



THE IMPACT OF BUDGET EFFICIENCY, ACCOUNTABILITY, AND FINANCIAL TRANSPARENCY ON THE EFFECTIVENESS OF PUBLIC ACTIVITY IMPLEMENTATION: EVIDENCE FROM THE KELILING DANAU DISTRICT OFFICE, KERINCI REGENCY

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Abstract

This study aims to analyze the effect of budget efficiency, accountability, and financial transparency on the effectiveness of activity implementation at the Keliling Danau District Office, Kerinci Regency. This research employs a quantitative approach using survey methods through questionnaires distributed to respondents. The results indicate that partially, budget efficiency and accountability do not have a significant effect on the effectiveness of activity implementation, while financial transparency has a positive and significant effect. Simultaneously, budget efficiency, accountability, and financial transparency significantly influence the effectiveness of activity implementation, with a contribution of 93.9%. These findings highlight that financial transparency plays a dominant role in improving the effectiveness of public sector activities.

Keywords: Budget Efficiency, Accountability, Financial Transparency, Effectiveness

INTRODUCTION

Public financial management has increasingly become a central concern in the implementation of regional governance, particularly in the era of decentralization. Local governments are entrusted with greater authority in managing financial resources, yet this autonomy also brings higher expectations for accountability, transparency, and efficiency. In practice, however, the ability of local institutions to manage public funds effectively remains uneven, often leading to gaps between planned programs and actual outcomes. This condition raises critical questions regarding the effectiveness of financial management in supporting public service delivery (Mardiasmo, 2018).

District government offices play a strategic role as the frontline of public service implementation. Nevertheless, various challenges persist, including delays in program execution, suboptimal budget absorption, and inconsistencies between planning and realization. These issues are not merely technical but reflect deeper problems in financial governance, particularly in the integration of efficiency, accountability, and transparency within organizational practices. As a result, the effectiveness of activity implementation often falls short of expected targets.

Budget efficiency is often emphasized as a key indicator of good financial management. It refers to the ability to utilize limited resources to achieve maximum outputs. However, focusing solely on efficiency may overlook other critical aspects of governance. Without strong accountability and transparency, efficient budget use does not necessarily guarantee effective outcomes. In many cases, efficiency may even mask underlying issues such as lack of oversight or limited public access to financial information (Mahmudi, 2019).

Accountability, on the other hand, ensures that public officials are responsible for their financial decisions and actions. It requires clear reporting mechanisms and performance evaluation systems.

Yet, accountability alone may not be sufficient if it is not accompanied by transparency. Financial transparency allows stakeholders to access relevant information, evaluate government performance, and participate in monitoring processes. Together, accountability and transparency form the foundation of good governance and are essential in improving the effectiveness of public sector activities (Nordiawan et al., 2017).

Empirical conditions at the Keliling Danau District Office further highlight the urgency of this issue. Several programs have not fully achieved their intended targets, and budget realization remains below expectations. These conditions indicate that financial management practices have not been fully optimized, particularly in aligning efficiency, accountability, and transparency to support effective implementation. If not addressed, these issues may reduce the quality of public services and weaken public trust in government institutions.

Previous studies have emphasized the importance of transparency and accountability in improving public sector performance. However, findings related to budget efficiency remain inconsistent, suggesting that efficiency alone may not be a sufficient determinant of effectiveness. This inconsistency indicates the need for a more integrated approach that considers multiple dimensions of financial management simultaneously (Bastian, 2015; Mardiasmo, 2018).

This study aims to analyze the effect of budget efficiency, accountability, and financial transparency on the effectiveness of activity implementation at the Keliling Danau District Office, Kerinci Regency. By examining these variables within a single model, this research seeks to provide a more comprehensive understanding of how financial management practices influence public sector performance and to offer practical insights for improving governance at the local level.

Effectiveness of Activity Implementation

Effectiveness of activity implementation refers to the extent to which planned programs and activities achieve their intended objectives, both in terms of output and outcomes. In the context of public sector organizations, effectiveness is not only measured by the completion of activities but also by the quality of results and their contribution to organizational goals. An activity is considered effective when it is able to deliver expected results in accordance with predetermined plans and targets (Mahmudi, 2019).

From a managerial perspective, effectiveness reflects the success of an organization in aligning planning, implementation, and evaluation processes. It involves the ability to translate policies and programs into real actions that generate measurable benefits. In public institutions, effectiveness is closely linked to the quality of public service delivery, as ineffective implementation may lead to delays, inefficiencies, and unmet community needs (Mardiasmo, 2018).

Effectiveness of activity implementation is influenced by several factors, including resource allocation, managerial capacity, and governance practices. Proper planning and efficient use of

resources are essential to ensure that activities are carried out as intended. However, effectiveness cannot be achieved solely through technical efficiency; it also requires accountability and transparency to ensure that activities are implemented responsibly and in accordance with established regulations (Bastian, 2015).

In the context of regional government, effectiveness is often evaluated through the level of target achievement, timeliness of program execution, and the extent to which outcomes align with development objectives. Activities that fail to meet their targets or experience delays indicate weaknesses in planning or implementation processes. Therefore, improving effectiveness requires not only better resource management but also stronger governance mechanisms that support coordination, monitoring, and evaluation.

Effectiveness of activity implementation represents a critical indicator of organizational performance in the public sector. It reflects how well financial resources, human resources, and institutional systems are utilized to achieve desired outcomes. Consequently, strengthening effectiveness requires an integrated approach that combines efficient budgeting, strong accountability, and transparent financial management practices.

Budget Efficiency

Budget efficiency refers to the ability of an organization to achieve optimal outputs with minimal use of resources such as funds, time, and labor (Mahmudi, 2016). In the public sector, efficiency is not merely about reducing expenditure, but about ensuring that public funds are utilized economically to achieve planned objectives and deliver maximum benefits to society (Anggara, 2016). Efficient budgeting is also closely related to performance-based budgeting, where resources are allocated to maximize outcomes and minimize waste (Nurkholis & Khusaini, 2019). Therefore, budget efficiency reflects not only cost control but also the ability to maintain service quality while optimizing the use of available resources (Julita, 2011).

Budget efficiency is influenced by several factors, including clear standard operating procedures, the quality of human resources, and leadership commitment in managing financial resources (Widianto et al., 2024). Proper budget planning and effective procurement processes also play a crucial role in ensuring that resources are allocated appropriately and used according to priorities (Gea & Halawa, 2022; Ulandari et al., 2021). In addition, the availability of supporting resources and the implementation of monitoring and evaluation systems are essential to ensure that budget execution remains aligned with planned objectives and avoids inefficiencies.

Budget efficiency can be assessed through several indicators, such as the accuracy of budget realization, prioritization of spending, timeliness of budget absorption, and cost per output (Akbar et al., 2022; Marniati et al., 2023). Furthermore, minimizing budget waste and optimizing the use of supporting resources are important aspects of efficient financial management (Indriani, 2023; Nasrum

et al., 2024). These indicators help evaluate how effectively public funds are utilized to achieve maximum results with minimal cost, thereby supporting the effectiveness of activity implementation in public sector organizations.

Accountability

Accountability in the public sector refers to the obligation of government institutions to report, explain, and take responsibility for the use of public resources and the outcomes achieved. It is not limited to financial reporting but also includes transparency, supervision, and the ability to be evaluated by stakeholders (Mardiasmo, 2021). In this context, accountability serves as a bridge between decisions made by public officials and the impact experienced by society (Majid, 2022).

From a governance perspective, accountability is closely related to the principles of good governance, where transparency and supervision act as key supporting elements. Public institutions are required to provide clear, accurate, and timely information regarding financial management, while also ensuring that their actions comply with established regulations (Sudrajat, 2022; Latif et al., 2020). Strong accountability mechanisms help reduce the risk of inefficiency, misuse of funds, and poor performance in public service delivery (Sari & Muslim, 2023).

In practice, accountability is influenced by several factors, including the competence of human resources, the quality of accounting information systems, and the implementation of internal control systems (Setyanto & Ritchi, 2018). In addition, clarity of budget targets, quality of financial reporting, transparency of information, and compliance with regulations also play an important role in strengthening accountability. These factors ensure that financial management processes are carried out systematically, transparently, and in accordance with established standards.

Accountability can be assessed through indicators such as the competence of personnel, reliability of financial information systems, effectiveness of internal controls, clarity of budget objectives, and the quality of financial reporting (Dewata, 2021; Nurrizkiana et al., 2017; Perdana et al., 2025). Furthermore, transparency and public participation, as well as compliance with regulations, are essential indicators that reflect the level of responsibility and integrity of public institutions (Lestari & Sukmana, 2020; Mulyani & Arifin, 2022).

In the context of local government, accountability plays a crucial role in ensuring that budget implementation and activity execution are conducted transparently and responsibly. Weak accountability mechanisms may lead to inefficiencies, misuse of resources, and reduced effectiveness of activity implementation. Therefore, strengthening accountability is essential to improve public sector performance and build trust in government institutions.

Financial Transparency

Financial transparency refers to the openness of public institutions in providing access to financial information related to the planning, implementation, and reporting of public funds. It is a key pillar of good governance, as it enables stakeholders to monitor, evaluate, and assess the use of public resources (Ramadhan et al., 2024). Transparency also reflects the willingness of institutions to disclose accurate, relevant, and timely financial information, allowing the public to understand how resources are managed and to minimize the risk of misuse or corruption (Nurrizkiana et al., 2017; Setyaningrum, 2017).

From a governance perspective, financial transparency is closely linked to accountability and public trust. Open access to financial information allows for public participation in monitoring government performance and strengthens control mechanisms within organizations (Gedeona, 2020; Welly et al., 2021). In addition, transparency supports more effective and efficient financial management by encouraging responsible decision-making and reducing information asymmetry (Masitha & Zulfikar Mulyadi, 2024).

Financial transparency is influenced by several factors, including leadership commitment, the quality of financial information systems, public participation, and the competence of human resources (Setyaningrum, 2017). Organizational culture, internal supervision, and the use of information technology also play important roles in enhancing transparency, particularly in ensuring that financial data is accessible, accurate, and easily understood by stakeholders.

The level of financial transparency can be assessed through indicators such as the availability and accessibility of financial information, accuracy and reliability of data, timeliness of reporting, and public participation in financial evaluation processes (Fajarudin, 2021). Furthermore, the use of information technology and effective public communication are important elements in ensuring that financial information is widely accessible and understandable, thereby strengthening transparency and supporting better governance practices.

Financial transparency is a critical component of public financial management that promotes openness, accountability, and efficiency. By ensuring that financial information is accessible, accurate, and timely, transparency contributes to improving the effectiveness of activity implementation and strengthening public trust in government institutions.

Research Hypotheses

Budget efficiency reflects the ability of public organizations to utilize financial resources optimally in order to achieve planned objectives with minimal waste. Efficient budget management allows activities to be implemented according to time, cost, and expected outcomes, thereby increasing the likelihood of achieving program targets. Previous studies indicate that efficient financial management contributes positively to the effectiveness of activity implementation, as it ensures proper allocation and control of resources (Nofita et al., 2018; Makaminang et al., 2022).

Therefore, budget efficiency is expected to have a significant influence on the effectiveness of activity implementation.

Accountability refers to the obligation of public institutions to report, explain, and take responsibility for the use of public resources and the outcomes achieved. Strong accountability mechanisms, supported by transparent reporting and effective internal controls, help ensure that activities are implemented according to established plans and objectives (Hermansyah et al., 2019; Yassir et al., 2022). Accountability also strengthens monitoring and evaluation processes, reduces deviations, and improves the quality of service delivery. Thus, accountability is expected to positively influence the effectiveness of activity implementation.

Financial transparency reflects the openness of institutions in providing access to financial information, enabling stakeholders to monitor and evaluate the use of public funds. Transparent financial practices encourage public participation, strengthen external control, and improve decision-making processes. Empirical evidence suggests that financial transparency has a significant effect on improving financial management performance and organizational effectiveness (Ni'mah et al., 2020; Maslufi et al., 2025). Therefore, financial transparency is expected to have a positive and significant effect on the effectiveness of activity implementation.

Based on the theoretical framework and empirical findings, the hypotheses of this study are formulated as follows:

H₁: Budget efficiency has a significant effect on the effectiveness of activity implementation.

H₂: Accountability has a significant effect on the effectiveness of activity implementation.

H₃: Financial transparency has a significant effect on the effectiveness of activity implementation.

METHOD

This study employs a quantitative approach with an associative research design to examine the causal relationship between budget efficiency, accountability, financial transparency, and the effectiveness of activity implementation. Quantitative methods are used to analyze numerical data through statistical procedures, allowing for objective measurement of relationships among variables (Sugiyono, 2019; Suharsaputra, 2018).

The research was conducted at the Keliling Danau District Office, Kerinci Regency, with data collection carried out starting in November 2025. The population consists of all employees at the district office, totaling 35 individuals. Given the relatively small population size, a census sampling technique was applied, meaning that all members of the population were included as research respondents (Sugiyono, 2021).

This study utilizes both primary and secondary data. Primary data were collected through questionnaires distributed directly to employees, while secondary data were obtained from official documents, reports, and archival records related to the research context. The questionnaire was

designed using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree) to measure respondents' perceptions of the research variables.

The variables examined in this study include three independent variables—budget efficiency, accountability, and financial transparency—and one dependent variable, namely the effectiveness of activity implementation. Each variable was operationalized using indicators adapted from relevant literature to ensure construct validity.

Instrument testing was conducted through validity and reliability tests. Validity was assessed using item-total correlation, while reliability was measured using Cronbach's Alpha, with a threshold of 0.60 indicating acceptable reliability (Ghozali, 2018). In addition, classical assumption tests were performed, including normality, multicollinearity, heteroscedasticity, and autocorrelation tests, to ensure that the regression model met the required statistical assumptions.

Data analysis was carried out using multiple linear regression to examine the effect of independent variables on the dependent variable. Hypothesis testing was conducted using t-tests to assess partial effects and F-tests to evaluate simultaneous effects. Furthermore, the coefficient of determination (R^2) was used to measure the extent to which the independent variables explain variations in the effectiveness of activity implementation.

RESULTS AND DISCUSSION

Table 1 Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig	Correlations		
		B	Std. Error	Beta			Zero-Order	Partial	Part
1	(Constant)	13.209	1.935		6.825	.000			
	X1	.001	.021	.002	.044	.965	-.032	.008	.002
	X2	.022	.079	.021	.273	.787	.805	.049	.012
	X3	.729	.060	.952	12.186	.000	.969	.910	.539

Source: SPSS Processing Results

The results of the partial hypothesis testing indicate that not all independent variables significantly influence the effectiveness of activity implementation. Budget efficiency does not have a significant effect on effectiveness ($t = 0.044$; $p > 0.05$), indicating that the efficient use of budget resources alone is not sufficient to improve the effectiveness of activity implementation. Similarly, accountability also shows no significant effect ($t = 0.273$; $p > 0.05$), suggesting that accountability mechanisms have not been fully translated into improved operational outcomes.

In contrast, financial transparency has a positive and significant effect on effectiveness ($t = 12.186$; $p < 0.05$). This finding indicates that openness in financial management plays a crucial role in improving the effectiveness of activity implementation. Transparent financial practices enable better monitoring, enhance stakeholder trust, and encourage more responsible use of resources, thereby supporting the achievement of organizational goals.

These results suggest that while efficiency and accountability are important elements of financial management, transparency serves as the most influential factor in ensuring effective implementation of public sector activities. This highlights the need for stronger emphasis on financial openness as a strategy to improve performance in government institutions.

The Effect of Budget Efficiency on Effectiveness of Activity Implementation

The results of hypothesis testing indicate that budget efficiency does not have a significant effect on the effectiveness of activity implementation at the Keliling Danau District Office ($p > 0.05$). This finding suggests that efficient use of financial resources alone is not sufficient to improve the effectiveness of organizational activities.

From a conceptual perspective, budget efficiency reflects the ability to utilize financial resources economically and optimally. However, in this study, effectiveness appears to be more influenced by factors such as program accuracy, coordination, and the quality of human resources rather than efficiency in budget utilization. This implies that even when financial resources are used efficiently, it does not necessarily guarantee the achievement of program objectives.

Budget efficiency in public sector practice is often administrative in nature and focuses more on budget absorption rather than outcomes. As a result, efficiency may not directly translate into improved effectiveness. Limited flexibility in budget implementation due to strict regulations may also reduce the ability of organizations to align financial use with actual field conditions, thereby weakening its impact on effectiveness.

These findings indicate that budget efficiency is not a dominant determinant of effectiveness in this context. This result contrasts with previous research by Rachman et al. (2022), which found that efficient budget management positively influences organizational effectiveness. The inconsistency suggests that the relationship between efficiency and effectiveness may depend on organizational context and implementation mechanisms.

The Effect of Environmental Awareness on Sustainable Work Behavior

The results indicate that accountability does not have a significant effect on the effectiveness of activity implementation at the Keliling Danau District Office ($p > 0.05$). This finding suggests that accountability mechanisms, as currently implemented, have not been able to directly improve the effectiveness of organizational activities.

From a theoretical perspective, accountability refers to the obligation of public institutions to report and justify the use of resources and policy outcomes. However, in this study, accountability appears to be more focused on administrative reporting rather than on improving the implementation process. As a result, its presence does not necessarily translate into better effectiveness.

This condition may also reflect that accountability practices are still formalistic, functioning primarily as compliance requirements without being supported by substantive evaluation of program outcomes. In addition, limited utilization of accountability reports for decision-making purposes may reduce their practical impact, as reports are often treated as administrative documents rather than strategic tools for performance improvement.

Accountability in this context has not functioned optimally as a control mechanism to enhance effectiveness. This finding is inconsistent with previous research by Agnes Mojo and Rahayu (2023), which found that accountability significantly influences government performance. The difference suggests that the effectiveness of accountability depends on how it is implemented and utilized within the organization.

The Effect of Financial Transparency on Effectiveness of Activity Implementation

The results show that financial transparency has a positive and significant effect on the effectiveness of activity implementation at the Keliling Danau District Office ($p < 0.05$). This indicates that greater openness in financial management is associated with higher effectiveness in carrying out organizational activities.

From a governance perspective, financial transparency reflects openness in budgeting, implementation, and reporting processes, allowing stakeholders to access and monitor the use of public funds. Such openness strengthens oversight, reduces information asymmetry, and encourages responsible behavior among employees, which ultimately contributes to improved effectiveness.

In practice, financial transparency fosters a more accountable and professional work environment. When financial information is accessible and subject to evaluation, employees are more likely to perform their duties carefully and in accordance with established procedures. This creates a control mechanism that supports better coordination and achievement of program objectives.

These findings are consistent with previous research showing that financial transparency enhances organizational performance by increasing trust, supervision, and accountability in public sector activities (Maslufi et al., 2025). Therefore, financial transparency can be considered a key determinant in improving the effectiveness of activity implementation.

CONCLUSION

Based on both descriptive and statistical analysis, this study reveals that not all financial management variables significantly influence the effectiveness of activity implementation at the Keliling Danau District Office. Budget efficiency is found to have no significant effect, indicating that efficient use of financial resources alone does not guarantee the achievement of program objectives. Similarly, accountability does not show a significant influence, suggesting that existing accountability practices have not been effectively translated into improved implementation outcomes.

In contrast, financial transparency demonstrates a positive and significant effect on effectiveness. This finding highlights that openness in financial management plays a crucial role in improving organizational performance, particularly by enhancing oversight, encouraging responsible behavior, and supporting better decision-making processes. The results indicate that financial transparency is the most influential factor in determining effectiveness, while budget efficiency and accountability require stronger implementation mechanisms to contribute meaningfully to organizational outcomes.

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