



Budget implementation performance indicators and the government's internal control system on performance accountability of government agencies

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ABSTRACT

This research uses a value for money concept approach to determine the influence of Budget Implementation Performance Indicators and the Government's Internal Control System on Performance Accountability of Government Agencies. The sample used was a Work Unit within the scope of the National Population and Family Planning Agency during the 2019-2022 fiscal year period. Data processing was carried out using the STATA Version 14.2 application. The results of the research show that statistically it is not proven that the Budget Implementation Performance Indicators have an effect on the Performance Accountability of Government Agencies, the Government Internal Control System is proven to have an effect on the Performance Accountability of Government Agencies, the Budget Implementation Performance Indicators and the Government Internal Control System are simultaneously proven to have an effect on the Performance Accountability of Government Agencies. These findings reinforce that if improvements in Budget Implementation Performance Indicators and the Government's Internal Control System are carried out simultaneously, it will improve the quality of budgeting which is economical, effective, efficient and will increase the Performance Accountability of Government Agencies in line with the concept of value for money.

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INTRODUCTION

In the Government Agency environment, the budget is very important because it has an impact on the Performance Accountability of Government Agencies. Implementation is realized through the implementation of a planning and budgeting system as well as overall program performance measurement, where each state administrator is required to submit a performance accountability report as a responsibility for the implementation of programs, activities and budgets to the

community. As a form of accountability in measuring the performance of the Government's budget, especially the central government, the Budget Implementation Performance Indicator focuses on the principles of performance-based budgeting, namely economical, effective, efficient, and compliance with statutory regulations set by the Government in budget management. Apart from emphasizing aspects of transparency and accountability, reform in the state finance sector mandates clarity in the role of management through the Government's Internal Control System which enables the creation of mutual mechanisms for managing state finances. With the existence of a Government Internal Control System, it is hoped that all forms of fraud or misappropriation related to all resource management activities owned by Government Agencies can be minimized by administrators so that they can provide adequate confidence in achieving the effectiveness and efficiency of objectives, reliable financial reports, increasing the security of state assets, as well as compliance with applicable laws and regulations in order to realize a good government system.

There is demands from the public for the implementation of a good and clean government system, especially in terms of accountability for programs and budgets that are effective, clear and on target, in an effort to create a responsible bureaucracy, and free from the practices of collusion, corruption and nepotism make accountability for the performance of government agencies is very important to continue to improve.

Through performance measurement based on the concept of value for money in the budgeting aspect, the Government is required to be able to manage the budget in an orderly, economical, effective and efficient manner, and comply with regulations by considering the principles of justice and propriety forencourage the realization of accountability for good government performance.

The National Population and Family Planning Agency is one of the work units of Government Agencies whose performance assessment is carried out for the implementation of the state budget by the Ministry of Finance of the Republic of Indonesia, guided by Regulation of the Director General of Treasury Number PER-5/PB/2022. Based on the data obtained, the final score for the National Population and Family Planning Agency's Budget Implementation Performance Indicator increased from 2018 to 2019, while the period from 2019 to 2022 experienced a decrease. In 2018, the final score for the Budget Implementation Performance Indicator was 91.96 (work unit average), in 2019 it was 96.7, in 2020 it was 95.96, in 2021 it was 95.33, in 2022 it was 92.55. On the other hand, downward trend in final grade achievement Performance Indicators for Implementation of this Budget was not immediately followed by a downward trend in the Performance Accountability of Government Agencies of the National Population and Family Planning Agency evaluation results. Obtaining evaluation scores for Government Agency Performance Accountability National Population and Family Planning Agency experienced an increasing trend, in 2018 the Government Agency Performance Accountability evaluation score was 64.53, in 2019 it was 66.17, in 2020 it was 67.48, in 2021 it was 68.78, and in 2022 it was 69.68. Meanwhile, the findings of the inspection of the Internal Control System and compliance with laws and regulations by the Financial Audit Agency of the Republic of Indonesia in the Financial Report National Population and Family Planning Agency the period 2018 to 2022 experiences a trend that tends to fluctuate. The number of inspection findings in 2018 was 10, in 2019 was 6, in 2020 was 10, in 2021 was 15, and in 2022 was 6.

To date, there have been various similar studies that discuss the relationship between the implementation of performance-based budgeting which reflects the quality of budget implementation performance and the Performance Accountability of Government Agencies. However, among previous studies, differences in research results were still found.

A relationship that explains a significant positive direction was found in the research results (Afriady & Rahmah, 2022), which reveals that alf performance-based budgeting can be implemented well, there will be increased accountability for government performance. A similar thing was conveyed by (Abdallah, Z. & Carolina, 2018), (Wardani, N. D., & Silvia, 2021), and

(Suhendar et al., 2021). Meanwhile, different research results were expressed by (Marsyela, R., & Rahmawati, M. 2023) which concludes that the ineffectiveness of implementing performance-based budgeting in realizing Performance Accountability of Government Agencies is because human resources do not understand the process of implementing performance-based budgeting, the budget has not been used as a benchmark in achieving the agency's performance targets that have been set so that it has not been able to realize Performance Accountability of Government Agencies. The results stating that performance-based budgeting has no effect on the Performance Accountability of Government Agencies were also presented (Utami, W., 2017) and (Anwar, A., 2016).

Furthermore, differences in research results on the relationship between the Government's Internal Control System and Government Agency Performance Accountability were found in (Afriady & Rahmah, 2022) which states that with an Internal Control System, it can facilitate the implementation of evaluation and follow-up to improve the Performance Accountability of Government Agencies. The same thing was expressed by (Bayan et al., 2020), (Kharisma P et al., 2021), (Manik, T., A., 2022), (Agustin, 2019), and (Halidayati, 2014). Meanwhile, another opinion was expressed by (Dewi et al., 2017) which states that the lack of influence of the Internal Control System on Performance Accountability of Government Agencies is caused by weak commitment among employees, weak integrity and supervision, and unclear Standard Operating Procedures. A similar opinion was also expressed by (Lumenta et al., 2016) and (Dupe, A., E., & Ayem, 2019).

Based on existing data phenomena and differences in research results found, this research will analyze the influence of Budget Implementation Performance Indicators and the Government's Internal Control System on Performance Accountability of Government Agencies in Work Units within the scope of the National Population and Family Planning Agency for the 2019-2022 fiscal year period. This research is expected to be useful to add studies in the field of budget management for Government Agencies, especially about the concept of value for money to create quality Government spending. The practical implication of the research results it's necessary to develop a government internal control system and improve the quality of risk management implementation to control, supervise, and provide direction at each stage of budget management and activities in order to be able to achieve its objectives effectively.

RESEARCH METHOD

Conceptual Framework

The research model is shown in Figure 1 below

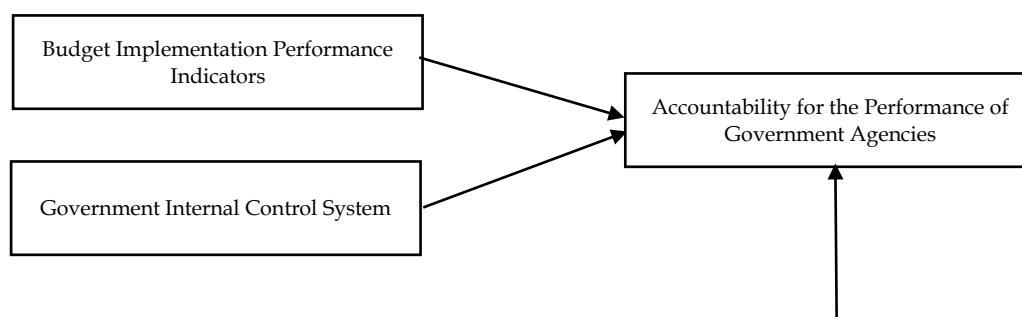


Figure 1. Partial and Simultaneous Influence of Budget Implementation Performance Indicators and the Government's Internal Control System on Performance Accountability of Government Agencies

Research Hypothesis

This research aims to test the hypothesis:

H₁: Budget Implementation Performance Indicators influence the Performance Accountability of Government Agencies.

H₂: The Government's Internal Control System influences the Performance Accountability of Government Agencies.

H₃: Budget Implementation Performance Indicators and the Government's Internal Control System simultaneously influence the Performance Accountability of Government Agencies

Population and Sample

The population in this study was all work units of the National Population and Family Planning Agency. Sample selection used a purposive sampling method with the sample criteria being the National Population and Family Planning Agency Work Unit which implements the Government Agency Performance Accountability System, assesses Budget Implementation Performance Indicators, and is the object of internal audit by government internal oversight apparatus.

Variable Measurement and Empirical Specifications

Dependent Variable

In this research, the dependent variable is Government Agency Performance Accountability, the meaning of which refers to Regulation of the Minister for Administrative Reform and Bureaucratic Reform Number 88 of 2021, namely the evaluation results obtained by Government work agencies for the implementation of accountability and performance with the criteria for obtaining the predicate grades "AA" (Very Satisfactory, score > 90-100), "A" (Satisfactory, score > 80-90), "BB" (Very Good, value > 70-80), "B" (Good, value > 60-70), "CC" (Fair, value > 50-60), "C" (Poor, value > 30-50), and "D" (Very Poor criteria, value > 0-30). The proxy used for the dependent variable is the Performance Accountability of Government Agencies Work Unit evaluation value National Population and Family Planning Agency issued by the Inspectorate National Population and Family Planning Agency as the evaluator team.

Independent Variable

The first independent variable used is the Budget Implementation Performance Indicator, the meaning of which refers to the Regulation of the Director General of Treasury Number: Per-5/PB/2022, namely the quality value of the Ministry/Agency's budget implementation performance as measured by a number of indicators that have been determined by the Ministry of Finance of the Republic Indonesia with the criteria for obtaining "Very Good" (grade \geq 95), "Good" (89 \leq mark $<$ 95), "Enough" (70 \leq mark $<$ 89), and "Less" (value $<$ 70). The proxy used for the independent variable is the final value of the Work Unit Budget Implementation Performance Indicator issued by the Ministry of Finance of the Republic of Indonesia.

The second independent variable used is the Government Internal Control System, the meaning of which refers to the Government Regulation of the Republic of Indonesia Number 60 of 2008, namely the Internal Control System implemented by Government Agencies as a whole (covering elements of the control environment, risk assessment, control activities, information and communication, as well as internal control monitoring) to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of State assets, and compliance with laws and regulations. The proxy used is the dummy value of the inspection findings by the Inspectorate National Population and Family Planning Agency regarding weaknesses in the Internal Control System in financial reports National Population and Family Planning Agency.

Table 1. Research Variables and Data

Variable	Information	Category	Data Classification
Dependent	Government Agency Performance Accountability	EVAKIP_KAT "1" Satisfying "2" Very good "3" Good "4" Enough "5" Not enough	Ordinal
Independent	Budget Implementation Performance Indicators)	NAIKPA_KAT "1" Very good "2" Good "3" Enough "4" Not enough	Ordinal
Independent	Government Internal Control System (SPIP)	DSPIP_KAT "0" There are findings "1" No Findings	Nominal

Model Specifications

This research uses multinomial logistic regression analysis with the following equation:

$$MLogitAKIP = \beta_0 + \beta_1 IKPA \dots\dots\dots (1)$$

$$MLogitAKIP = \beta_0 + \beta_2 SPIP \dots\dots\dots (2)$$

$$MLogitAKIP = \beta_0 + \beta_1 IKPA + \beta_2 SPIP \dots\dots\dots (3)$$

AKIP : Government Agency Performance Accountability evaluation score (1= Satisfactory, 2= Very Good, 3= Good, 4= Fair, 5= Poor).

IKPA : Final score of Budget Execution Performance Indicators (1= Very Good, 2= Good, 3= Sufficient, 4= Poor).

β_0 : Constant.

β_1, β_2 : Regression Coefficients.

SPIP : Category Government Internal Control System Dummy value (0= There are Findings, 1= No Findings).

e : Error (other variables outside the research).

With this equation, we will carry out an influence test Partial Budget Implementation Performance Indicators on Performance Accountability of Government Agencies, Partial Government Internal Control System on the Performance Accountability of Government Agencies, as well as influence Budget Implementation Performance Indicators and Government Internal Control System simultaneously on the Performance Accountability of Government Agencies

RESULTS AND DISCUSSIONS

Descriptive statistics

Table 2. Descriptive Statistics

Variables	Obs	Mean	Std. Dev.	Min	Max
ID	205	21	11,861	1	41
YEAR	205	2020	1,418	2018	2022
UP	205	91,957	5.7	61.89	99.32
EVAKIP	205	66,082	7,134	48.91	88.72
DSPIP	205	,615	,488	0	1

Explanation of Table 2. is as follows:

That the average Performance Accountability of Government Agencies score in work unit of the National Population and Family Planning Agency Satker environment is 66,082. The

standard deviation value of Performance Accountability of Government Agencies is 7.134, this value is smaller when compared to the average value (meaning that the research data for Performance Accountability of Government Agencies values has a stable data distribution). The minimum Performance Accountability of Government Agencies score was 48.91 in the "Poor" category (obtained by the Central Sulawesi Province National Population and Family Planning Agency Representative Working Unit), and the maximum score was 88.72 in the "Satisfactory" category (obtained by the National Population and Family Planning Agency Main Secretariat Working Unit).

That the average Budget Implementation Performance Indicator score in the National Population and Family Planning Agency Satker environment is equal to 91,957. The Budget Implementation Performance Indicator standard deviation value is 5.7, this value is smaller when compared to the average value (meaning that the research data for Budget Implementation Performance Indicator values has a stable data distribution). The minimum Budget Implementation Performance Indicator score was 61.89 in the "Poor" category (obtained by the Deputy Population Control Working Unit), and the maximum score was 99.32 in the "Very Good" category (obtained by the North Maluku Province National Population and Family Planning Agency Representative Working Unit).

That the average Government Internal Control System dummy value obtained in working unit of the National Population and Family Planning Agency environment is equal to 0.615. The standard deviation value of the Government Internal Control System dummy is 0.488, this value is greater when compared to the average value (meaning that the research data for the Government Internal Control System dummy value has a less stable data distribution). The minimum Government Internal Control System dummy score is 0 in the "There are Findings" category (obtained by 79 Working Units in the National Population and Family Planning Agency scope), and the maximum value is 1 in the "No Findings" category (obtained by 126 Working Units in the National Population and Family Planning Agency scope)

Baseline Results

Tabel 3. Multinomial Logistic Regression Analysis Results Hypothesis 1

Variable	AKIP Category "Satisfactory" (>80-90)	AKIP "Very Good" Category (>70-80)	AKIP Category "Good" (>60-70)	AKIP Category "Fair" (>50-60)	AKIP Category "Less" (>30-50)
	Coeff.	Coeff.	Coeff.	Coeff.	Coeff.
IKPA	Base Outcomes	0.171	0.102	0.327	0.359
Number of Observations	: 205	Prob > chi2	: 0.8936		
Pseudo R2	: 0.0023	LR chi2 (4)	: 1.10		
Log likelihood	: -237.51058				

Information: *** significant at 1% (p<.01), ** significant at 5% (p<.05), * significant at 10% (p<.1)

Table 3 above presents the results of multinomial logistic regression analysis as a basis for testing hypothesis 1. Based on this table, the LR chi2 test result (4) is 1.10 with a p-value (Prob > chi2) of 0.8936, this p-value is greater when compared to the 5% significance level. Thus the decision is that H₀ is accepted and H₁ is rejected, which means that the Budget Implementation Performance Indicator has no effect on the Performance Accountability of Government Agencies (statistically not proven to be significant).

Tabel 4. Multinomial Logistic Regression Analysis Hypothesis 2

Variable	AKIP Category "Satisfactory"	AKIP "Very Good" Category (>70-80)	AKIP Category	AKIP Category	AKIP Category
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	(>80-90)	"Good" (>60-70)	"Fair" (>50-60)	"Less" (>30-50)
	Coeff.	Coeff.	Coeff.	Coeff.
DSPIP	Base Outcomes	0.628	2,002*	3,157***
Number of Observations	: 205	Prob > chi2	: 0.0000	
Pseudo R2	: 0.0801	LR chi2 (4)	: 38.16	
Log likelihood	: -218.98221			

Information: *** significant at 1% (p<.01), ** significant at 5% (p<.05), * significant at 10% (p<.1)

Table 4 above presents the results of multinomial logistic regression analysis as a basis for testing hypothesis 2. Based on this table, the LR chi2 test result (4) is 38.16 with a p-value (Prob > chi2) of 0.0000, this p-value is smaller when compared to the 5% significance level. Thus the decision is that H0 is rejected and H2 is accepted, which means that the Government Internal Control System has an effect on the Performance Accountability of Government Agencies (statistically proven to be significant).

Tabel 5. Multinomial Logistic Regression Analysis Hypothesis 3

Variable	AKIP Category "Satisfactory" (>80-90)	AKIP "Very Good" Category (>70-80)	AKIP Category "Good" (>60-70)	AKIP Category "Fair" (>50-60)	AKIP Category "Less" (>30-50)
	Coeff.	Coeff.	Coeff.	Coeff.	Coeff.
IKPA	Base Outcomes	0.235	0.363	0.735	0.245
DSPIP		0.699	2,114*	3,399***	-11,460
Number of Observations	: 205	Prob > chi2	: 0.0000		
Pseudo R2	: 0.0880	LR chi2 (8)	: 41.92		
Log likelihood	: -217.10241				

Information: *** significant at 1% (p<.01), ** significant at 5% (p<.05), * significant at 10% (p<.1)

Table 5 above presents the results of multinomial logistic regression analysis as a basis for testing hypothesis 3. Based on this table, the LR chi2 test result (8) is 41.92 with a p-value (Prob > chi2) of 0.0000, this p-value is smaller when compared to the 5% significance level. Thus, the decision is that H0 is rejected and H3 is accepted, which means that the Budget Implementation Performance Indicators and the Government Internal Control System simultaneously influence the Performance Accountability of Government Agencies (statistically proven to be significant).

Discussion

The Influence of Budget Implementation Performance Indicators on Performance Accountability of Government Agencies

The results of testing hypothesis 1 show that Budget Implementation Performance Indicators have no effect on Performance Accountability of Government Agencies. This proves that the efficiency and effectiveness of the use of the government budget has not been fully realized in work units (the use of the budget has not had a significant direct impact on the achievement of results and impacts). The results of this study support research (Marsyela, R., & Rahmawati, M., 2023), (Utami, W., 2017), and (Anwar, A., 2016).

The Influence of the Government's Internal Control System on the Performance Accountability of Government Agencies

The results of testing hypothesis 2 show that the Government's Internal Control System has an influence on the Performance Accountability of Government Agencies. This proves that the Government's Internal Control System is able to create and develop a culture of internal control of Work Units to implement the principle of prudence in the process of managing activities and

budgets and comply with applicable laws and regulations so as to increase effectiveness and efficiency in an effort to increase the Accountability of Government Agency Performance. The results of this research are in line with previous research conducted by (Manik, T., A., 2022) and (Pinontoan et al., 2023).

The Simultaneous Influence of Budget Implementation Performance Indicators and the Government's Internal Control System on Performance Accountability of Government Agencies

The results of testing hypothesis 3 show that the Budget Implementation Performance Indicators and the Government's Internal Control System simultaneously affect the Performance Accountability of Government Agencies. This proves that if improvements in Budget Implementation Performance Indicators and the Government's Internal Control System are carried out simultaneously, it will improve the quality of budgeting that is economical, effective, efficient and improve Accountability for the Performance of Government Agencies. The results of this research support previous research conducted by (Septariani, J., & Asoka, 2020), and (Simatupang et al., 2017).

CONCLUSION

Based on the results of the analysis and discussion that has been carried out, it can be concluded that the Budget Implementation Performance Indicators partially have no influence on the Performance Accountability of Government Agencies, the Government Internal Control System partially influences the Performance Accountability of Government Agencies, the Budget Implementation Performance Indicators and the Government Internal Control System as a whole. simultaneously influences the Accountability of Government Agency Performance.

The results of this research are expected to contribute as consideration for alternative policy making of work unit leaders in improving budget performance achievements and accountability of their agencies. The implication of the research results that we can convey is that The Working Unit needs to form a special team to identify risks for problems related to Budget Implementation Performance Indicators and Performance Accountability of Government Agencies along with steps to resolve them, make innovations in an effort to develop the best and maximum techniques to improve accountability performance for both programs/activities and budget, increasing the effectiveness of budget use in implementing performance-based budgeting policies in accordance with the value for money principle in an effort to improve the quality of spending and achieve maximum performance results. Lastly, the Work Unit needs to continuously make efforts to improve performance values in a tiered and continuous manner towards quality performance so that it can provide impacts and benefits for the Work Unit itself and the general public.

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