts on social media accounts, atmosphere and service, content ideas and content distribution schedule, hours when content is posted. And don't forget to adjust your social media posting schedule.

3. Increase promotion and collaboration

Be even more intense in creating content on the Instagram and Tik-Tok platforms to share reviews and content about the Grand Central Medan hotel and collaborate with parties who can share content with the target market at the Grand Central Medan hotel

4. Provide attractive promotions and incentives for employees

Providing promotion awards and benefits which are used to motivate positive behavior for each employee so that they can carry out and carry out their functional duties well.

REFERENCES

- Alam, M. M., Said, J., & Abd Aziz, M. A. (2019). Role of Integrity System, Internal Control System and Leadership Practices on the Accountability Practices in the Public Sectors of Malaysia. *Social Responsibility Journal*, 15(7), 955–976. <https://doi.org/10.1108/SRJ-03-2017-0051>
- Antika, Z., Murdayanti, Y., Nasution, H. (2020). Pengaruh Sistem Akuntansi Keuangan Daerah, Aksesibilitas Laporan Keuangan, dan Pengendalian Internal terhadap Akuntabilitas Pengelolaan Keuangan Daerah. *Jurnal Wahana Akuntansi*, 15(2), 212–232. <https://doi.org/10.21009/wahana.15.027>
- Atmadja, A. T., & Saputra, K. A. K. (2018). Determinant Factors Influencing the Accountability of Village Financial Management. *Academy of Strategic Management Journal*, 17(1). <https://www.researchgate.net/profile/Komang-Saputra/publication/324129289>
- Budiana, D. A., Said, D., & -, N. (2019). The Effect of Village Device Competencies and Internal Control System on Accountability of Village Management. *Scientific Research Journal*, VII(I), 10–20. <https://doi.org/10.31364/scirj/v7.i1.2019.p0119599>
- Diansari, R. E., Musah, A. A., & Binti Othman, J. (2023). Factors Affecting Village Fund Management Accountability in Indonesia: The Moderating Role of Prosocial Behaviour. *Cogent Business and Management*, 10(2), 1–26. <https://doi.org/10.1080/23311975.2023.2219424>
- Diansari, R. E., Othman, J. B., & Musah, A. A. (2022). Factors Affecting Accountability Village Fund Management. *Linguistics and Culture Review*, 6(May), 879–892. <https://doi.org/10.21744/lingcure.v6ns1.2186>
- Diansari, R. E., Othman, J. B., Musah, A. A., Adhivinna, V.V., & Sutari, T. (2022). Analysis of Factors Affecting the Accountability of Village Fund Management at Village Government. *Journal of Business and Information Systems* Vol. 4, No. 2. <http://doi.org/10.36067/jbis.v4i2.127>
- Elvera., & Astarina, Y. (2021). *Metodologi Penelitian*. Yogyakarta. ANDI
- Hendaris, B., & Romli, R. (2021). Effect of Village Apparatus Performance, Internal Control, Information Technology Utilization on Village Fund Accountability and Implications on Quality Village Financial Report. *Dinasti International Journal of Management Science*, 2(4), 569–580. <https://doi.org/10.31933/dijms.v2i4.784>
- Indriasih, D., & Sulistyowati, W. A. (2022). The Role of commitment, Competence, Internal Control System, Transparency and Accessibility in Predicting the Accountability of Village Fund Management. *The Indonesian Accounting Review*, 12(1), 73–85. <https://doi.org/10.14414/tiar.v12i1.2650>
- Irna. (2022). Accountability and Transparency of Financial Management of Village Funds in Improving

SOCIAL MEDIA MARKETING STRATEGY IN BUILDING CUSTOMER BRAND AWARENESS AT THE GRAND CENTRAL MEDAN HOTEL

Petrus Lajor Ginting¹, Endang Sulistya Rini², Sugih Arto Pujanggoro³

- the Independence of Village Communities in the Endemy of Covid-19. *Journal of Economics, Finance And Management Studies*, 05(08), 2129–2136. <https://doi.org/10.47191/jefms/v5-i8-04>
- Jasasila, J. (2020). Perkembangan dan Efektivitas Pelaksanaan Pengawasan Pengelolaan Dana Desa pada Inspektorat Daerah Kabupaten Batang Hari. *Ekonomis: Journal of Economics and Business*, 4(1), 172. <https://doi.org/10.33087/ekonomis.v4i1.134>
- Memarian, B., & Doleck, T. (2023). Fairness, Accountability, Transparency, and Ethics (Fate) in Artificial Intelligence (AI) and Higher Education: A Systematic Review. *Computers and Education: Artificial Intelligence*, 5(June), 100152. <https://doi.org/10.1016/j.caeai.2023.100152>
- Pangayow, B., & Patma, K. (2021). Planning, Accountability and Reporting of Village Financial Management in Indonesia. *Universal Journal of Accounting and Finance*, 9(2), 197–203. <https://doi.org/10.13189/UJAF.2021.090208>
- Peraturan Menteri Dalam Negeri No 113 Tahun 2014 tentang Pengelolaan Keuangan Desa
- Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa
- Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 108 Tahun 2017 Tentang Kompetensi Pemerintahan
- Peraturan Pemerintah 43 Tahun 2014 tentang Peraturan Pelaksanaan UU Desa**
- Peraturan Pemerintah No 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan
- Puspa, D. F., & Prasetyo, R. A. (2020). Pengaruh Kompetensi Pemerintah Desa, Sistem Pengendalian Internal, dan Aksesibilitas Laporan Keuangan terhadap Akuntabilitas Pengelolaan Dana Desa. 20(2), 281–297. *Media Riset Akuntansi, Auditing & Informasi*. <http://dx.doi.org/10.25105/mraai.v20i2.7894>
- Putri, R., Sutarjo, A., & Desmiwerita, D. (2023). Pengaruh Penyajian Laporan Keuangan, Aksesibilitas Laporan Keuangan dan Pengawasan Fungsional terhadap Akuntabilitas Publik. *Ekasakti Pareso Jurnal Akuntansi*, 1(2), 162–173. <https://doi.org/10.31933/epja.v1i2.847>
- Qulub, L., & Hidayat, M. T. (2023). The Influence of Village Apparatus Competency, Village Treasurer's Tax Compliance, and Community Participation on Accountability of Village Fund Management in Tambak District, Gresik Regency. *Jurnal Ilmiah dan Akuntansi Financial Indonesia. Volume 7, No. 2, Desember 2023*. 7(2), 51–63. <https://doi.org/10.31629/jiafi.v7i2.6666>
- Safelia, N., Brilliant, A. B., Afrizal, Yetti, S., & Olimsar, F. (2022). Investigating Apparatus Competence and Organizational Commitment for the Village Financial System. *International Journal of Finance & Banking Studies (2147-4486)*, 11(4), 37–46. <https://doi.org/10.20525/ijfbs.v11i4.2237>
- Sipi, A. D., & Tandi, A. (2021). Pengaruh penyajian Laporan Keuangan Daerah dan Aksesibilitas laporan Keuangan Terhadap Penggunaan Informasi Keuangan Daerah. *Jurnal Sosial dan Teknologi (SOSTECH) e-ISSN 2774-51551(11)*, 502–509. <https://doi.org/10.59188/jurnalsostech.v1i11.246>
- Sugiyono, 2018. *Metode Penelitian Kuantitatif*. Bandung. Alfabeta
- Suryanti, H., Saleh, K., Syamsudin, L. T., & Digidowiseiso, K. (2023). The Impact of Financial Report Accessibility on the Accountability of Regional Financial Management : A Systematic Literature Review. 3(2), 609–625. <http://dx.doi.org/10.31846/jae.v7i3.252>
- Sweetenia, A. M., Caesari, E. P. A., Aprillia, A. F., & Purwantini, A. H. (2019). Pengaruh Kompetensi, Sistem Pengendalian Internal, dan Kualitas Penyajian Laporan Keuangan terhadap Akuntabilitas Pemerintah Desa. *Jurnal Analisis Bisnis Ekonomi*, 17(1), 44–56. <https://doi.org/10.31603/bisnisekonomi.v17i1.2752>
- Tristiawan, F., Mila, S., & Dewi, D. O. (2023). Faktor-faktor yang Mempengaruhi Akuntabilitas Pemerintah Desa Dalam Pengelolaan Alokasi Dana Desa. *Madani: Jurnal Ilmiah Multidisiplin*,

1(6), 571–583. <https://doi.org/10.5281/zenodo.8137522>

- Triyono. (2019). The Determinant Accountability of Village Funds Management (Study in the Villages in Wonogiri District). *Riset Akuntansi Dan Keuangan Indonesia, Vol 4, No 2 (2019)*, 118–135. <https://doi.org/10.23917/reaksi.v4i2.8521>
- Undang-Undang Nomor 01 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah
- Undang-Undang Nomor 17 Tahun 2003 tentang Keuangan Negara
- Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintah Daerah
- Undang-Undang Nomor 6 Tahun 2014 tentang Desa
- Veronika, Y., Basri, Y. M., & Rofika. (2023). Pengaruh Kompetensi Aparatur, Komitmen Organisasi, Partisipasi Masyarakat, Akuntabilitas dan Transparansi Terhadap Pengelolaan Keuangan Desa. *Jurnal Kajian Akuntansi dan Auditing 109-Article Text-628-1-10-20231031*. 19(2), 91–105. <https://doi.org/10.37301/jkaa.v19i2.109>
- Wang, X., & Cheng, Z. (2020). Cross-sectional Studies: Strengths, Weaknesses, and Recommendations. *Chest*, 158(1), S65-S71. <https://www.sciencedirect.com/science/article/pii/S0012369220304621>
- Yesinia, N. I., Yuliarti, N. C., & Puspitasari, D. (2018). Analisis Faktor yang Mempengaruhi Akuntabilitas Pengelolaan Alokasi Dana Desa (Studi Kasus pada Kecamatan Yosowilangun Kabupaten Lumajang). *Jurnal ASET (Akuntansi Riset)*, 10(1), 105–112. <https://doi.org/10.17509/jaset.v10i1.13112>