



THE INFLUENCE OF TRANSPARENCY, ACCOUNTABILITY, AND INTEGRITY ON EMPLOYEE PERFORMANCE AT THE REGIONAL REVENUE MANAGEMENT AGENCY OF JAYAPURA REGENCY, PAPUA PROVINCE

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Abstract

This study aims to analyze the influence of transparency, accountability, and integrity on employee performance at the Regional Revenue Management Agency of Jayapura Regency, Papua Province. The research is grounded in the importance of applying good governance principles to enhance the effectiveness and efficiency of employee performance, particularly within local government institutions that play a strategic role in managing regional revenue. This research uses a quantitative method with an associative approach. Data were collected through questionnaires distributed to a number of respondents who are employees of the agency. Data analysis was conducted using SPSS software. The population of this study consisted of all 63 employees of the Regional Revenue Management Agency of Jayapura Regency, Papua Province. The results of the study indicate that: (1) Transparency has a positive and significant effect on employee performance at the Regional Revenue Management Agency of Jayapura Regency; (2) Accountability has a positive and significant effect on employee performance at the same institution; (3) Integrity also has a positive and significant effect on employee performance.

Keywords: Transparency, Accountability, Integrity, Employee Performance.

INTRODUCTION

Regional governments play a crucial role in public services and development, one of which is through effective regional revenue management. The Jayapura Regency Regional Revenue Agency (Bappenda) manages Regional Original Revenue (PAD) from taxes, levies, and other sources. In 2024, Bappenda targeted PAD of around IDR 150 billion, with realization reaching 78 percent by the end of November. To optimize achievement, Bappenda requested the support of 18 Regional Apparatus Organizations (OPD) to collaborate. Transparency, accountability, and integrity are key to PAD management, as openness, responsibility, and ethical consistency will improve employee performance in carrying out their duties.

The Jayapura Regency Regional Revenue Agency (BAPPENDA) is required to implement good governance principles such as transparency, accountability, and integrity in managing regional revenue. Transparency is demonstrated by encouraging the public to request parking tickets to prevent fraud. To facilitate tax and levy payments, BAPPENDA collaborates with Bank BRI through digital services such as mobile banking, ATMs, QRIS, and BRILink agents. Accountability ensures that every policy is accountable, while integrity maintains public trust. Although cooperation on the use of QRIS for parking payments is not yet optimal, this effort demonstrates BAPPENDA's commitment to increasing local revenue (PAD) and maintaining ethical public service.

Employee performance is a crucial factor in determining the success of an organization, especially in government institutions tasked with serving the public interest. One government agency with a strategic role is the Regional Revenue Agency (Bappenda), which is responsible for managing

regional original revenue. Optimizing regional revenue depends heavily on the performance of Bappenda employees who are professional and possess high integrity. Therefore, Bappenda employees implement a proactive approach by visiting businesses in Jayapura Regency directly. Business owners feel assisted by these visits, as they are often busy and do not have time to visit the Bappenda office to fulfill their obligations as business owners in Jayapura Regency. This proactive approach makes it easier for taxpayers to pay their taxes and regional levies.

To improve employee performance, the application of good governance principles such as transparency, accountability, and integrity is crucial. Transparency builds public trust through open information, accountability ensures accountability for every decision, while integrity demands that employees work honestly and ethically. A work environment based on these principles will encourage motivation, productivity, and quality public services at the Jayapura Regency Regional Development Planning Agency (BAPPENDA). From a financial perspective, tax authority is divided into central and regional taxes. Regional taxes, including provincial and district/city taxes, along with regional levies, are the main sources of Regional Original Income (PAD) that support regional development.

Regional Original Income (PAD) is the revenue obtained by a region from sources within its territory based on regional regulations (Halim, 2004:96). PAD is an important indicator of a region's ability to finance government and development. PAD sources consist of regional taxes, levies, results from the management of separated regional assets, and other legitimate income. Regional taxes are mandatory contributions without direct compensation used to finance the implementation of regional government. Based on Law No. 28 of 2009, regional taxes include district/city taxes such as hotel, restaurant, advertising, PBB-P2, and BPHTB, as well as provincial taxes such as motor vehicles, BBNKB, and cigarette taxes.

The Jayapura Regency Regional Revenue Agency (Bappenda) is a regional government agency responsible for managing regional revenue in Jayapura Regency, Papua. This institution plays a crucial role in optimizing regional revenue to support development and the well-being of the local community. Some general achievements that may have been achieved by the Jayapura Regency Bappenda include: Increasing Regional Original Revenue (PAD) from year to year. Implementing a more efficient regional tax and levy system. Increasing public awareness in paying regional taxes. Developing a technology-based regional revenue management information system. Improving the quality of service to taxpayers. Better management of regional assets to increase revenue. Collaborating with various parties to optimize regional revenue potential.

Based on data on the realization of Jayapura Regency's Regional Original Revenue (PAD) for 2019-2023, there are fluctuations in achievement of the set targets. In 2019, the target was Rp115.4 billion, with a realization of Rp103.4 billion. Meanwhile, in 2020, the target was Rp176 billion, but only Rp96.8 billion was realized. In 2021, the target was Rp153.5 billion, with a realization of Rp125.4 billion. 2022 was the only positive achievement, with the target of Rp150.6 billion and a

realization of Rp168.4 billion. Meanwhile, the target of Rp178.1 billion in 2023 was only Rp141.1 billion realized. Overall, only 2022 managed to exceed the PAD target.

Various cases of irregularities and unethical actions involving Bappenda employees in several regions have tarnished the institution's image and raised public doubts about its performance. Therefore, this study is important to analyze the extent to which transparency, accountability, and integrity influence employee performance at the Jayapura Regency Bappenda Office. The results of this study are expected to provide input and recommendations for the leadership of Bappenda Jayapura Regency in efforts to improve employee performance and improve governance within the agency.

From the background that has been conveyed, the researcher is trying to conduct research entitled: *"The Influence of Transparency, Accountability, And Integrity on Employee Performance at the Regional Revenue Management Agency of Jayapura Regency, Papua Province"*.

LITERATURE REVIEW

Good Governance and Regional Government Performance

Good governance is a concept of government administration based on the principles of transparency, accountability, and public participation. According to Mardiasmo (2018:22), good governance is a way of managing public affairs effectively. The World Bank also emphasizes the importance of solid, democratic, efficient, and corruption-free development management. The application of these principles has been shown to impact government performance, although research by Kemal Supriadi et al. (2013) indicated no significant impact. Conversely, Nur & Ira (2014) and Adi et al. (2015) demonstrated a positive impact. This underscores the importance of good governance in improving regional performance.

Value For Money

Value for money is the core of measuring the performance of government organizations. According to Mardiasmo (2018:160), performance assessment is not only based on output, but also considers input, output, and outcome together. The main elements in public management include economy, efficiency, and effectiveness (Mardiasmo, 2018). Accountability for value for money includes economy in resource procurement, efficiency in minimizing use and maximizing results, and effectiveness in achieving goals. Mahsun (2013) adds that performance measurement can be done through the concept of value for money, namely economy, efficiency, and effectiveness.

Transparency

Transparency is an important principle in governance. According to Marisi Purba (2012), transparency is the openness of information in decision-making and the disclosure of relevant material

information. Mahmudi (2011) emphasized that transparency is the openness of organizations in providing information related to the management of public resources. Furthermore, Mardiasmo (2002) defines transparency as the government's openness in formulating regional financial policies so that they can be monitored by the public and the Regional People's Representative Council (DPRD). Thus, transparency emphasizes openness, honesty, and public access to information, thereby strengthening public participation in overseeing government accountability.

Accountability

Accountability is the obligation of government agencies to be accountable for the success or failure in carrying out their missions. According to Mardiasmo (2012), public accountability is the obligation of the trustee to provide accountability, present, report, and disclose activities to the trustee. Bappenas & Depdagri (2002) emphasize that accountability ensures that every government activity can be accounted for openly. Mahmudi (2016) adds that public accountability demands clarity of accountability in every activity. In the realm of public finance, Law No. 17 of 2003 requires transparency and accountability, including the preparation of honest, relevant, and open financial reports.

Integrity

Integrity is etymologically derived from the word integer, meaning whole, round, full, or clean. Integrity is closely related to morals and ethics in everyday life. According to Development Dimensions International (DDI), integrity is adherence to social, moral, and organizational norms while upholding ethical principles. Hay Consultant emphasizes integrity as the consistency between a person's beliefs and actions. Stephen R. Covey defines integrity as a life based on principle. Mulyadi (2012) emphasizes integrity as a fundamental quality that underlies public trust and professional recognition.

Thinking Framework

This study uses primary data obtained from a questionnaire distributed to employees at the Regional Revenue Management Agency of Jayapura Regency, Papua Province. Hypothesis testing uses systematic calculations using statistical formulas to examine the relationship between the variables being studied and to produce conclusions with the aim of proving the hypothesis.

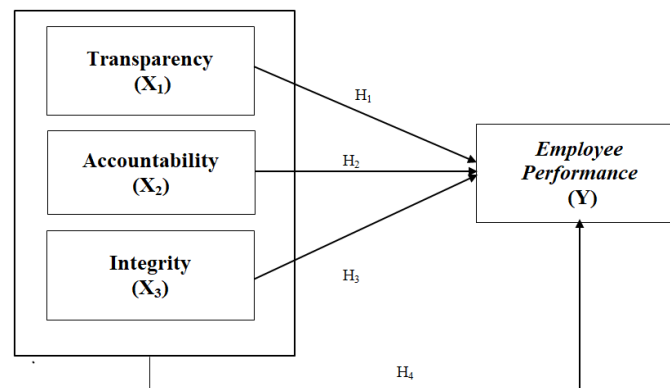


Figure 1 Thinking Framework

Hypothesis

Based on the background and problem formulation above, the hypothesis in this study is as follows:

1. It is suspected that transparency has a positive and significant impact on employee performance.
2. It is suspected that accountability has a positive and significant influence on employee performance.
3. It is suspected that integrity has a positive and significant influence on employee performance.
4. It is suspected that transparency, accountability and integrity together have a positive and significant influence on employee performance.

METHOD

Research Design

This study employed quantitative research methods. According to Sugiyono (2017), quantitative methods are research methods based on the philosophy of positivism, used to research specific populations or samples. Sampling techniques are generally random, data collection utilizes research instruments, and data analysis is quantitative in nature with the aim of testing predetermined hypotheses.

The type of research used was survey research, a data collection method widely used in the social sciences. Surveys can be conducted for a variety of purposes. *First*, descriptive surveys, which aim to describe the characteristics, opinions, attitudes, or behavior of a population. *Second*, exploratory surveys, which are used to gather initial information on a problem before further research. *Third*, explanatory surveys, which test hypotheses and analyze causal relationships between variables. *Fourth*, longitudinal surveys, which are conducted over a period of time to see changes in trends. *Fifth*, cross-sectoral surveys, which are used to compare differences between population groups (Sugiyono, 2020).

Population, Sample, and Sampling Techniques

A population is the entirety of subjects or objects that possess specific characteristics relevant to the research (Handayani, 2020). The population of this study was all active employees of the Jayapura Regency Regional Revenue Management Agency (Bappenda) in 2025, totaling 63 people. The population consisted of civil servants and contract workers involved in the implementation of organizational functions, particularly the management of transparency, accountability, and integrity.

A sample is a subset of the population's size and characteristics (Sugiyono, 2020). Due to the relatively small population, this study employed a saturated sampling technique (total sampling), where the entire population was sampled. Therefore, the study sample consisted of 63 employees of the Jayapura Regency Regional Development Planning Agency (Bappenda). Therefore, this sampling technique aims to ensure that the selected sample is truly representative (Sugiyono, 2020). In this study, a saturated sampling technique was chosen to ensure that all employees were represented in the study, resulting in more accurate and valid data.

Data Collection Procedures

1. Questionnaire

A questionnaire was used as the primary instrument for collecting research data. According to Sugiyono (2020), a questionnaire is a set of written questions or statements given to respondents to answer. This research instrument was structured using a Likert scale to facilitate respondents' assessment of each statement related to the research variables.

2. Interview

In addition to questionnaires, interviews were also conducted to deepen information. An interview is a purposeful conversation between an interviewer and a source (Lexi, 2017). Interviews were conducted with several key employees to obtain qualitative data to support the quantitative results of the questionnaire.

Data Processing and Analysis Techniques

1. Validity Test

Validity testing is conducted to determine whether the research instrument is capable of measuring what it is supposed to measure. According to Ghozali (2018), a questionnaire is considered valid if the correlation between the question items and the total score is greater than the table r (calculated $r > \text{table } r$). Validity testing is conducted using SPSS 23.0.

2. Reliability Test

Reliability testing aims to determine the consistency of research instruments. According to Sugiyono (2019), an instrument is reliable if it produces consistent results even when used repeatedly. Reliability is tested using the coefficient of **Cronbach's Alpha**, with the following criteria:

- $\alpha > 0.9$ = very good
- $\alpha > 0.8$ = good
- $\alpha > 0.7$ = acceptable
- $\alpha < 0.6$ = low

3. Multiple Linear Regression Analysis

Multiple linear regression analysis was used to test the effect of the independent variables (X1=Transparency, X2=Accountability, X3=Integrity) on the dependent variable (Y=Financial Management Performance). According to Ghozali (2021), the multiple linear regression model can be formulated as:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

4. Hypothesis Testing

Statistical tests in regression analysis include several important stages, namely the t test (partial), F test (simultaneous), and the coefficient of determination (R^2) test. The t test is used to determine the effect of each independent variable on the dependent variable, with the provisions of $H_0: b_i = 0$ (no effect) and $H_a: b_i \neq 0$ (there is an effect), where H_0 is rejected if $t \text{ count} > t \text{ table}$ or the significance value < 0.05 . Furthermore, the F test is used to test the effect of all independent variables together on the dependent variable, with the basis for the decision to reject H_0 if $F \text{ count} > F \text{ table}$ or $\text{sig} < 0.05$ (Ghozali, 2018). The coefficient of determination (R^2) test is used to see how much the independent variables are able to explain the variance of the dependent variable, where the greater the R^2 value indicates the better the regression model built (Sugiyono, 2020).

5. Classical Assumption Test

a. Normality Test

The normality test is used to determine whether data is normally distributed. According to Sujarweni (2020), data with $n > 30$ can generally be assumed to be normally distributed.

b. Multicollinearity Test

A multicollinearity test is conducted to determine whether there is a correlation between the independent variables. According to Gunawan (2020), a regression model is free of multicollinearity if the Tolerance value is > 0.10 and the VIF is < 10 .

c. Heteroscedasticity Test

The heteroscedasticity test is used to determine whether there are differences in residual variance between observations. A good regression model is one that exhibits homoscedasticity (Ghozali, 2018).

d. Linearity Test

A linearity test is conducted to determine whether the relationship between the independent and dependent variables is linear. According to Lauvira (2018), a linear relationship is indicated if the significance value of the deviation from linearity is > 0.05 .

RESEARCH RESULTS AND DISCUSSION

Validity Test Results

According to Sugiyono (2020), validity is the accuracy of data between the research object and the data reported by the instrument. An instrument is considered valid if it is able to reveal data according to the measurement objectives. Validity testing is conducted by calculating the Pearson product-moment correlation, where an item is declared valid if the significance value is <0.05 . Based on the test results, all items in the variables of transparency, accountability, integrity, and employee performance showed an $r_{\text{count}} > r_{\text{table}}$ (0.248), so that all questionnaire instruments were declared valid and suitable for use in research.

Table 1 Validity Test Results

Variables	Number of Items	Validity Criteria	Conclusion
Transparency	9	$r_{\text{count}} > 0,248$	Valid
Accountability	9	$r_{\text{count}} > 0,248$	Valid
Integrity	5	$r_{\text{count}} > 0,248$	Valid
Employee Performance	9	$r_{\text{count}} > 0,248$	Valid

Source: Data processed, 2025

Reliability Test Results

Reliability indicates the consistency of respondents' answers over time. An instrument is considered reliable if the Cronbach's Alpha value is > 0.60 (Arikunto, 2017). The test results show that all variables have alpha values above 0.60, namely transparency 0.687, accountability 0.863, integrity 0.749, and employee performance 0.807. Thus, all research instruments are considered reliable. **reliable** can be trusted in measuring research variables.

Table 2 Reliability Test Results

Variables	Alpha Cronbach	Condition > 0.60	Conclusion
Transparency	0,687	√	Reliable
Accountability	0,863	√	Reliable
Integrity	0,749	√	Reliable
Employee Performance	0,807	√	Reliable

Source: Data processed, 2025

Multiple Linear Regression Test

Multiple linear regression analysis was used to measure the influence of transparency (X1), accountability (X2), and integrity (X3) on employee performance (Y). Based on the analysis results, the following equation was obtained:

$$Y = 9.162 + 0.058X1 + 0.479X2 + 0.386X3.$$

This means that every increase in transparency, accountability, and integrity has a positive effect on employee performance. The largest coefficient is found for accountability (0.479), followed by integrity (0.386), while transparency has a small effect (0.058).

Table 3 Multiple Linear Regression Results

Variables	B	t	Say.	Conclusion
Transparency	0,058	0,441	0,661	Not Significant
Accountability	0,479	3,379	0,001	Significant
Integrity	0,386	2,478	0,016	Significant

Source: Data processed, 2025

Hypothesis Testing

The F test shows that the three independent variables simultaneously influence employee performance with F count = 15.595 > F table 2.760 and a significance of 0.000 < 0.05. The t test shows that accountability and integrity have a partial significant effect, while transparency does not.

Table 4 F Test Results

Model	F Count	F Table	Say.	Conclusion
Regression	15,595	2,760	0,000	Significant

Source: Data processed, 2025

Classical Assumption Test

The normality test results showed a sig value of 0.200 > 0.05, indicating a normal distribution of the data. Multicollinearity did not occur because the tolerance value was > 0.1 and the VIF < 10. Heteroscedasticity was also not found because the sig value was > 0.05. Thus, the regression model met the classical assumptions.

Table 5 Classical Assumption Test

Test	Results	Criteria	Conclusion
Normality	Say 0.200 > 0.05	Normal	Fulfilled
Multicollinearity	VIF < 10	There isn't any	Fulfilled
Heteroscedasticity	Say > 0.05	Homoscedastic	Fulfilled

Source: Data processed, 2025

Linearity Test

The linearity test shows a significant relationship between transparency, accountability, and integrity and employee performance. Transparency (sig 0.974), accountability (sig 0.383), and integrity (sig 0.421) are all greater than 0.05, indicating a linear relationship.

Table 6 Linearity Test

Variables	Sig.	Conclusion
Transparency	0,974	Significant linear
Accountability	0,383	Significant linear
Integrity	0,421	Significant linear

Source: Data processed, 2025

DISCUSSION

The Impact of Transparency on Employee Performance

The research results show that transparency has a positive and significant impact on employee performance at the Jayapura Regency Regional Revenue Management Agency (Bappenda). This aligns with the findings of Putra Adi Kurniawan (2019), who stated that transparency positively impacts employee performance. Transparency in an organizational context means the openness of information, both regarding decision-making and resource allocation. This condition creates a perception of fairness and increases job satisfaction, thus impacting employee productivity. With clear access to information, employees can understand the organization's goals, work standards, and expectations. This allows them to align their efforts with organizational goals, thereby improving performance.

Transparency plays a role in building trust between employees and leaders. When important information regarding policies, programs, and resource utilization is communicated openly, employees feel valued and trusted. This situation increases intrinsic motivation and work commitment. A transparent work environment also fosters accountability, as employees realize their contributions can be seen and evaluated fairly. According to Sadarmayati (2020), transparency is openness in the decision-making process, access to information, and accountability in organizational governance. Therefore, the implementation of transparency at the Jayapura Regency Regional Development Planning Agency (Bappenda) can reduce uncertainty, reduce anxiety, and increase employee effectiveness.

The Influence of Accountability on Employee Performance

Accountability has also been shown to have a positive and significant impact on the performance of Jayapura Regency Bappenda employees. These results align with research by Alfi Nurfitriani et al. (2019), which asserts that accountability is a crucial factor in improving performance.

Accountability refers to the obligation to be accountable for the implementation of assigned tasks and functions. In public organizations, accountability fosters a disciplined and responsible work culture. When employees recognize that every action and decision must be accounted for, they will be more careful, meticulous, and committed to their work. This results in improved performance quality and quantity in line with their assigned responsibilities.

Accountability is implemented at the Jayapura Regency Regional Revenue Agency (Bappenda) through the establishment of clear responsibilities, measurable evaluations, and awards for work achievements. According to Mardiasmo (2018), accountability is the obligation of those in charge to periodically account for the success or failure of the organization's mission implementation. Therefore, accountability serves as a control mechanism that not only demands accountability but also encourages employee motivation to perform better. Employees with high levels of accountability tend to demonstrate a proactive attitude, improve the quality of their work, and contribute optimally to achieving organizational goals.

The Influence of Integrity on Employee Performance

Integrity is a variable that has been shown to have a positive and significant impact on the performance of Jayapura Regency Bappenda employees. This is supported by research by Haryanto et al. (2020), which emphasized the importance of integrity in improving work quality. Integrity is the alignment between a person's actions, values, words, and moral principles. Employees with integrity make decisions based on consistency rather than personal interests, resulting in higher-quality and accountable work results. Integrity also encourages employees to not avoid responsibility and to face problems openly, allowing for more effective work completion.

Integrity serves to build trust in the workplace. Employees with integrity are respected by colleagues, leaders, and the public for their honesty, consistency, and responsibility. According to Sadarmayati (2020), integrity is the foundation for building public trust in individuals and institutions. At the Jayapura Regency Regional Development Planning Agency (Bappenda), this trust strengthens teamwork, reduces conflict, and encourages more effective communication. A work environment based on integrity makes employees more motivated and oriented towards optimal performance. Thus, integrity serves not only as a moral value but also as a key factor in increasing organizational effectiveness.

The Influence of Transparency, Accountability, and Integrity on Employee Performance

The three variables transparency, accountability, and integrity simultaneously significantly influenced the performance of Jayapura Regency Bappenda employees. These results align with research by Widodo et al. (2022), which found that the combination of these three variables can improve employee performance. Transparency fosters trust and openness within the organization,

accountability fosters a sense of responsibility, while integrity strengthens moral values and work ethics. When these three variables are integrated, a fair, open, and results-oriented work environment is created, thus motivating employees to perform optimally.

In practice, transparency allows employees to gain access to clear information, accountability demands that they be held accountable for their work, and integrity ensures that every action is based on moral values and principles. The combination of these three encourages Bappenda employees to carry out their duties professionally and responsibly. This makes the decision-making process more precise, efficient, and accountable. Therefore, the success of Bappenda Jayapura Regency in achieving organizational goals depends not only on the management system, but also on the consistent application of transparency, accountability, and integrity in the workplace.

CONCLUSION

Based on the research results, it can be concluded that transparency, accountability, and integrity are important factors that influence the improvement of employee performance at the Jayapura Regency Regional Revenue Management Agency. Transparency has been proven to have a positive and significant effect, meaning that openness of information and work processes can increase employee trust and work effectiveness. Furthermore, accountability also has a positive and significant effect, indicating that clear accountability for tasks and authorities can encourage employee discipline and productivity. Integrity also plays a significant role, because the values of honesty, consistency, and commitment to work ethics have been proven to strengthen professionalism and responsibility in carrying out tasks.

Simultaneously, transparency, accountability, and integrity significantly influence employee performance, meaning the combination of the three can effectively explain variations and achievements in employee performance within local government organizations. These results indicate that improving the quality of organizational governance must be supported by the consistent application of these values in every aspect of work. Therefore, to achieve optimal employee performance, the Jayapura Regency Regional Revenue Management Agency needs to continuously strengthen a work culture that is transparent, accountable, and based on integrity. This is expected to improve the quality of public services while supporting the achievement of organizational goals more effectively and sustainably.

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