

## MODERATION OF GOVERNMENT ACCOUNTING STANDARDS IN THE RELATIONSHIP OF PUBLIC ACCOUNTABILITY, PUBLIC TRANSPARENCY AND OVERSIGHT OF APBD MANAGEMENT

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### Abstract

The purpose of this research is to test and analyze the influence of public accountability, public transparency, and supervision of APBD management with government accounting standards as moderator variables on the Labuhanbatu district government directly and indirectly. The approach used in this research is explanatory. The population in this study was 45 local government organizations in Labuhanbatu district, resulting in a total of 135 respondents. Data collection techniques in this research used questionnaires and document study. The data analysis technique in this research uses a quantitative approach using statistical analysis with Outer Model Analysis Test, Inner Model Analysis, and Hypothesis Testing. Data management in this research uses the SEM-PLS software program. The results of this research prove that accountability, transparency, supervision, the public have a significant influence on the management of the Labuhanbatu Regency APBD, and Government accounting standards are able to moderate the influence of public accountability and supervision on APBD management, but government accounting standards are unable to moderate the influence of public transparency on APBD management.

**Keywords** : *Public Accountability, Public Transparency, Government Accounting Standards, Budget Management.*

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## 1. INTRODUCTION

The Regional Revenue and Expenditure Budget, here in after abbreviated as APBD, is the regional annual financial plan determined by Regional Regulation. Budget management performance is then reflected as value for money as a measurement of the management performance of public sector organizations which is based on three main elements, namely economy, efficiency and effectiveness (Purwiyanti, 2017). Achieving good APBD management cannot be separated from the supervision carried out by the direct superiors of the budget users themselves (attached supervision). APBD supervision is needed to find out whether the plans that have been prepared can run efficiently, effectively and economically.

According to the Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards, the budget function in the government environment has an important influence on accounting and financial reporting, among other things because: (a) The budget is a statement of public policy. (b) The budget is a fiscal target that describes the desired balance between expenditure, income and financing. (c) The budget is the basis for control which has legal consequences. (d) The budget provides a basis for assessing government performance. (e) The results of budget implementation are included in the government's financial report as a statement of government accountability to the public.

In practice, public sector accounting places more emphasis on audits and accounting systems. State accounting system standards, especially government institutions, make this accounting an accounting that must be adjusted to accounting standards in each institution, managed in an accountable, transparent and responsible manner as a measure of achievement and performance in the public sector. The importance of accountability and transparency can be seen in Presidential Decree No. 7 of 1999 where the government requires every central and regional government agency up to echelon II to implement the Government Agency Performance Accountability System (SAKIP) and the Government Agency Performance Accountability Report (LAKIP). In connection with the importance of disclosure of information about Regional Government activities and activities, the Public Information Openness Law (UU-KIP) was also issued regarding transparency of Regional Government activities and activities.

In the management of the Labuhanbatu Regency APBD, fraud is still found in public works, the social sector is not in accordance with public needs and benefits certain groups, and direct cash assistance is not on target, in fact there was bribery of funds from the implementation of the Labuhanbatu Regency APBD for the construction of a Regional Hospital by the former Regent of Labuhanbatu in 2018 (liputan6.com, 18 July 2018, and in 2023 the Regent of Labuhanbatu became a suspect in bribery by the Corruption Eradication Commission for the construction of roads and regional hospitals. Evaluation of the Results of the Regional Apparatus Activity Plan, program achievement is very low in 2021, 2022, seen on the official Labuhanbatu district website. Results report The Indonesian Financial Audit Agency (BPK) examination in Labuhanbatu Regency stated that during 2017 to 2021 the opinion established was 'qualified opinion'.

The reasons why the WTP opinion has not been obtained are, among other things, a) the existence of asset problems that cannot be resolved, b) the existence of deviations from applicable laws and regulations, c) the weak internal control system in the regional government which results in many irregularities, d) human resources in particular managing regional finances and accounting is still weak, e) the lack of effective review of regional government financial reports by regional inspectorates so that there are still many audit findings by BPK RI, most recently Labuhanbatu Regency obtained a WTP in 2014 (Source: Official Website of Labuhanbatu Regency).

The causes of success/failure or increase/decrease in the performance of the Labuhanbatu Regency Government are: (a) Performance planning documents such as the RPJMD and strategic plans for each Regional Apparatus are still not fully equipped with key performance indicators that are relevant and measurable outcomes as a tool to demonstrate the success of achieving targets; (b) Budgeting procedures do not fully prioritize or require measurable performance before submitting activities and budgets; (c) Budget validation refers more to the suitability of program and activity names, account codes, and available budget ceilings, less emphasis or collection on results or outcomes that may not have been completed (in arrears); (d) The Performance Agreement, which has been prepared in stages, has not been fully monitored, evaluated and concluded periodically and is linked to certain rewards; (e) The evaluation system is still limited to evaluating the implementation of activities and budget absorption and has not yet touched on the success of program implementation. The Labuhanbatu Regency Government is still focused on producing activity outputs and is not yet fully oriented towards outcomes that provide real benefits to society.

Tamara & Konde, (2016) The results of research and hypothesis testing show that simultaneously the variables of public accountability and public transparency have a positive and significant effect on financial management. Then research conducted by Siregar (2011), the results of research and hypothesis testing showed that simultaneously the variables of public accountability, public transparency and supervision had a significant effect on APBD management. Partially, public accountability has a significant effect on APBD management. Public transparency and supervision do not significantly influence APBD management. The Absolute Difference Value Test shows that government accounting standards do not moderate the relationship between public accountability, public transparency and supervision with APBD management. The results of research and hypothesis testing show that accountability has a positive effect on the performance of budget managers, government agencies, clarity of budget targets has a positive effect on budget management performance,

transparency has a positive effect on budget management performance, supervision has a positive effect on budget management performance (Pertiwi, 2015).

## 2. LITERATURE REVIEW

### **Public Accountability Regarding APBD Management**

According to the UNDP (United Nations Development Program), accountability is one of the principles of good governance, which states that accountability is the obligation to account for one's performance. Research conducted. (Dahlia Dwi Safitri, 2019) Every implementation of the budget requires accountability and is open to inspection to ensure the efficiency and effectiveness of a budget; so that it can be successful in achieving goals and targets, followed by research (Ningsih, 2018). Accountability is the obligation of the trustee to provide accountability, presenting, reporting, and disclosing all activities and actions for which they are responsible to the trust giver, who has the right and authority to ask for such accountability. So, public accountability is related to APBD management, which is further supported by research (Ariana, 2016b) showing that accountability and transparency have a positive effect on budget performance.

Therefore, it can be concluded that the accountability of APBD management can be seen from the obligation of regional governments to provide accountability, present and report all activities and activities related to using public money, to the party who has the right and authority to ask for that accountability (DPRD), an important aspect in Accountability for APBD management is a legal aspect, that is, every expenditure transaction carried out must be traceable to legal authority and aspects of good management of state expenditure, protection of physical and financial assets, preventing budget management from occurring.

### **Public Transparency Regarding APBD Management**

Public transparency is a condition for community participation. Transparency in APBD management is very important because creating transparency of information for the public can have a positive impact on social and economic life, as well as being a support for community control over government performance. So the better or worse the transparency, the better or worse the APBD management.

This is in accordance with research conducted (Hanafiah et al., 2016), which states that public transparency has an effect on regional financial management. However, it is different from the research conducted (Sukmawati & Nurfitriani, 2019), which states that the results of this research show that partial transparency does not influence financial management.

### **Public Supervision regarding APBD Management**

Regional financial supervision is needed to find out whether the plans that have been prepared can run efficiently, effectively, and economically. Internal supervision (Ati, 2018), according to Presidential Decree Number 74 of 2001, concerns procedures for monitoring regional government administration. Article 1, paragraph(6) states that regional supervision is an activity process aimed at ensuring that regional governments run in accordance with plans and provisions of applicable laws and regulations. Therefore, the better or worse regional financial supervision, the better or worse the APBD. This is in accordance with research and research conducted (Putri & Subardjo, 2017) stating that supervision has a positive effect on budget management performance.

### **Government Accounting Standards (SAP) Moderate the Influence of Public Accountability, Public Transparency, and Oversight on APBD Management**

One concrete effort to realize transparency and accountability in state or regional financial management is the submission of government financial accountability reports that meet the principles of being on time and are prepared in accordance with generally accepted government accounting standards. Government accounting standards are needed in order to prepare accountability reports for the implementation of the APBN/APBD in the form of financial reports, which at least include Budget Realization Reports, Balance Sheets, Cash Flow Reports, and notes to financial reports. Government Accounting Standards, hereinafter referred to as SAP, are accounting principles applied in preparing and presenting government financial reports.

In accordance with research conducted (Siregar, 2011), the absolute difference value test for government accounting standards apparently does not moderate public accountability, public transparency, and supervision with APBD management. Supported by research conducted partially, it is known that Government Accounting Standards (SAP) (X4) do not significantly moderate the relationship between knowledge about accountability (X1), knowledge about transparency (X2), and knowledge about supervision (X3) on the implementation and administration of the APBD concept. Value for money (Y) and all moderating relationships that occur are moderator predictors.

### 3. RESEARCH METHODS

The type of research used is causal quantitative research, namely looking at the relationship between several uncertain variables. The population in this research is the Head of Service, Head of the Finance Subdivision, Head of the Planning and Budget Preparation Subdivision, and Expenditure Treasurer in Regional Apparatus Organizations or Regional Apparatus Organizations within the Labuhanbatu Regency Government, 45 Regional Apparatus Organizations in the Labuhanbatu Regency Government. Labuhanbatu Regency Government Office. So we get a population of 45 SKPD x 3 people = 135 people. The sampling used was a census technique, because the entire population was sampled, namely 135 samples. The data collection techniques used were questionnaires and documentation studies with quantitative data analysis techniques with the help of Structural Equation Model- Partial Least Square (SEM-PLS).

### 4. RESULT AND DISCUSSION

#### Description of Respondents Based on Age

To find out the percentage level based on age of all respondents, namely 135 respondents, can be seen in the table below:

**Tabel 1. Description of Respondents' Age**

Age	Frequency	Percentage (%)
< 30 years old	24	18
30-39 years old	51	38
40-50 years old	45	33
> 50 years old	15	11
<b>Amount</b>	<b>135</b>	<b>100%</b>

Source: Processed Data, 2023.

#### Description of Respondents Based on Gender

To find out the percentage level based on gender of the 135 respondents, you can see the following table:

**Tabel 2. Respondent Gender Table**

Gender	Frequency	Percentage (%)
Male	66	49
Female	69	51
<b>Amount</b>	<b>135</b>	<b>100 %</b>

Source: Processed Data, 2023.

#### Description of Respondents Based on Educational Background

To find out the percentage level based on the educational background of the 135 respondents, you can see the table below:

**Tabel 3. Respondents' Educational Background**

Level Of Education	Frequency	Percentage (%)
SMA	14	10
D3	24	18
S1	81	60
S2	16	12
<b>Amount</b>	<b>135</b>	<b>100 %</b>

Source: Processed Data, 2023.

#### Description of Respondents Based on Years of Work

To find out the percentage level based on the length of service of the 135 respondents, you can see the table below:

**Tabel 4. Respondents' Work Period**

Work Period	Frequency	Percentage (%)
1 – 3	14	10
4 – 6	28	21
> 7	93	69
<b>Amount</b>	<b>135</b>	<b>100 %</b>

Source: Processed Data, 2023. Characteristics of Respondents' Answers.

Data obtained from the results of respondents' responses are used to interpret the discussion so that the condition of each indicator variable under study can be known.

**Tabel 5. Categorization Guidelines for Average Respondent Response Scores**

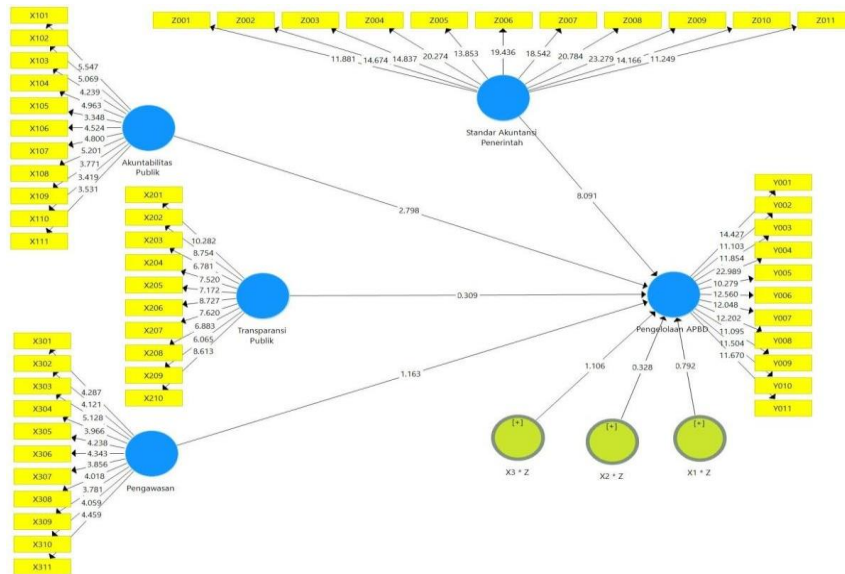
QuestionnaireInterval	Category
1,00 – 1,80	Strongly Disagree
1,81 – 2,60	Disagree
2,61 – 3,40	Neutral
3,41 -4,20	Agree
4,21 – 5,00	Strongly Agree

#### Outer Model Analysis

The outer model shows how the manifest variable or observer variable presents the relationship between the latent variable and its indicators.

#### Validity Test Analysis

In conducting research, this test is a measurement of whether each question/statement presented in the form of a questionnaire is able to represent the variables studied. In using Smart PLS, validation measurements are carried out in 2 (two) ways and the results of the analysis that have been carried out are:



Source: Processed Data, 2023.

**Figure 1. Smart PLS Test Results Source: Processed Data, 2023.**

**Convergent Validity**

The results of processing with Smart PLS can be seen in the outer model value table between constructs and variables that have met convergent validity because the indicators have validity values above 0.5 so that constructs for several variables do not have to be eliminated from the model.

**Tabel 6. Outer Loading Results**

	<b>Public Accounting (X1)</b>	<b>Public Transparency (X2)</b>	<b>Suervision</b>	<b>APBD Management</b>	<b>Government Accounting Standards</b>	<b>Result</b>
<b>X101</b>	<b>0,891</b>	<b>0,808</b>	<b>0,733</b>	<b>0,771</b>	<b>0,751</b>	Valid
<b>X102</b>	<b>0,844</b>	<b>0,733</b>	<b>0,782</b>	<b>0,727</b>	<b>0,785</b>	Valid
<b>X103</b>	<b>0,798</b>	<b>0,759</b>	<b>0,811</b>	<b>0,720</b>	<b>0,785</b>	Valid
<b>X104</b>	<b>0,800</b>	<b>0,711</b>	<b>0,734</b>	<b>0,835</b>	<b>0,838</b>	Valid
<b>X105</b>	<b>0,703</b>	<b>0,737</b>	<b>0,748</b>	<b>0,701</b>	<b>0,718</b>	Valid
<b>X106</b>	<b>0,772</b>	<b>0,793</b>	<b>0,740</b>	<b>0,707</b>	<b>0,817</b>	Valid
<b>X107</b>	<b>0,861</b>	<b>0,705</b>	<b>0,720</b>	<b>0,721</b>	<b>0,804</b>	Valid
<b>X108</b>	<b>0,868</b>	<b>0,723</b>	<b>0,720</b>	<b>0,754</b>	<b>0,835</b>	Valid
<b>X109</b>	<b>0,778</b>	<b>0,742</b>	<b>0,723</b>	<b>0,723</b>	<b>0,864</b>	Valid
<b>X110</b>	<b>0,808</b>	<b>0,741</b>	<b>0,759</b>	<b>0,729</b>	<b>0,716</b>	Valid
<b>X111</b>	<b>0,786</b>		<b>0,789</b>	<b>0,712</b>	<b>0,703</b>	Valid

Source: Processed Data, 2023.

Based on the table above, it is known that the outer loading value for each indicator is more than 0.5, so it can be concluded that the variables and indicators used in this research are valid.

**Discriminant Validity**

Apart from observing the value of the outer loading results, discriminant validity can also be determined by other methods by looking at the Average Variant Extracted (AVE) value for each indicator, the required value must be > 0.5 for a good model (Ghozali, 2017).



**Tabel 7. Average Variance Extracted (Ave)**

	<b>Cronbach's Alpha</b>	<b>rho_A</b>	<b>Composite Reliability</b>	<b>Average Variance Extracted (AVE)</b>
Public Accountability	0,952	0,998	0,955	0,659
Public Transparenc	0,913	0,928	0,926	0,556
Supervision	0,929	0,946	0,934	0,565
Government Accounting Standards	0,916	0,922	0,929	0,543
APBD	0,937	0,942	0,946	0,616

Source: Processed Data, 2023.

Based on Table 4.13, it is known that the AVE value of the variables Public Accounting, Public Transparency, Supervision, Accounting Standards and APBD Processing is  $> 0.5$ , so it is stated that each variable has good discriminant validity.

### **Structural Model Analysis (Inner Model)**

Structural Model Analysis (Inner Model)

#### **a. Determination Coefficient Test (R-Square)**

R-Square is a measure of the proportion of variations in values that are influenced (endogenous) that can be explained by the variables that influence them (exogenous). This is useful for predicting whether the model is good/bad (Juliandi, 2018). The r-squared result for the endogenous latent variable of 0.75 indicates that the model is substantial (good); 0.50 indicates that the model is moderate (medium) and 0.25 indicates that the model is weak (bad). Based on data processing that has been carried out using Smart PLS 3.0.

**Tabel 8. R Square**

	<b>R Square</b>	<b>R Square Adjusted</b>
APBD Management (Y)	0,502	0,475

Source: Processed Data, 2023.

Based on Table 8 above, it is known that the R Square value is 0.502, meaning that APBD processing (Y) is influenced by Public Accountability (X1), Public Transparency (X2) and Supervision (X3) by 50.2%, while the remainder is influenced by other variables outside of this research. Thus, based on the results of the R Square table, it is  $0.502 > 0.50$ , which indicates that the model used in this research is in the moderate category (medium).

#### **b. F-Square**

- 1) The influence of Public Accountability (X1) on APBD Management (Y) has an F2 value of 0.452, indicating that there is a large (strong) effect
- 2) The influence of Public Accountability (X1) on APBD Management (Y) which is moderated by Government Accounting Standards (Z) has an F2 value of 0.25, indicating that there is a moderate effect.
- 3) The influence of public transparency (X2) on APBD Management (Y) has an F2 value of 0.281, indicating that there is a moderate (medium) effect.
- 4) The influence of Public Transparency (X2) on APBD Management (Y) which is moderated by Government Accounting Standards (Z) has an F2 value of 0.012. indicates that there is a small (weak) effect.
- 5) The Effect of Supervision (X3) on APBD Management (Y) has an F2 value of 0.427 indicating that there is a large (strong) effect.
- 6) The influence of supervision (X3) on APBD management (Y) which is moderated by Public Accounting Standards (Z) has an F2 value of 0.187, indicating that there is a moderate (moderate) effect.

### **Hypothesis testing of effects between variables.**

The results of hypothesis testing of the effects between variables can be seen in the following path coefficient table:

**Tabel 9. Results of Hypothesis Testing Effects Between Variables (Path Coefficient)**

Model	Influence	T Statistics	P Value	Conclusion
X1 → Y	0.231	2.706	0.007	Accepted
X2 → Y	0.220	2.323	0.022	Accepted
X3 → Y	0.332	2.738	0.006	Accepted

Source: Processed Data, 2023.

**Hypothesis 1.**

X1 → Y statistical t value 2.706 and P Value 0.007 and with a coefficient of 0.231 on The influence of Public Accountability (X1) on APBD Management (Y) shows a P value of 0.007. The measurement results show P Value 0.007 < 0.05, so the first hypothesis in this study is accepted. Based on these results, it can be interpreted that the Public Accountability variable has an influence on APBD Management. The results of this research are also in accordance with (Ningsih, 2018) who states that partially and simultaneously public accountability has a significant effect on APBD administration, furthermore (Sukmawati & Nurfitriani, 2019) simultaneously transparency and accountability have an effect on village financial management, and are supported by (Siregar, 2011) which states that partially and simultaneously public accountability has a significant effect on APBD management.

**Hypothesis 2.**

X2 → Y statistical t value 2.323 and P Value 0.022 and with a coefficient of 0.220 on Public Transparency (X2) regarding APBD Management (Y) shows a P Value of 0.047. The measurement results show. P Value 0.022 < 0.05, then the second hypothesis in this study is accepted. Based on these results, it can be interpreted that the Public Transparency variable has an influence on APBD Management. (Hanafiah et al, 2016) Transparency in regional financial management, in line with research results by Dahlia Dwi Safitri (2019) Transparency has a positive effect on regional government budget performance, this is proven because government administration is carried out openly to the general public so that budget announcements can be obtained and accessed at any time by the public.

**Hypothesis 3.**

X3 → Y Statistical t value 2.738 and P Value 0.006 and with a coefficient of 0.332 on The influence of supervision (X3) on APBD management (Y) shows a P value of 0.006. The measurement results show a P value of 0.006 < 0.05, so the third hypothesis in this research is accepted. Based on these results, it can be interpreted that the Supervision variable has an influence on APBD Management. %. The results of monitoring and evaluation of asset management in 45 SKPD within the Labuhanbatu Regency Government indicate that there have been significant changes regarding good asset management procedures. If we measure the success of targets from the results of the audit/supervision of the Labuhanbatu Regency Regional Inspectorate in 2021, there are 45 SKPDs that are considered clean from irregularities in material asset management with an achievement of 100%. In accordance with research results (Fernandes et al, 2015), supervision variables influence budget performance variables. Then (R.R.Putri & Subarjo, 2017) supervision has a positive effect on budget performance. Supported by (Fajri et al, 2019) partially supervision has an effect on management of regional financial management.

**Hypothesis testing of moderation effects**

The results of the moderating effect hypothesis test can be seen in the following path coefficient table:

**Tabel 10. Moderation Effect Hypothesis testing results (Path Coefficients)**

Model	Influence	T Statistics (O STERR)	P
X1 → Y moderazed Z	0.185	2.816	0.015
X2 → Y moderazed Z	0.029	0.816	0.43
X3 → Y moderazed Z	0.124	2.174	0.041

Source: Processed Data, 2023



#### Hypothesis 4

The influence of X1 (Public Accountability) on Y (APBD Management) which is moderated by Z (Public Accounting Standards) as a moderating variable shows a p-value of 0.015. The measurement results show a p-value of  $0.015 < 0.05$ , so the fourth hypothesis in this study is accepted. The results of this research are in accordance with Ningsih's (2018) research, it is partially known that Government Accounting Standards do not significantly moderate the relationship between knowledge about accountability, and the implementation and administration of the APBD with the value for money concept. All moderating relationships that occur are predictor moderators. Furthermore, Siregar's (2011) research on the absolute difference test of Government Accounting Standards turns out to be not moderated between public accountability and APBD management.

#### Hypothesis 5

The influence of Based on these results, it can be interpreted that the Government Accounting Standards variable cannot moderate the influence of Public Transparency on APBD Management. This is part of the Government Accounting Standards, hereinafter abbreviated as SAP, which are the accounting principles applied in preparing and presenting government financial reports, budget realization reports, and do not moderate the influence of public transparency on APBD management in Labuhanbatu Regency. Ariana's (2016) research results testing the moderation of understanding of government accounting standards with transparency show that understanding government accounting standards strengthens the influence of transparency on budget performance.

#### Hypothesis 6

The influence of X3 (Supervision) on Y (APBD Management) which is moderated by Z (Government Accounting Standards) as a moderating variable shows a p-value of 0.041. The measurement results show a p-value of  $0.041 > 0.05$ , so the sixth hypothesis in this study is accepted. Based on these results, it can be interpreted that the Government Accounting Standards variable can moderate the influence of Supervision on APBD Management. In contrast to the results of Ariana's (2016) research, testing the moderation of understanding of government accounting standards with transparency shows that understanding of government accounting standards strengthens the influence of transparency on budget performance.

### 5. CONCLUSION

Based on the results of the research and discussion from the previous chapters, the following conclusions can be drawn: 1) Public accountability influences APBD management, 2) Public transparency influences APBD management, 3) Supervision influences APBD management, 4) Government Accounting Standards as a Variable Moderating In Labuhanbatu Regency, Government Accounting Standards can moderate the influence of Public Accountability on APBD Management in Labuhanbatu Regency, 5) Government Accounting Standards cannot moderate the influence of Public Transparency in Labuhanbatu Regency, 6) Government Accounting Standards can moderate the influence of Supervision in Labuhanbatu Regency.

Based on the results of the discussion and conclusions, suggestions can be made for the Regional Apparatus Organization and the Labuhanbatu Regency Government to increase accountability, transparency, supervision and better understand government accounting and its standards as a guarantee of achieving Value For Money. Value For Money is a bridge to achieve government success in managing finances for good public services (good governance).

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