

## The impact of local government accounting systems and performance-based budgeting on local government performance accountability

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### ABSTRACT

*The main objective of this research is to study and understand the impact of the Government Accounting System and performance-based budgeting carried out in Makassar Regional Department OPD. This research applies a quantitative approach to all the city's employees, who are all participants in the Makassar Government financial department's SIPK application. These were 75 respondents from 25 offices selected through the purposeful sampling technique. Data were obtained through the distribution of questionnaires, and documentation. The data was tested using experimentally derived, statistical techniques that explore homoscedasticity, heteroscedasticity, and non-hypothesis (partial test, simultaneous test, and the coefficient of determination). We learned that the Local Governmental Accountability System has a positive and significant effect on the government's performance; likewise, the findings showed that Performance-Based Budgeting improves government performance and government accountability.*

### INTRODUCTION

As far as agencies' missions and objectives are concerned, improving government performance is accomplished by creating and distributing an agency Performance Management and Sustainability report (Rahim, Ahmad, Muslim & Nursadirah, 2020). According to Darwanis & Chairunnisa (2013), reports on government finances should aid the user community in economic, social, and political decision-making. For performance evaluation, it's possible to examine the actual versus budgeted figures. The aim is to assess the financial condition, performance, review laws and regulations, operations, and other provisions, and provide financial assistance. Government Regulation Number 8, released in 2006, details and carries out accountability for agencies; Presidential Instruction 7, issued in 1999, talks about regulations concerning accountability of agencies, supports the formation and ongoing administration of agency duties and functions; and Financial Performance Agency Regulation Act Order 23, created in 2010, also focuses on developing reports on agencies' mandates, showing past and present performance.

As a manifestation of the government's obligations, government performance should be clear and open, accountable, managerial, and having operational integrity (Darwanis & Chairunnisa, 2013). related to mark-up budgeting, such as frequent business trips undertaken for personal purposes. This shows that there are still areas where the government can strive to increase government accountability. Cahani et al. say that public service accountability is an instrument of control activities that publicly relate to results and displays them to the progress. Magena et al. (2016) argue that accountability necessitates transparency. If regional accountability isn't accompanied by transparency, then the region's finances can be a sham, or it may differ from what is stated.

By preparing and implementing financial accounting methods, these benefits aim to make government financial managers more responsible and reliable (Abdullah, 2015). Depending on whether the requirements are addressed manually or through computer software (Risky et al., 2019). the Regional Accounting System begins with data collection and recording, processing, and concluding with financial reporting, both of results and accountability for the Regional Budget implementation. In theory, SAPD is intended to help those who

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perform accounting functions understand and correctly execute the accounting process. The results of agency reporting are also influenced by the completion of financial reports and applying the local government accounting system (Fathia, 2017).

Abdul & Iqbal (2012) explain how performance-based budgeting connects funding to expected results, including efficiency in getting the output. The outputs and results of each work unit are presented in the performance objectives. The active-ty-based budget adheres to the pre-to executing predetermined activities (Safaruddin & Sutriana, 2017). These results show that reaching the budget targets is dependent on local government performance. Thus, the budget must have effective and realistic financial controls to raise public accountability. Suggest that government agencies have an accountability impact on the local context system. It has been shown by Dendy & Ruhiat (2016) that financial performance is directly proportional to performance-based budgets. As stated by Safaruddin & Sutris (2017), programs that utilize budget performance goals have a notable impact on the public's sense of responsibility. to the contrary, the findings of this study, Risky et al. (2019) show that the local government accounting system has no impact on government accountability. This research topic has drawn interest in part because of the presence of inconsistent results.

Accountability for Government Performance is the obligation of the government (Agent) to provide accountability, present, report, and disclose all activities and activities that are the responsibility of the community (principal) who has the right and authority to hold accountability (Mardiasmo, 2016). Accountability is the basis of financial reporting in the government because the public has the right to know and receive explanations for government financial management (Darwanis & Chairunnisa, 2013). This statement shows that accountability allows the public to judge the government's accountability for all activities carried out by the government. In the implementation of accountability in government, several things need to be considered, such as the commitment of the leadership and staff in carrying out the mission, a system that can guarantee its resources consistent-ly, as well as evidence of achievement of predetermined goals, an honest, objective, transparent and active attitude performance measurement and preparation of accountability reports (Wina et al., 2015). Risky et al. (2019) added that Government Performance Accountability requires an accounting principle, so there is a need for a local government accounting system (SAPD), an instrument to operationalize the accounting principles set out in SAP and accounting policies.

Rasdianto (2013) explains that the Regional Government Accounting System (SAPD) is an accounting system that includes the process of recording, classifying, interpreting, summarizing financial transactions or events as well as financial reporting in the context of implementing the regional budget (APBD). SAPD shows a series of accounting processes that consist of identifying financial transactions, journaling into a journal book, posting to a ledger, compiling trial balances, preparing consolidated working papers, and ending with preparing financial statements. The better the human resources in applying the local government accounting system, the better the accountability of government performance. This is in line with Fathia's (2017) research, which states that the Local Government Accounting System positively affects Government Performance Accountability.

H1: The Local Government Accounting System has a positive and significant effect on Government Performance Accountability.

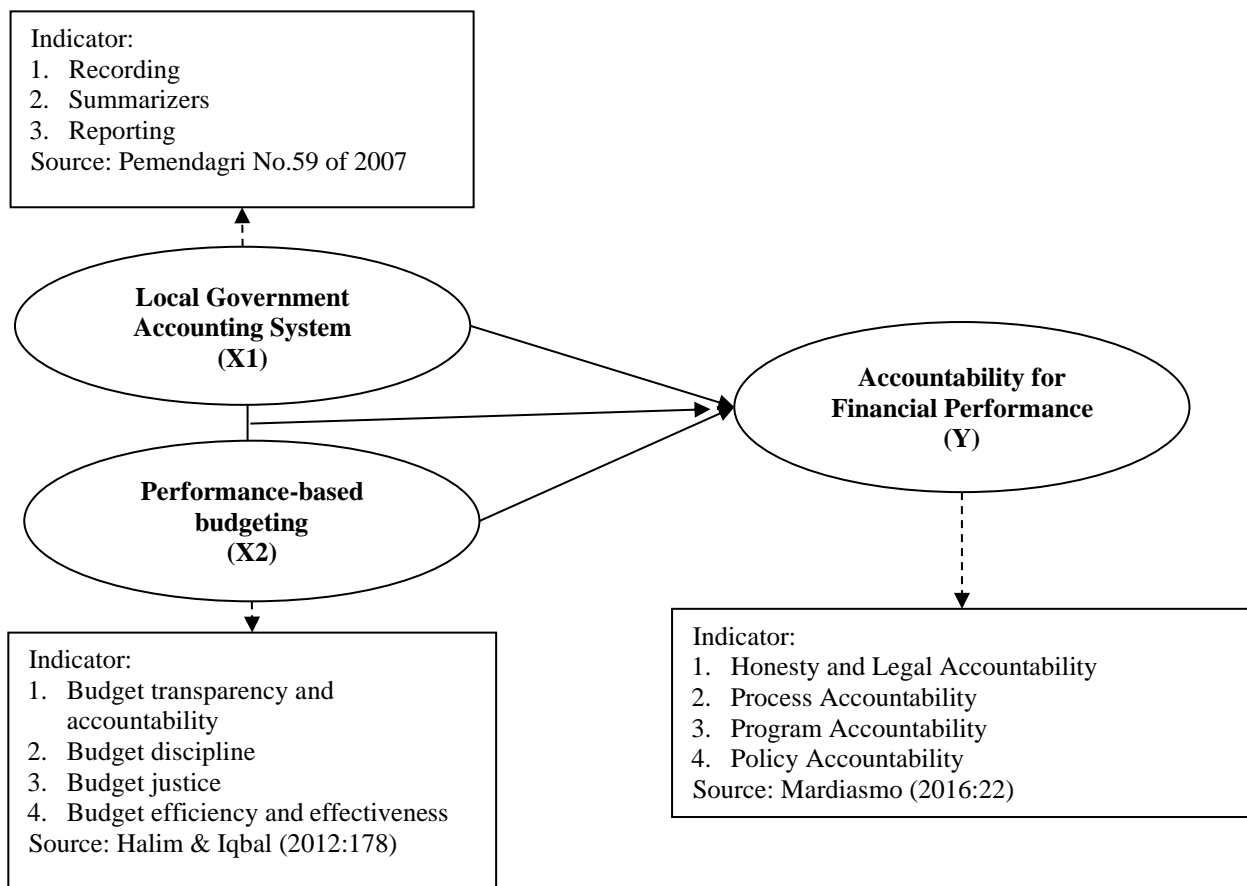
According to Djayasinga (2015), performance-based budgeting is a budgeting system that prioritizes efforts to achieve the work results of the specified cost or input allocation planning. The principle of performance-based budgeting, according to Darwanis & Chairunnisa (2013), is a budget that connects the state budget (state expenditure) with the desired results (outputs and outcomes) so that every rupiah issued can be accounted for its benefits. Then move on to the elements of Performance-Based Budgeting that must be decided ahead of time, such as the vision, mission, goals, objectives, programs, and activities. As a result, performance-based budgeting can be defined as a planning, budgeting, and evaluation system that prioritizes the achievement of work results (outputs or outcomes) from various programs and activities through a budget that is measurable in quantity and quality. This means that any funds budgeted to carry out various programs and activities must have measurable performance indicators, such as inputs, outputs, outcomes, benefits, impacts, and expected targets or targets represented in benchmarks. Budget execution can be improved with adequate financial control, resulting in increased Accountability of Government Performance. This

demonstrates that as the use of performance-based budgeting grows, so does government performance accountability, as Nurul Fathia (2016) found in his research, which found that Performance-Based Budgeting has a positive impact on government performance accountability.

H2 : Performance-Based Budgeting has a positive and significant effect on Government Performance Accountability.

Accountability necessitates transparency to achieve government performance. When financial reports aren't transparent, it's just a ruse or an essay backed up by facts (Magdalena et al., 2016). According to Cahyani et al. (2015), accountability is a tool for controlling activities related to achieving public service results and communicating them to the public transparently. RKP and accountability reports are required for each activity carried out to create transparent performance accountability. Budgeting in the RKP must be done in a cost-effective, efficient, and effective manner to meet predetermined goals or objectives. Meanwhile, if all related financial data is complete and accurate, the accountability report can be properly structured. As a result, we'll need a system that can convert transactions into the accountability report's data. Government Performance Accountability will improve if the Local Government Accounting System is properly implemented and Performance-Based Budgeting is properly formulated. This is in line with the research reviewed by Fathia (2017), which shows that the use of local government accounting systems affects government agency performance accountability, and the implementation of performance-based budgets affects government agency performance accountability.

H3. The Local Government Accounting System and Performance-Based Budgeting have a positive and significant effect simultaneously on the Accountability of Government Performance



**Figure 1. Research Framework**

## METHOD

This research was conducted in the Makassar City Government's work area from June to August 2020 using a quantitative approach. This study's population was all employees who used the SIPKD application in the financial division scattered in the OPD of the Makassar City Government. Sampling using purposive sampling technique resulted in 75 respondents from 25 DPOs representing the entire population (respondents are staff users of the SIPKD application in the finance department and have a minimum tenure of 1 year in the institution concerned). Furthermore, the data were collected through questionnaires, observation, and document study methods. After the data was collected, the instrument test was carried out (reliability test and validity test) and classical assumption test (data normality test, heteroscedasticity test, and multicollinearity test). Next, data analysis was carried out using descriptive statistical methods and inferential statistical methods. Finally, a hypothesis test is carried out, namely the partial test, simultaneous test, and determination coefficient test.

## RESULT & DISCUSSION

### Result

**Table 1. Details of the Questionnaire Distribution**

| No | Description   | Total | Percentage |
|----|---|-------|------------|
| 1  | Questionnaire Distribution                              | 75    | 100%       |
| 2  | Questionnaire returned                                  | 54    | 72%        |
| 3  | The questionnaire is defective / unprocessed / unfilled | 21    | 28%        |
| 4  | Processable questionnaire                               | 54    | 72%        |

Samples were returned = 54

Responden Rate =  $54/75 \times 100\% = 72\%$

**Table 2. Validity Test Results**

| Variable                                     |      | r-count | r-table | Info  |
|--|------|---------|---------|-------|
| Local Government Accounting System           | X1.1 | 0.877   | 0.30    | Valid |
|  | X1.2 | 0.667   | 0.30    | Valid |
|  | X1.3 | 0.435   | 0.30    | Valid |
|  | X1.4 | 0.878   | 0.30    | Valid |
| Performance-based budgeting<br>(X2)          | X2.1 | 0.912   | 0.30    | Valid |
|  | X2.2 | 0.530   | 0.30    | Valid |
|  | X2.3 | 0.728   | 0.30    | Valid |
|  | X2.4 | 0.900   | 0.30    | Valid |
| Government Performance Accountability<br>(Y) | Y1.1 | 0.894   | 0.30    | Valid |
|  | Y1.2 | 0.746   | 0.30    | Valid |
|  | Y1.3 | 0.792   | 0.30    | Valid |
|  | Y1.4 | 0.904   | 0.30    | Valid |

**Table 3. Reliability Test Results**

| Variable                              | Alpha Coefficient | Alpha Coefficient Boundary Value | Info     |
|---------------------------------------|-------------------|----------------------------------|----------|
| Local Government Accounting System    | 0.689             | 0.60                             | Reliable |
| Performance-based budgeting           | 0.781             | 0.60                             | Reliable |
| Government Performance Accountability | 0.853             | 0.60                             | Reliable |

Based on table 3, it is known that all items of the independent variable (Regional Government Accounting System and Performance-Based Budgeting) and the dependent variable (Government Performance Accountability) (Y) are declared valid because  $r\text{-count} > r\text{-table}$  (0.30). Based on the value of the instrument item validity test for all of the above variables, it can be concluded that the questionnaire data that the researchers used in the study were representative in the sense of being able to reveal data correctly. Table 3 shows that all items of the independent variable (Regional Government Accounting System and Performance-Based Budgeting) and the dependent variable (Government Performance Accountability) are declared reliable because the value of the Alpha Coefficient is  $> 0.60$ . Based on the reliability test value of the instrument items of all the variables above, it can be concluded that the questionnaire data that researchers used in the study were reasonably reliable. In the sense of being able to reveal the data and variables studied appropriately.

**Table 4. Normality Test Results (KS-Test)**

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 54                      |
| Normal Parameters <sup>a,b</sup> | Mean           | .0000000                |
|                                  | Std. Deviation | .41349377               |
| Most Extreme Differences         | Absolute       | .086                    |
|                                  | Positive       | .079                    |
|                                  | Negative       | -.086                   |
| Test Statistic                   |                | .086                    |
| Asymp. Sig. (2-tailed)           |                | .200 <sup>c,d</sup>     |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Table 4 shows that the significance value (Asymp.sig.2-tailed) is 0.200. Because the significance is more than 0.05, the residuals are normally distributed.

**Table 5. Heteroscedasticity Test Results (Glesjer Test)**

| Model                              | Sig. |
|------------------------------------|------|
| 1 (Constant)                       |      |
| Local Government Accounting System | .139 |
| Performance-based budgeting        | .694 |

a. Dependent Variable: RES\_2

**Table 6. Multicolonierity Test Results**

| Model                              | Collinearity Statistics |       |
|------------------------------------|-------------------------|-------|
|                                    | Tolerance               | VIF   |
| 1 (Constant)                       |                         |       |
| Local Government Accounting System | .876                    | 1.141 |
| Performance-based budgeting        | .876                    | 1.141 |

a. Dependent Variable: Government Performance Accountability

Based on table 5, it can be seen that the significance value of the Local Government Accounting System variable is  $0.139 > 0.05$ . The performance-based budget variable is  $0.694 > 0.05$ , which means that the variable of regional government accounting systems and performance-based budgets does not occur heteroscedasticity in the regression model. Based on table 6, the calculation of the tolerance value shows that the value of the independent variable has a tolerance value greater than 0.1, which means there is no correlation between the independent variables, namely the Local Government Accounting System variable 0.876 and 0.876 Performance-based Budgeting. The results of the calculation of the Variance Inflation Factor (VIF) value also show the same thing, with the VIF value for each variable of the Local Government Accounting System of 1.141 and Performance-Based Budgeting of 1.141. So the independent variable has a VIF value less than 10.

**Table 7. Results of Multiple Linear Regression Analysis**

| Model                              | Unstandardized Coefficients |            | Standardized Coefficients |
|------------------------------------|-----------------------------|------------|---------------------------|
|                                    | B                           | Std. Error | Beta                      |
| 1 (Constant)                       | .083                        | .550       |                           |
| Local Government Accounting System | .395                        | .121       | .330                      |
| Performance-based budgeting        | .600                        | .110       | .552                      |

a. Dependent Variable: Government Performance Accountability

The standardized form of the regression equation from the results of this study is:

$$Y = 0.083 + 0,395 X1 + 0,600 X2 + 0.677 e$$

The constant 0.083 means that the Government Performance Accountability will remain constant at 0.083 if there is no influence from the variables of the Local Government Accounting System (X1) and Performance-Based Budget (X2); The regression coefficient X1 of 0.395 means that the Regional Government Accounting System (X1) has a positive effect on Government Performance Accountability (Y) which indicates that with the Employee Regional Government Accounting System, there is an increase in Government Performance Accountability of 39.5%; The regression coefficient X2 of 0.600 means that the Performance-Based Budget (X2) has a positive effect on the Accountability of Government Performance (Y) which indicates that with the Performance-Based Budget there will be an increase in Government Performance Accountability by 60%; and other variable factors (Error) of 0.677 obtained from the R square value using the formula Excel =  $\text{SQRT}(1-0.542)$ , then the value is 0.677 which means that the variables not examined in this study can increase the Performance of Government Financial Managers by 67%.

**Table 8. Result of t-test calculation**

| Model                              | t     | Sig. |
|------------------------------------|-------|------|
| 1 (Constant)                       |       |      |
| Local Government Accounting System | 3.258 | .002 |
| Performance-based budgeting        | 5.452 | .000 |

a. Dependent Variable: Government Performance Accountability

**Table 9. Results of the f-test calculation**

| Model        | Sum of Squares | Df | Mean Square | F      | Sig.              |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 10.711         | 2  | 5.356       | 30.142 | .000 <sup>b</sup> |

|          |        |    |      |
|----------|--------|----|------|
| Residual | 9.062  | 51 | .178 |
| Total    | 19.773 | 53 |      |

a. Dependent Variable: Government Performance Accountability

b. Predictors: (Constant), Performance-based budgeting, Local Government Accounting System

Based on table 8, the Local Government Accounting System (X1) with the t-count value (3.258) > t-table (2.008) and the significant value (0.002) < (0.05) so it is evident that the Local Government Accounting System variable has a positive and significant effect. To the Government Performance Accountability, then at an error level of 5% stated for H1 accepted. Meanwhile, for Performance-Based Budgeting (X2) with t-value (5.452) > t-table (2.008) and a significant value (0.000) < (0.05), it is proven that the performance-based budget variables have a positive and significant effect on Government Performance Accountability. Then at an error level of 5%, it is stated that H2 is accepted.

Dari hasil analisis regresi dapat diketahui bahwa secara Bersama-sama variabel independen berpengaruh signifikan terhadap variabel dependen. Hal ini dapat dibuktikan dari nilai f-hitung sebesar 30.142 > f-tabel sebesar 3.179 (nilai ini diperoleh dari MsExcel =FINV(5%,2,51) lalu enter) dengan nilai signifikansi (sig) sebesar (0.000) < (0,05) maka pada tingkat kepercayaan 95% dapat dikatakan H3 diterima yang berarti Sistem Akuntansi Pemerintah Daerah dan Anggaran Berbasis Kinerja berpengaruh positif dan signifikan secara simultan terhadap Akuntabilitas Kinerja Pemerintah.

**Table 10. Test results of the coefficient of determination**

| Model | R                 | R Square | Adjusted R Square |
|-------|-------------------|----------|-------------------|
| 1     | .736 <sup>a</sup> | .542     | .524              |

Based on table 10, it is known that R Square is 0.542. Based on the value of R Square (R2), it can be said that 54.2% of the variation in Government Performance Accountability can be explained by the Regional Government Accounting System and Performance-Based Budgeting, while variations in Government Performance Accountability that cannot be explained by the Regional Government Accounting System and Performance-Based Budgeting but it can be explained by other facts that were not observed by this study amounting to 45.8% (100% - 54.2%). For example, other facts that are not observed by this study that support performance accountability are the Quality of Internal Control Systems, Utilization of Information Technology, Accounting Understanding, Adherence to Laws and Regulations, Performance-Based Budget Management, Clarity of Budget Objectives, Performance Reporting Systems, and Accounting Controls.

## Discussion

The variable Local Government Accountable System affects government performance accountability positively and considerably. This study's results are shown by the answers of respondents who show an understanding of the local government accounting system by employees. This is demonstrated by the employees who have carried out financial reports, implemented policies as their responsibility, and allocated budgetary funds according to applicable laws and regulations for each accounting period. This allows employees to increase their government performance accountability if they have understood the Regional Government Accounting System. Concerning the OPD performance problem, which is not considered optimal. Regional Government accountability systems should be more careful in recording, summarizing, and reporting to improve government accountability in terms of honesty and legal accountability, process accountability, program accountability, and police accountability. Government Performance Accountability necessitates implementing a local government accounting system (SAPD), which serves as a tool for putting SAP's accounting principles and policies into practice (Risky et al., 2019). Identifying financial transactions, journaling into a journal book, posting to a ledger, compiling trial balances, preparing consolidated working papers, and finally preparing financial statements are all depicted in SAPD. The Regional Government Accounting System (SAPD) is a set of procedures that begin with data collection, recording, and summarizing and end with financial reporting in the context of accountability for implementing the Regional Budget. It can be done manually or with the help of a computer application to improve performance. This study's findings are consistent with Fathia's (2017) research, which found that the Local Government Accounting

System has a positive impact on Government Performance Accountability.

Performance-Based Budgeting has a positive and significant effect on Government Performance Accountability. Employees have understood Performance-Based Budgeting rules by evaluating the APBD from the province and evaluating the APBD from districts/cities. Employees have implemented policies as their responsibility, according to respondents' responses. Applicable laws and regulations have also assigned employees budget funds. Assume that employees have grasped Performance-Based Budgeting rules after assessing the APBD from the province and the APBD from the district/city. In that case, employees who have implemented policies as their responsibility and allocated budget funds based on laws and regulations will be held more accountable for government performance. The government must pay attention to performance-based budgets in terms of budget transparency and accountability, budget discipline, budget justice, budget efficiency, and effectiveness to improve Regional Apparatus Organizations' performance. According to Mahmudi (2016), performance-based Budgeting is a budgeting system that focuses on the relationship between the budget (input) and the output (output) of activities and programs, as well as the efficiency with which these outputs and results are achieved. The government's performance accountability will continue to rise as long as performance-based Budgeting exists. Accountability for Government Performance requires a Performance-Based Budget, which is an activity that involves the implementation of government activities that adhere to the budget so that meeting the budget also means meeting local government targets (Safaruddin & Sutriana, 2017). As a result, the budget should be of excellent and realistic quality; budget execution can improve government performance if financial controls are adequate. This demonstrates that when performance-based budgeting is implemented flawlessly, the Government's Performance Accountability is also appropriate, as previous research has shown. This study's findings are consistent with Fathia's (2017) research, which found that the Performance-Based Budget has a positive impact on government performance accountability.

The Local Government Accounting System and Performance-Based Budgeting have a positive and significant effect simultaneously on Government Performance Accountability. All records of transactions, classification of transactions to financial reporting have been carried out consistently and periodically by employees. Also, the RKA preparation and the evaluation of the APBD have been carried out according to established principles and regulations. This is by the indicators of Performance Accountability that before implementing a program or activity, budget preparation must be carried out first by considering the principles of effectiveness and efficiency so that the budget can achieve the targets and public interest. Furthermore, accountability reporting for programs or activities must be carried out. Therefore, the recording and accounting of transactions must be carried out consistently and periodically to produce complete, accurate, and timely financial reports. If the Regional Government Accounting System is carried out correctly and Performance-Based Budgeting is implemented correctly, it will increase government performance accountability. This study's results are in line with research conducted by Fathia (2017), which proves that the application of local government accounting systems affects the Performance Accountability of Government Agencies, and the implementation of performance-based budgets affects the Performance Accountability of Government Agencies. Meanwhile, this study's results contradict research conducted by Risky et al. (2019), which proves that the application of the local government accounting system does not affect the performance accountability of government agencies.

## CONCLUSION

The Local Government Accounting System has a positive and significant impact on Government Performance Accountability, demonstrating that employees who understand the Regional Government Accounting System can improve Government Performance Accountability. Furthermore, performance-based budgeting has a significant positive impact on government performance accountability. This shows that if employees understand Performance-Based Budgeting rules by evaluating the APBD from the province and evaluating the APBD from districts/cities, government performance accountability will rise along with employees who are responsible for implementing policies and allocating budget funds according to applicable laws and regulations. Thus, the Local Government Accounting System and Performance-Based Budgeting both positively and significantly affect Government Performance Accountability, indicating that if the Local



Government Accounting System is properly implemented and Performance-Based Budgeting is properly implemented, Government Performance Accountability will improve. Many other factors, such as the quality of internal control systems, information technology, accounting understanding, compliance with laws and regulations, the implementation of performance-based budgets, the clarity of budget objectives, performance reporting systems, and accounting control, all affect performance accountability. As a result, more researchers are encouraged to expand their public sector accounting knowledge to research Government Performance Accountability.

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