



THE INFLUENCE OF TRANSPARENCY, ACCOUNTABILITY, SUPERVISION, AND HR COMPETENCE ON APBD MANAGEMENT AT BPKAD SURABAYA CITY

Mahadevi Pramudyawardhani^{1*}, Munari²

^{1,2}University of Pembangunan Nasional "Veteran" Jawa Timur, Indonesia

Email: mahadevipramudya@gmail.com¹

Abstract

Realizing information disclosure to the public about government accountability reports comes with several potential negative consequences. As a result, this study aims to investigate and demonstrate how the management of the Regional Revenue and Expenditure Budget (APBD) is affected by factors such as transparency, accountability, supervision, and the competence of human resources. The population in this study were Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Surabaya employees. This study uses quantitative methods and primary data. Purposive sampling became the sampling technique in this study. Data analysis techniques use the Statistical Program for Special Science (SPSS). According to the findings of this research project, there is evidence that openness, responsibility, and oversight impact how the Regional Revenue and Expenditure Budget (APBD) is managed. In the meantime, it has been determined that the competence of human resource management has little impact on managing the Regional Revenue and Expenditure Budget (APBD).

Keywords: Transparency, Accountability, Supervision, Human Resource Competence, APBD Management.

INTRODUCTION

All regional spending will be prioritized to protect and improve people's lives and meet the demands of transparency and accountability of local governments on financial management, according to Law No.33 of 2004, which concerns the Financial Balance between the Central Government and Regional Governments. This law was passed in 2004 and was concerned with the relationship between the Central Government and Regional Governments. Transparency in APBD is an essential aspect of running local government programs. Transparency is a form of openness to the actions and policies that the government has taken. More transparent development planning and financial management will make it easier to realize good governance.

Accountability is a form of accountability for managing resources and implementing policies entrusted to reporting entities to achieve the stated goals (S A P, 2019). Regional financial management must be carried out efficiently, economically, effectively, transparently, and responsibly and pay attention to the provisions that have been regulated. So in its management, it needs supervision. In addition, what must be considered is the competence of Human Resources (HR). In managing regional finances, HR will assist in implementing accountability and transparency. Competent Human Resources are needed to produce a quality financial report.

Based on data from tempo. Co. The City of Surabaya had an APBD in 2019 of IDR 9.5 trillion. Then a regional regulation appeared on the amendment of the 2019 APBD, which stated that the total APBD was IDR 9.9 trillion. The accountability report for the 2019 APBD stated that the actual use of

the APBD was IDR 9.1 trillion. This amount is far adrift with the amount in the regional regulation on changes to the APBD, even below the number of APBD that was set for the first time before the amendment to the regional regulation and supported by news on bhirawa. Online which stated that there was one faction that disagreed with the 2019 Surabaya City APBD accountability report and five factions that agreed but provided important notes to regional heads; it is because one faction did not get a copy of the audit, where the copy is the public's right to obtain information.

One observable phenomenon in APBD management is the government's high demand for accountability and transparency. In addition, information related to the management of the APBD with the principle of transparency, namely being open to the public, has not been wholly obtained. Publication of government accountability information will make it easier for the group of people concerned to understand. The research results from Hasugian et al. (2021) show that transparency positively and significantly influences regional financial management. However, Saadah Aprillia & Perwita Sari (2022) showed that public transparency only affects APBD management.

Public accountability is information or disclosure of regional financial activities and performance to interested parties to fulfill community rights (Sayuti et al., 2018). Accountability is a form of government accountability in a policy that has been taken. The existence of accountability will be the government's belief in its actions in using public resources and employee performance. The research results by Handayani (2021) show that accountability significantly affects regional financial management in contrast to the research results of Mutiara Putri et al. (2020), which stated that financial accountability did not partially affect urban village financial management.

Supervision is a process of direct monitoring, checking, and evaluating the leadership of the work of subordinates. Aims to ensure the program or activity is by the plan. Supervising the regional budget can minimize leakage with an orderly bookkeeping method and applicable regulations (Saadah Aprillia & Perwita Sari, 2022). The research results of Umaira & Adnan (2019) show that supervision positively affects accountability for fund management. Supervision of financial management will help avoid irregularities and run according to the rules. In contrast to the results of research by Sugiharti & Hariani (2021), supervision has no significant effect on managing village funds.

Human resources are an essential asset for a company or agency. Human resources have a close relationship with performance because they indicate how a business achieves high performance in an institution (Silfiani et al., 2021). In Sarwono & Munari's research (2022), the results show that human resource competence positively and significantly affects the quality of financial reports; however, in reverse comparison with researchers Bay et al. (2019) where HR competence does not affect the effectiveness of regional financial management because with or without competence, the effectiveness of regional financial management continues to run well.

With the problems disclosed and the research gaps produced by previous researchers, the researcher is interested in researching the effect of transparency, accountability, supervision, and competence of human resources on APBD management at BPKAD Surabaya City.

THEORETICAL REVIEW

Stewardship Theory

Stewardship theory is one way of managing organizations and related personnel. This theory is one of the approaches in organizational management related to corporate governance and good corporate governance. Stewardship theory describes a situation where managers are not motivated by individual goals but rather by their goals for the benefit of the organization (Oktavianie, 2022). It is assumed in this theory that there is a strong relationship between organizational satisfaction and success (Jatmiko, 2020).

In public sector organizations, accountability is the obligation of the government as a steward to be accountable for activities to the people (principal) by providing all information which, of course, must be transparent (Jatmiko, 2020). The information provided to the public is in the form of quality financial reports. Producing quality financial reports is supported by the competence of the human resources who work on them (Putri et al., 2021). This theory describes the government as a public sector organization that can be trusted and relied upon in serving the community so that organizational goals are optimally achieved.

Regional Revenue and Expenditure Budget (APBD)

Pemendagri No. 77 of 2020 explains that the Regional Revenue and Expenditure Budget (APBD) is a regional annual financial plan stipulated by local regulations. The APBD is the regional government's annual financial plan discussed and approved by the local government and DPRD, which is stipulated by regional regulations (Yuesti et al., 2020). APBD is used as a tool in efforts to improve public services and community welfare in an area. Therefore, local governments must realize the APBD that reflects the community's needs according to each region's potential.

Transparency

According to PP No. 12 of 2019 concerning Regional Financial Management, transparency is the principle of openness which allows the public to know and get the broadest possible access to information. Transparency is openness to work in institutions such as government agencies (Wahyudi & MM, 2021). Publication of government accountability information will make it easier for the group of people concerned to understand. In addition, transparency will minimize lies regarding fund management.

H₁: Transparency affects the management of the APBD

Accountability

In the Republic of Indonesia Government Regulation No. 12 of 2019 concerning Regional Financial Management, accountability is one of the pillars of good regional financial management. Accountability is a form of accountability in managing resources and implementing policies entrusted to reporting entities to achieve goals (S A P, 2019). Accountability will ensure public trust in the government and bridge the gap between the government and society. Accountability is a form of accountability from leaders or institutions for presenting and reporting budget activities to the public (Almaghfiroh Moediono & Syaiful Akbar, 2022).

H₂: Accountability affects the management of the APBD

Supervision

Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management explains that regional financial supervision is one of the activities and technical guidelines for managing regional finances. Supervision is a form of measuring performance and making decisions for action to ensure desired results (Yassir et al., 2022). Supervision is an activity to measure the achievement of results, assess implementation, and improve if necessary (Paramayana et al., 2022). The implementation of supervision will optimize the quality of financial reports to produce accurate and fair reports, and users can use them as evidence.

H₃: Supervision affects the management of the APBD

Human Resource Competency

According to the Regulation of the Head of BKN No. 7 of 2013 concerning Guidelines for Developing Managerial Competency Standards for Civil Servants. Competence is the characteristics and ability to work, including knowledge, skills, and attitudes by the duties and function of the position. Competence is the ability to carry out tasks that include skills supported by knowledge and abilities (Animah et al., 2020). In an agency, human resources are vital in achieving company goals. The government must have qualified human resources supported by an educational background in accounting, attend training, and have experience in finance. To realize good regional financial management.

H₄: Competence of human resources affects the management of the APBD

METHOD

In this study, a quantitative approach is taken, and the variables being studied are APBD Management's Transparency, Accountability, Supervision, and HR Competence; the dependent variable is APBD Management. The research was carried out in Surabaya City, which has a total

population of 365, at the Regional Financial and Asset Management Agency (BPKAD). Purposive sampling was used in this study to determine the sample, meaning that the sample was chosen based on predetermined criteria.

Table 1 Criteria Sample

No.	Criteria
1.	Employees in charge of finance or budgeting
2.	Employees who are responsible for the use of budgeted funds
3.	Employees in charge of dealing with financial reports and accountability reports

Source: Data Processed by researchers

From this determination, 98 samples were taken from BPKAD employees in Surabaya City. The type of data in this study is primary data, where data collection is done by distributing questionnaires. Data analysis techniques use the Statistical Program for Special Science (SPSS). The operational definition is as follows:

Table 2 Operational Definition

No.	Variable	Indicator
1.	Transparency	Contains budget policies, information is easily accessible, reports are timely, and there is a system for providing public information.
2.	Accountability	Available and appropriate information, explain and account for public policy.
3.	Supervision	The division of tasks in each organizational structure has an implementation policy that serves as a guideline.
4.	HR Competency	Individual abilities, skills, attitudes, training, and understanding of accounting procedures and processes
5.	APBD Management	Arranged and planned efficiently, effectively, and economically

Source: (Pradana Putri, 2022; Saadah Aprillia & Perwita Sari, 2022)

RESULTS AND DISCUSSION

Validity Test

Table 3 Validity test results

No.	Pernyataan	r hitung	r tabel	Description
	X1.1	0,527	0,199	Valid
	X1.2	0,696	0,199	Valid
	X1.3	0,631	0,199	Valid
Transparency	X1.4	0,550	0,199	Valid

	X1.5	0,720	0,199	Valid
	X1.6	0,667	0,199	Valid
	X1.7	0,424	0,199	Valid
	X2.1	0,425	0,199	Valid
	X2.2	0,764	0,199	Valid
	X2.3	0,710	0,199	Valid
	X2.4	0,715	0,199	Valid
Accountability	X2.5	0,374	0,199	Valid
	X2.6	0,580	0,199	Valid
	X2.7	0,788	0,199	Valid
	X2.8	0,515	0,199	Valid
	X2.9	0,290	0,199	Valid
	X2.10	0,741	0,199	Valid
	X2.11	0,543	0,199	Valid
	X3.1	0,626	0,199	Valid
	X3.2	0,465	0,199	Valid
	X3.3	0,474	0,199	Valid
	X3.4	0,522	0,199	Valid
Supervision	X3.5	0,466	0,199	Valid
	X3.6	0,701	0,199	Valid
	X3.7	0,684	0,199	Valid
	X3.8	0,735	0,199	Valid
	X3.9	0,370	0,199	Valid
	X3.10	0,627	0,199	Valid
	X4.1	0,572	0,199	Valid
HR	X4.2	0,800	0,199	Valid
Competency	X4.3	0,662	0,199	Valid
	X4.4	0,803	0,199	Valid
	X4.5	0,709	0,199	Valid
	Y.1	0,860	0,199	Valid
	Y.2	0,883	0,199	Valid
	Y.3	0,846	0,199	Valid
	Y.4	0,815	0,199	Valid
APBD	Y.5	0,808	0,199	Valid
Management	Y.6	0,830	0,199	Valid

	Y.7	0,833	0,199	Valid
	Y.8	0,755	0,199	Valid
	Y.9	0,825	0,199	Valid
	Y.10	0,798	0,199	Valid
	Y.11	0585	0,199	Valid

Source: Data processed by IBM SPSS 25

Table 3 shows that all statement items for transparency, accountability, supervision, human resource competence, and APBD management have r count values more significant than the r table, so they can be declared valid.

Reliability Test

Table 4 Reliability Test Results

No.	Variable	Cronbach Alpha	Provision	Description
1	Transparency (X1)	0,705	> 0,7	Reliable
2	Accountability (X2)	0,801	> 0,7	Reliable
3	Supervision (X3)	0,742	> 0,7	Reliable
4	HR Competence (X4)	0,748	> 0,7	Reliable
5	APBD Management (Y)	0,945	> 0,7	Reliable

Source: Data Processed by IBM SPSS 25

Table 4 shows that the Cronbach Alpha value for the transparency variable is 0.705, accountability is 0.801, supervision is 0.742, and human resource competency is 0.748. APBD management is 0.945, so the statements in the questionnaire can be said to be reliable with a Cronbach Alpha value of more than 0.7.

Normality Test

Table 5 Normality Test Results

			Unstandardized Residual
N			98
Normal Parameters ^b	Mean		.0000000
	Std. Deviation		3.80818698
Most Extreme	Absolute		0.59

Differences	Positive	0.59
	Negative	-.42
Test Statistic		.059
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Data processed by IBM SPSS 25

Table 5 shows that the Kolmogrov-Smirnov significant value is 0.200. Where the value is greater than 0.05, the data in this study are typically distributed.

Multicollinearity Test

Table 6 Multicollinearity Test Result

No.	Independent Variable	Tolerance Value	VIF	Description
1	Transparency (X1)	0,777	1,287	There is no multicollinearity
2	Accountability (X2)	0,433	2,312	There is no multicollinearity
3	Supervision (X3)	0,421	2,376	There is no multicollinearity
4	HR Competence (X4)	0,860	1,163	There is no multicollinearity

Source: Data processed by IBM SPSS 25

Based on Table 6, each independent variable has a tolerance value greater than 0.10 and a VIF smaller than 10, so it can be interpreted that the independent variables in this study did not occur multi-dimensionally.

Heteroscedasticity Test

Table 7 Heteroscedasticity Test Results Using the Glejser Test

No.	Independent Variable	Sig. Value	Provision	Description
1	Transparency (X1)	0,795	Sig > 0,05	There is no heteroscedasticity
2	Accountability (X2)	0,239	Sig > 0,05	There is no heteroscedasticity
3	Supervision (X3)	0,015	Sig > 0,05	There is heteroscedasticity
4	HR Competence (X4)	0,077	Sig > 0,05	There is no heteroscedasticity

Source: Data processed by IBM SPSS 25

Based on Table 7, the significant value for the Glejser test for the variable transparency is 0.795, accountability is 0.239, and human resource competency is 0.077. where the value is more significant than 0.05, so it can be interpreted that there is no heteroscedasticity. At the same time, the

supervision variable has a significant value of 0.015, where the value is smaller than 0.05 and can be interpreted if there is heteroscedasticity. In the heteroscedasticity test, apart from the Glejser test, there are two other tests, namely the Park and White tests (Ghozali, 2018). So, the heteroscedasticity test in this study tried to use the Park test.

Table 8 Heteroscedasticity Test Results Using the Park Test

No.	Independent Variable	Sig. Value	Provision	Description
1	Transparency (X1)	0,875	Sig > 0,05	There is no heteroscedasticity
2	Accountability (X2)	0,627	Sig > 0,05	There is no heteroscedasticity
3	Supervision (X3)	0,117	Sig > 0,05	There is no heteroscedasticity
4	HR Competence (X4)	0,466	Sig > 0,05	There is no heteroscedasticity

Source: Data processed by IBM SPSS 25

Table 8 shows that the significant value of the transparency variable is 0.875, accountability is 0.627, supervision is 0.117, and human resource competence is 0.466. So, there is no heteroscedasticity because the significant value of each independent variable is greater than 0.05.

Multiple Linear Regression Analysis

The coefficient of the independent variable X1 (transparency) is 0.384, the coefficient of the independent variable X2 (accountability) is 0.638, the coefficient of the independent variable X3 (supervision) is 0.449, and the coefficient of the independent variable X4 (HR competence) is 0.136. Then, the regression equation obtained is:

$$Y = -14.340 + 0.384 X1 + 0.638 X2 + 0.449 X3 + 0.136 X4$$

1. A constant value of -14,340 means that if the variables of transparency, accountability, supervision, and competence of human resources are constant, then APBD management has a value of -14,340.
2. The coefficient value on the transparency variable (X1) is 0.384. This value means that if there is an increase in transparency in the management of the APBD by one unit, then the management of the APBD will increase by 38.4%. Conversely, if there is a decrease in transparency in the management of the APBD by one unit, then the management of the APBD will decrease by 38.4%.
3. The coefficient value on the accountability variable (X2) is 0.638. This value means that if there is an increase in accountability in the management of the APBD by one unit, then the management of the APBD will increase by 63.8%. Conversely, if there is a decrease in accountability in the management of the APBD by one unit, then the management of the APBD will decrease by 63.8%.
4. The coefficient value on the supervision variable (X3) is 0.449. This value means that if there is an increase in supervision in the management of the APBD by one unit, the management of the

APBD will increase by 44.9%. Conversely, if there is a decrease in supervision in the management of the APBD by one unit, then the management of the APBD will decrease by 44.9%.

- The coefficient value on the HR competency variable (X4) is 0.136. This value means that if there is an increase in HR competence in managing the APBD by one unit, then the management of the APBD will increase by 13.6%. Conversely, if there is a decrease in the competence of human resources in managing the APBD by one unit, then the management of the APBD will decrease by 13.6%.

Model Fit Test (F Test)

Table 9 F Test Result

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	2621.166	4	655.291	43.322	.000b
	Residual	1406.722	93	15.126		
	Total	4027.888	97			

Source: Data processed by IBM SPSS 25

It can be seen in Figure 9 that the Fcount value is 43,322 > Ftable is 2.47, and a significant value is 0.000 < 0.05. So the regression equation obtained is feasible to use in this study.

Parsial Test (t Test)

Table 10 t Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std error	Beta			Tolerance	VIF
1	(Constant)	-14.340	5.522		-2.597	.011		
	Transparansi	.384	.140	.191	2.746	.007	.777	1.287
	Akuntabilitas	.638	.128	.463	4.971	.000	.433	2.312
	Pengawasan	.449	.152	.279	2.953	.004	.421	2.376
	Kompetensi SDM	.136	.196	.046	.694	.490	.860	1.163

Source: Data processed by IBM SPSS 25

Based on the significant value of the image above, then:

- The transparency variable has a t-count value of 2.746 > t-table 1.985 with a significant level of 0.007 < 0.05. Then the hypothesis can be accepted. It means that transparency affects the management of the APBD.

2. The accountability variable has a t count of 4,971 > t table 1,985 with a significant level of 0,000 < 0.05. Then the hypothesis can be accepted. It means that accountability affects the management of the APBD.
3. The supervision variable has a t count of 2.953 > t table 1.985 with a significant level of 0.004 < 0.05. then the hypothesis can be accepted. It means that supervision affects the management of the APBD.
4. The human resource competence variable has a t count of 0.694 < t table of 1.985 with a significant level of 0.490 > 0.05. Then the hypothesis can not be accepted. It means that the competence of human resources is independent of the management of the APBD.

Coefficient of Determination (Adjusted R2)

Table 11 Coefficient of Determination Result

Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
3.8891	0.807 ^a	.651	.636	3.889

Source: Data processed by IBM SPSS 25

Based on Table 11 above, it is known that the adjusted R Square coefficient is 0.636 or 63.6%. This figure means that the variables of transparency, accountability, supervision, and competence of human resources affect the variable management of the APBD by 63.6%. While 36.4% (100% - 63.6%) is influenced by other variables outside this regression equation.

The Effect of Transparency on APBD Management at BPKAD Surabaya City

Based on the results of the analysis and hypothesis testing that has been carried out, it was found that transparency affects the management of the APBD at the Surabaya City BPKAD. According to PP No. 12 of 2019, transparency is the principle of openness that allows the public to know and obtain the broadest possible information. Transparency will provide the public with open and honest financial information (Rusdiana & Nasihudin, 2018). With the increasing transparency carried out by the government, the public's trust will also be higher. The results of this study are supported by researchers conducted by Sriwijayanti (2018), where results of his research state that transparency partially and simultaneously has a significant effect on APBD management.

The Effect of Accountability on APBD Management at BPKAD Surabaya City

Based on the analysis and hypothesis testing that has been carried out, the results show that accountability affects the management of the APBD at the Surabaya City BPKAD. Accountability is a form of accountability in managing and implementing policies to achieve goals. Accountability is the obligation of the government as a steward to be accountable for activities to the people (principal) by

providing all information which, of course, must be transparent (Jatmiko, 2020). Accountability will help increase public trust (Ngakil & Kaukab, 2020). The results of this study are supported by research conducted by Yassir et al. (2022), where the results of their research state that financial accountability has a positive and significant effect on financial management.

The Influence of Supervision on APBD Management at BPKAD Surabaya City

Based on the analysis and hypothesis testing that has been carried out, the results show that supervision affects the management of the APBD at the Surabaya City BPKAD. Supervision is a form of measuring performance and making decisions for action to ensure desired results (Yassir et al., 2022). Supervise and optimize the quality of accountability reports so that the reports produced will be accurate. The results of this study are supported by researchers conducted by Hasugian et al. (2021), where the results of their research state that supervision has a significant effect on regional financial management.

The Influence of HR Competence on APBD Management at BPKAD Kota Surabaya

Based on the analysis and hypothesis testing that has been carried out, the results show that human resource competence has no effect on the management of the APBD at the Surabaya City BPKAD. Competence is the ability and willingness to perform tasks effectively (Kartopawiro & Susanto, 2018). Competence can be created if a desire is to learn and hone skills. The results of this study support the research conducted by Bay et al. (2019). Their research states that human resource competence does not affect the effectiveness of regional financial management.

CONCLUSION

This study aims to determine the effect of transparency, accountability, supervision, and human resource competence on managing regional revenue and expenditure budgets at BPKAD Surabaya City. Based on hypothesis testing and discussion, it can be concluded that: 1) Transparency affects the management of the APBD; 2) Accountability affects the management of the APBD; 3) Supervision affects the management of APBD; and 4) Competence of human resources has no effect on APBD management. Due to time and workforce limitations, this research has limitations where the sample only includes some BPKAD employees who meet the criteria. In addition, this study only used 3 independent variables, while many other variables can be examined. It is hoped that future researchers can add other variables, such as community participation, internal control systems, and financial information systems, and expand the research scope.

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