

Factors Affecting The Performance Of The Java-Bali Province Government In The 2016-2018 Period

Nanda Aditya Putra¹, Heppy Purbasari²

^{1,2} Muhammadiyah of Surakarta University

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Abstract- Local government performance is a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization contained in the strategic planning of an organization. This study aims to determine the effect of the Internal Control System (SPI), the ability to maintain WTP Opinions, and Local Government Organizations (OPD) on the Performance of Local Governments in the province of Java-Bali in 2016-2018. The analytical method used in this research is multiple linear regression. The results showed that the Local Government Organization (OPD) variable had a significant effect on local government performance. While the variables of the Internal Control System (SPI) and the ability to maintain the opinion of the WTP have no significant effect on the performance of local governments.

Index Terms- Local Government Performance, Internal Control System (SPI), WTP Opinions, Local Government Organization (OPD).

I. INTRODUCTION

Regional autonomy is the right, authority, and obligation of an autonomous region to regulate and manage its own government affairs and the interests of the local community in accordance with statutory regulations (Law No. 23 of 2014). With regional autonomy, people's aspirations will be more easily channeled and considered by policy makers into a policy that favors the interests of the community. This statement implies that in the management of local government there is an agency relationship (agency theory) between the community as the principal and the local government as the agent.

The government is required to carry out accountability and transparency in the use of local government budgets. Local government as a public sector organization should present transparent and accountable financial reports. After the enactment of Laws No. 22 and No. 25 of 1999 which stated that the system of government of the Unitary State of the Republic of Indonesia according to the 1945 Constitution gave each region the freedom to carry out regional autonomy. So it can be concluded that Indonesia has implemented regional autonomy, namely since 2000. Autonomous regions

themselves include provinces, districts and cities where the government is the provincial government, district government, and city government. The government is inseparable from the financial aspect which is managed by the local government. Financial reports that are presented transparently are a form of government accountability (Andini & Yusrawati, 2015).

The implementation of research that focuses on the performance of local government in Java-Bali is very rarely found in the available literature. Most of the available literature uses the independent variables of audit opinion and organizational commitment. With these limitations, the researcher wants to add insight by conducting empirical research on the factors that affect the performance of local governments. Researchers will use independent variables consisting of SPI, the ability to maintain the opinion of the WTP, and OPD. Research on WTP and OPD as determinants of local government performance is still rarely done.

Based on the above background, researchers are interested in conducting research on Factors Influencing Government Performance in Java-Bali Province. This research was conducted by analyzing related data in each Regency/City on the Island of Java-Bali in 2016-2018. With this research, it is hoped that it can provide useful information so that it can be used as well as possible.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Literature Review

a. Local Government Performance

Local government performance is a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization contained in the strategic planning of an organization. Performance can also be said as a result (output) of a certain process carried out by all components of the organization against certain sources used (input). The government is said to have good performance if the government is able to manage the government so that it can provide welfare to the community as a whole (Edowati et al., 2021). One of the performance measurements that can describe the performance of local governments is the measurement of financial performance.

Financial performance is an analysis carried out to see the extent to which an entity has carried out the objectives of the entity by using financial implementation rules properly and correctly.

b. Internal Control System (SPI)

According to Government Regulation Number 60 of 2008, the Regional Government Internal Control System (SPIP) is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability in financial reports, safeguarding state assets, and compliance with laws and regulations. The function of the internal control system is to prevent fraud that may occur and ensure the implementation of the rules and laws that apply (Indrayani & Widiastuti, 2020).

c. Unqualified Opinion (WTP)

Unqualified Opinion (WTP) is an opinion which states that the audited entity's financial statements present fairly in all material respects and are in accordance with generally accepted accounting principles in Indonesia. According to Mahmudi (2007) the best opinion is an unqualified opinion. An unqualified opinion is given because the auditor believes that the financial statements are free from material errors or omissions. The auditor's belief is based on the audit evidence collected (Nurabiah, 2018).

d. Regional Apparatus Organizations (OPD)

Regional Apparatus Organization (OPD) is a government agency that organizes regional government. In carrying out the government, of course, OPD has standards that must be met for the welfare of the community. To obtain the welfare of the community, OPD has a performance measure for its organization. The level of performance possessed by OPD is very important for the community. The performance in question is managerial performance. Where, managerial performance is how far the achievements of the organization are related to the organization's vision and mission (Nanik Ermawati & Arumsari, 2020).

2.2 Hypothesis Development

a. Influence of Internal Control System on Local Government Performance

According to Mattoasi et al (2021), the implementation of an internal control system can help to achieve the targeted level of performance and prevent resource loss. The internal control system is expected to provide adequate assurance on the achievement of organizational goals through effective and efficient activities. The components in the internal control system, such as a good control environment, will make a good contribution in creating a work atmosphere so that it can encourage employees to improve their performance.

H0: SPI has no effect on Local Government Performance

Ha: SPI has an effect on Local Government Performance

b. The Influence of Ability to Maintain Unqualified Opinion on Local Government Performance

The effect of the ability to maintain WTP opinions on the performance of local governments will be unrelated when the

opinion given by the BPK in the form of the results of the examination of financial statements is more emphasized on the fairness of the presentation of local government financial statements and not focusing on performance (Kusuma & Kurniasih, 2017).

H0: The ability to maintain the opinion of the WTP does not affect the performance of the local government

Ha: The ability to maintain the opinion of the WTP affects the performance of the local government

c. The Influence of Local Government Organizations on Local Government Performance

According to Kristen et al (2018), the higher organizational commitment to local governments will improve the performance of local governments. Therefore, if there is a good relationship and local government employees have loyalty and loyalty to the organization where they work, it will result in the performance of the local government getting better.

H0: OPD has no effect on Local Government Performance

Ha: OPD has an effect on Local Government Performance

III. METHODOLOGY

3.1 Research Design

This research is a quantitative research. According to Sugiyono (2017), quantitative research is a research method based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, quantitative or statistical data analysis, with the aim of testing predetermined hypotheses. The purpose of the quantitative method is to develop a mathematical model, which does not only use theories taken from literature or theory studies, but also to build hypotheses that are related to the natural phenomena to be studied.

2.3 Population and Research Sample

The population is a generalization area consisting of objects The population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2017). The population of this study is the Regency/City Inspection Report (LHP) data on the island of Java-Bali obtained from the BPK from 2016 to 2018.

According to Sugiyono (2017), the sample is part of the number and characteristics contained in the study. In this study, the samples taken were several regions that included complete information in the Regency/City Inspection Results Reports located on the island of Java-Bali during 2016 to 2018.

The sampling technique in this study used a purposive sampling technique. According to Sugiyono (2016: 85), "purposive sampling is a sampling technique for data sources with certain considerations". The sampling criteria are data or information that is listed in full from the District/City Inspection Results Reports located on the Java-Bali Island during 2016 to 2018.

2.4 Data and Data Sources

This study uses secondary data. According to Indriantoro & Supomo (1999), secondary data is a source of data obtained indirectly through intermediary media (obtained and recorded by other parties). Secondary data are generally in the form of evidence, historical records or reports that have been compiled in published and unpublished archives.

This study uses secondary data sources. Secondary data sources are data sources that do not provide information directly to data collectors. This secondary data source can be the result of further processing of primary data presented in other forms or from other people (Sugiyono, 2017).

The data used is data sourced from the 2016-2018 Audit Results Report (LHP) obtained from the Indonesian Financial Audit Agency (BPK RI).

2.5 Variable Operational Definition

a. Dependent Variable

The dependent variable is the variable that is influenced or that becomes the result, because of the independent variable. The dependent variable in this study is Local Government Performance (KPD). In this study, to calculate the performance of local governments, the Regional Fiscal Capacity Index for each Regency/City on the island of Java-Bali was used in 2016-2018. The following is the formula for calculating the Regional Fiscal Capacity Index:

$$IKFD_{kabupaten/kota-i} = \frac{KPD_{kabupaten/kota-i}}{(\sum KFD_{kabupaten/kota})/n}$$

di mana:

$IKFD_{kabupaten/kota-i}$ = Indeks Kapasitas Fiskal Daerah suatu kabupaten/kota

$KFD_{kabupaten/kota-i}$ = Kapasitas Fiskal Daerah suatu kabupaten/kota

$\sum KFD_{kabupaten/kota}$ = Total Kapasitas Fiskal Daerah kabupaten/kota

n = 122 daerah kabupaten/kota di Pulau Jawa-Bali

b. Independent Variable

The independent variable is a variable that affects or causes a change or emergence of the dependent (bound) variable.

1. Internal Control System (SPI)

The internal control system is measured using the value of audit findings on the internal control system which is calculated using the ratio scale formula of the number of SPI enforcement. It is calculated using the number of violations of the SPI against the total number of SPIs examined in the BPK RI Audit Result Report. The internal control system in this study consists of the control environment, risk assessment, information and communication, control and monitoring activities.

2. Ability to Maintain Unqualified Opinion (WTP)

Opinion is a professional statement as the auditor's conclusion regarding the fairness of the information presented in the financial statements (Law No. 15 of 2004 concerning Financial Audit). The WTP opinion variable uses an ordinal scale. The ability to maintain an unqualified opinion is measured based on the results of the BPK's opinion by giving a value of 1 for an Unqualified Opinion (WTP) and a value of 0 for a non-WTP opinion.

3. Regional Apparatus Organization (OPD)

Regional Apparatus Organization (OPD) is a government institution that organizes regional government. OPD has a performance measure for its organization. The OPD variable is measured in the BPK RI Inspection Result Report through the level of performance possessed by the OPD, namely by using the number of regional apparatus organizations in each district/city.

III. RESULTS AND DISCUSSION

3.1 Description of Research Data

This study examines the influence of the Internal Control System, the ability to maintain Unqualified Opinions, and the Organization of Regional Apparatuses on the Performance of Local Governments in Java-Bali for the 2016-2018 period. The population in this study during 2016-2018 was 122 districts/cities in Java and Bali. Sampling is by using a purposive sampling method with criteria covering districts/cities that have an Internal Control System, the ability to maintain opinion, and the organization of regional apparatus. All districts/cities in Java and Bali met the criteria for sampling with a total of 122 districts/cities.

3.2 Classical Assumption Test Results

Classical assumption test is used to find out whether the model being tested has met the classical assumptions. To fulfill these conditions, normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test must be carried out.

a. Normality Test

The normality test in this study was carried out using the Central limit Theorem (CLT) test instrument, that is, if the number of observations is large enough ($n > 30$), then the assumption of normality is ignored (Gujarati, 2003). The number of n in this study is $366 > 30$, so it can be concluded that the data is normally distributed and can be called a large sample.

b. Multicollinearity Test

The multicollinearity test aims to test whether the regression model found a correlation between the correlations between the independent variables. To detect the presence of multicollinearity, it can be seen from the tolerance value and the Variance Inflation Factor (VIF). A regression model does not

have multicollinearity if the tolerance value is > 0.10 or equal to the VIF value < 10 . The results of the multicollinearity test are shown in Table 1.

Table 1. Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
SPI	.966	1.035
WTP	.966	1.036
OPD	.999	1.001

a. Dependent Variable: KPD

Source: Data processed using SPSS 25

Table 1 shows that the calculation results of the tolerance value of all independent variables are > 0.10, and have a VIF value of < 10, so it can be concluded that there is no multicollinearity in the regression model, which means that there is no correlation between independent variables.

c. Heteroscedasticity Test

A regression is said to have no heteroscedasticity if it has a significance value greater than 5% or 0.05. The test used to detect the presence of heteroscedasticity in the regression model is the Spearman test. Based on the results of the heteroscedasticity test, the residual values obtained are as follows:

Table 2. Heteroscedasticity Test Result

Spearman's rho		Unstandardized Residual	
		Correlation Coefficient	
SPI	Correlation Coefficient		.009
	Sig. (2-tailed)		.868
	N		366
	Correlation Coefficient		-.002
WTP	Sig. (2-tailed)		.975
	N		366
	Correlation Coefficient		.041
	Sig. (2-tailed)		.429
OPD	N		366
	Unstandardized Residual	Correlation Coefficient	1.000
	Sig. (2-tailed)		
	N		366

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Data processed using SPSS 25

Based on table 2, it shows that the Internal Control System (SPI) variable, the ability to maintain Unqualified Opinion (WTP), and Regional Apparatus Organization (OPD) have a significance value (2-tailed) of 0.868, 0.975, 0.429, respectively. which is more than 5% or 0.05, thus it can be concluded that there is no symptom of heteroscedasticity between independent variables in the regression model.

d. Autocorrelation Test

One way to detect the occurrence of autocorrelation is by looking at the Durbin-Watson (DW) number which is compared to the DW value in the table. In the regression model, it can be said that there is no autocorrelation if the value of $DU > DW > (4-DU)$. The results of the autocorrelation test are shown in table 3.

Table 3. Autocorrelation Test Result

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	.333 ^a	.111	.104	1.907

a. Predictors: (Constant), OPD, SPI, WTP

b. Dependent Variable: KPD

Source: Data processed using SPSS 25

3.3 Multiple Linear Regression Analysis

Multiple linear regression analysis was used to prove the research hypothesis which states the influence of the Internal Control System, the ability to maintain Unqualified Opinions, and the Organization of Regional Apparatus on the Performance of Local Governments. The results of multiple linear regression analysis are shown in Table 4.

Table 4. Regression Test Results

Model	B	Std. Error	Beta	t	Sig.
C	2.967	0.237		12.514	0.000
SPI	-0.011	0.016	-0.035	-0.691	0.490
WTP	0.035	0.155	0.011	0.227	0.821
OPD	0.015	0.002	0.332	6688	0.000

Source: Data processed using SPSS 25

a. Coefficient of Determination Test

Table 5. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square
1	0.333	0.111	0.104

a. Predictors: (Constant), OPD, SPI, WTP

b. Dependent Variable: KPD

Sumber: Data diolah menggunakan SPSS 25

Based on table 5 above, it can be interpreted that the coefficient of determination of the adjusted R square is 0.104. The R2 value is 0.104 or equal to 10.4%. This means that the Internal Control System (SPI) variable, the ability to maintain Unqualified Opinion (WTP), and Regional Apparatus Organizations (OPD) simultaneously affect the dependent variable, namely Local Government Performance (KPD) of 10.4%. The rest (100% - 10.4% = 89.6%) is influenced by other factors outside the regression equation or variables not examined.

b. Simultaneous Test

Table 6. Simultaneous Test Results

Model	Sum of Squares	df	F	Sig.
Regression	30.783	3	15.064	0.000
Residual	246.586	362		
Total	277.369	365		

a. Dependent Variable: KPD

b. Predictors: (Constant), OPD, SPI, WTP

Source: Data processed using SPSS 25

Based on table 6, it can be seen that the value of sig.F (0.000) is less than (0.05), so it can be concluded that the Internal Control System (SPI), the ability to maintain Unqualified Opinion (WTP), and Regional Apparatus Organization (OPD) simultaneously or jointly affect the Performance of Local Governments (KPD).

c. Partial Test

Table 7. Partial Test Results

Variabel	B	t	Sig.
(Constant)	2.967	12.514	.000
SPI	-.011	-.691	.490
WTP	.035	.227	.821
OPD	.015	6.688	.000

Source: Data processed using SPSS 25

From the results of the t-test above, conclusions can be drawn about whether or not the influence of these independent variables is significant on the dependent variable. The results are as follows:

1. The Influence of the Internal Control System (SPI) on the Performance of Local Governments in Java and Bali in 2016-2018
The probability or significance value (sig.) of the Internal Control System variable is $0.490 > 0.05$, then H_0 is accepted. Thus, the Internal Control System (SPI) has no significant effect on Local Government Performance (KPD) in Java and Bali in 2016-2018.
2. The Influence of the ability to maintain an Unqualified Opinion (WTP) on the Performance of Local Governments in Java and Bali in 2016-2018
The probability or significance value (sig.) of the ability to maintain an unqualified opinion (WTP) variable is $0.821 > 0.05$, then H_0 is accepted. Thus, the ability to maintain an Unqualified Opinion (WTP) has no significant effect on the Performance of Local Governments (KPD) in Java and Bali in 2016-2018.
3. The Influence of Regional Apparatus Organizations (OPD) on the Performance of Regional Governments in Java and Bali in 2016-2018
The probability or significance value (sig.) of the Regional

Apparatus Organization (OPD) variable is $0.000 < 0.05$, then H_0 is rejected. Thus, Regional Apparatus Organizations (OPD) have a significant effect on Regional Government Performance (KPD) in Java and Bali in 2016-2018.

3.4 Discussion

a. The Influence of the Internal Control System (SPI) on the Performance of Local Governments in Java and Bali in 2016-2018

From the results of multiple linear regression analysis, it is known that the Internal Control System (SPI) has no effect on the performance of the local government, with a sign (p-value) of $0.490 > (0.05)$ and means that H_0 (Internal Control System (SPI) has no effect. on Local Government Performance) is accepted, so it can be concluded that the Internal Control System (SPI) has no significant effect on Local Government Performance.

These results prove that the improvement of the Internal Control System (SPI) does not have an impact on the performance of the local government. This can happen because the internal control system in an organization is not the main focus, so that the implementation of the Internal Control System within the Regional Government cannot be optimal, as a result the level of performance in the government will decrease and lose resources. These results are in line with research conducted by Ikhyannuddin (2021), where the internal control system has no effect on the performance of local governments in Bireuen Regency in 2020.

Meanwhile, different results were found by Mattoasi et al (2021), where the internal control system has a significant effect on the performance of local government in Gorontalo Regency. Optimal control will contribute to creating a work atmosphere, so that it can encourage employees to improve their performance. The internal control system directly affects the performance of local government apparatus through the control environment, risk assessment, control activities, information and communication, and monitoring. Thus, the better the internal control system is understood and implemented, the better the performance of the local government apparatus.

b. The Influence of the ability to maintain an Unqualified Opinion (WTP) on the Performance of Local Governments in Java and Bali in 2016-2018

From the results of multiple regression testing, it is found that the ability to maintain WTP opinion has no effect on the performance of the local government, because it has a sign (p-value) of $0.821 > (0.05)$, so H_0 (the ability to maintain an unqualified opinion has no effect on the performance of the local government) is received.

The opinion given by the BPK does not affect the current government's performance in getting an opinion. This can happen because the local government in carrying out its work to improve performance has completed its activities and tasks as planned, the outcome has been achieved, and does not violate the SPI, so that WTP opinions are not found. This is in accordance with the research

conducted by Kusuma & Lulus Kurniasih (2017), where opinion has no effect on the performance of district/city governments in Indonesia in 2015.

Kirana (2020) found different results, where opinion had a significant effect on the performance of local governments in Indonesia in 2018. BPK's opinion can be a benchmark in assessing the accountability of a government entity and can reduce or increase the level of stakeholder confidence in the reporting presented by the parties. audited, in this case the local government entity. From this explanation, it can be concluded that the BPK audit opinion is a form of local government accountability that can be assessed by the public, namely the better the ability to maintain opinions, the better the performance of a local government.

c. **The Influence of Regional Apparatus Organizations (OPD) on the Performance of Regional Governments in Java and Bali in 2016-2018**

The test of the Regional Apparatus Organization (OPD) variable on the Regional Government Performance has results that have a significant positive effect, with a sign (p-value) of $0.000 < (0.05)$, so that H_0 (Local Apparatus Organization (OPD) has no effect on Local Government Performance) is rejected.

This shows that regional apparatus organizations affect the level of performance of regional governments, which means that the more regional apparatus organizations, the activities and tasks carried out by regional governments are in accordance with their respective OPD fields, so that there are no concurrent tasks for each OPD. Similar results were found by Kristen et al (2018), where regional apparatus organizations had a significant effect on the performance of local government officials in Semarang City in 2018. Meanwhile, different results were found by Gumilang & Mile (2019), where the number of OPD did not affect the performance of local government officials in Palu City in 2019.

IV. CONCLUSION

Based on the tests and discussions that have been carried out by researchers, it can be concluded as follows:

1. Based on the simultaneous tests that have been carried out, the Internal Control System (SPI), the ability to maintain Unqualified Opinions (WTP), and Regional Apparatus Organizations (OPD) simultaneously have a significant effect on Regional Government Performance.
2. Based on the results of the partial test that has been carried out, the Internal Control System (SPI) has no significant effect on the performance of local governments, then H_0 is accepted and H_1 is rejected.
3. Based on the results of the partial test that has been carried out, the ability to maintain an Unqualified Opinion (WTP) has no significant effect on the performance of local governments, then H_0 is accepted and H_1 is rejected.

4. Based on the results of the partial test that has been carried out, Regional Apparatus Organizations (OPD) have a significant effect on the performance of local governments, then H_0 is rejected and H_1 is accepted.

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AUTHORS

First Author – Nanda Aditya Putra, Muhammadiyah of Surakarta University, b200180146@student.ums.ac.id

Second Author – Heppy Purbasari, Muhammadiyah of Surakarta University, hp123@ums.ac.id

Correspondence Author – Heppy Purbasari, Muhammadiyah of Surakarta University, hp123@ums.ac.id