

The Effect of the Government Internal Control System on the Performance of Government Agencies

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ABSTRACT

This study aims to analyze the impact of the Government Internal Control System, budget, and organizational commitment on the performance of government agencies in Bogor City. Using a descriptive survey method, this study involves 36 Regional Government Organizations, with 10 Regional Government Organizations purposively selected as the sample. Data were collected through questionnaires, and results were analyzed using multiple linear regression to test the hypotheses. The findings indicate that Internal Control System, budget, and organizational commitment significantly influence government agency performance, both overall and partially. The combined influence of these three variables on the performance of government agencies in Bogor City reaches 44.5%. These findings highlight the importance of effective Internal Control System implementation, adequate budget allocation, and strong organizational commitment in improving government performance. This study contributes by providing insights for policymakers in Bogor City to strengthen these aspects to achieve more optimal governmental performance.

Keywords: Internal Control System, Budget, Commitment, Government, Performance

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Sistem Pengendalian Intern Pemerintah, anggaran, dan komitmen organisasi terhadap kinerja instansi pemerintah di Kota Bogor. Dengan menggunakan metode survei deskriptif, penelitian ini melibatkan 36 Organisasi Perangkat Daerah dan memilih 10 Organisasi Perangkat Daerah secara purposive sebagai sampel. Data dikumpulkan melalui penyebaran kuesioner, dan hasilnya dianalisis menggunakan regresi linier berganda untuk menguji hipotesis. Hasil penelitian menunjukkan bahwa Sistem Pengendalian Intern Pemerintah, anggaran, dan komitmen organisasi memiliki dampak signifikan terhadap kinerja instansi pemerintah, baik secara keseluruhan maupun parsial. Besarnya pengaruh ketiga variabel tersebut terhadap kinerja instansi pemerintah di Kota Bogor mencapai 44,5%. Temuan ini mengindikasikan pentingnya penerapan Sistem Pengendalian Intern Pemerintah yang efektif, alokasi anggaran yang memadai, dan komitmen organisasi yang tinggi dalam meningkatkan kinerja instansi pemerintah. Studi ini memberikan kontribusi dalam memberikan wawasan bagi pengambil kebijakan di Kota Bogor untuk memperkuat aspek-aspek tersebut demi mencapai kinerja pemerintahan yang lebih optimal.

Kata kunci: Sistem Pengendalian Intern, Anggaran, Komitmen, Kinerja, Pemerintah

INTRODUCTION

All needs in Indonesia are now data-based and digital. Still, it is undeniable that physical data is very important to show the responsibility of the government and the private sector. The government is required to be able to realize clean and appropriate government management, which can be done through appropriate information updates. Agency performance helps realize good governance in the implementation of authority based on regional sovereignty. Good governance is all aspects related to supervision of government power in carrying out its functions through institutions (Purwanto & Setiawan, 2015). Agency performance helps realize real performance for the community through the activities it produces. Based on PP of the Republic of Indonesia No. 29 of 2014 concerning the government agency performance accountability system, the implementation of government agency performance accountability system consists of tactical planning, performance agreement, assessment, information management, achievement reports, performance assessments, and central government reports, which are carried out in accordance with the legislation for the preparation of Performance Reports. According to Soleh & Rochmansjah (2011), the performance of government agencies is defined by the level of achievement of the implementation of a program, work, or policy in achieving the expectations, vision and mission of the agency. This is included in the agency's tactical planning. The performance of a successful or failed government agency will be influenced by the Internal Control System because it affects how well an agency operates to achieve goals such as protecting assets, maintaining accurate and reliable records. Through internal control, it is hoped that fraud can be prevented and organizational performance can be improved (Setiawan, 2022).

The appropriate level of commitment in an agency or institution to employees or vice versa is very important to create a professional work environment so as to improve agency performance. Commitment is one of the factors that can influence the tendency of fraud that has an impact on declining performance in the government environment (Didi & Kusuma, 2018). In monitoring and supervising how managers implement the budget, a good reporting system is needed. Financial information and others that can be used by interested groups in making economic, social, and political decisions are the responsibility of the government. The process of developing the draft State Budget in the Bogor City government begins with the arrangement of public regulations for the State Budget, priority budgets and temporary ceilings, which are regulated agreement letter between the Regional Head and the Representative Council. Furthermore, there is the preparation and distribution of a letter from the Regional Head regarding the guidelines for the arrangement of budget planning in regional apparatuses. Furthermore, the arrangement of regional regulations regarding the regional budget and regional head regulations regarding the elaboration and submission of the regional budget are prepared. After that, the assessment, regional regulations regarding the budget and regional head regulations regarding the elaboration of the budget are determined. The budget describes all regional apparatuses contributing to budget preparation, budget implementation and optimization of activities in regional apparatuses which can affect performance (Kusuma et al., 2021).

Based on the 2018-2022 State Budget, the City of Bogor shows that the budgeted expenditure is stated in the government agency performance accountability report which shows the 2018-2019 performance program, which is 61.22%, 87.99%, which shows a performance increase of 26.77 percent. Then in 2019-2020, the performance achievement was 87.99%, 89.12%, which shows a performance increase of 1.13 percent. Furthermore, in 2020-2021, the performance achievement was 89.12%, 92.82%, which shows a performance increase of 26.77%. The low achievement of agency performance has an impact on the provision of services to the community, this is thought to be due to the still low implementation of Internal Control System, budget and commitment to the agency. Internal Control System, funding and agency commitment affect the performance of government institutions (Dewi, 2020; Tahar & Kuncahyo, 2020; Tambuk, 2021). Given

the importance of raising issues of government agency performance, especially in regional device organization, it has important benefits that not only contribute to academics, but also have a direct impact on improving the quality of government and public welfare such as increasing the effectiveness of public services, accountability and transparency.

LITERATURE REVIEW

According to Medina (2012), the government agency theory, is where the government (agent) is assigned by civilians (principal) to carry out government activities properly and transparently. Meanwhile this, government leaders need to collaborate with their employees in achieving goals, and one way to collaborate is by involving subordinates in preparing the budget to ensure public welfare. This theory also illustrates that there is a conflict of interest between the people and the government. Leaders want to know all the information, including government actions related to the management of local funds (Rivan & Maksum, 2019). This is done by requesting reports from the government. According to the report, the public assesses government performance. There are several approaches used in agency theory, including conducting supervision, building a control structure, conducting external audits and providing appropriate information structures (Djajadikerta, 2004). In addition, they also make agreements with incentive structures to achieve alignment goals or implement risk sharing. Accounting calls its internal control and management control.

The 2008 Government Regulation of the Republic of Indonesia states that the internal control system is an important series for continuous activities and behavior by leaders and the implementation of institutional expectations based on efficient and effective activities, accurate financial reports, asset security, and compliance with statutory regulations. In short, Internal Control System is a system that must be implemented in increasing transparency and performance accountability and improving the quality of financial reports. The internal control system is a system that includes the organizational structure along with all mechanisms and measurements that are adhered to together in maintaining the organization's assets (Nurbaeti et al., 2023). According to Article 3 of the Government of the Republic of Indonesia (2008), Internal Control System includes several elements, namely the control environment, which is the basis of all other internal control elements, the availability of discipline and an efficient and well-functioning internal government structure. Second, risk assessment begins with determining the purpose of clarity of government and is consistent at the institutional level and activities effectively and efficiently in achieving goals. Third, control activities are policies and strategies that help confirm that instructions given by government leaders are implemented in reducing the impacts that have been identified throughout the impact evaluation series. Then, relevant information and communication must be found, collected, and communicated in a time that requires each part to understand their function. Finally, Internal Control System supervision is carried out with separate evaluations, ongoing supervision and recommended actions from the audit.

According to Saputra & Dharmadiaksa (2016), is a report on the financial condition of an organization that includes income, expenditure, and activities, arranged in monetary units. A budget is a systematic plan that functions to regulate the operations of a company or organization within a certain period of time. The budgeting process involves planning income and expenditure, which aims to allocate funds appropriately to achieve certain goals. One of the main functions of the budget is as a control tool. Control is carried out so that all parties involved understand and comply with the budget, and to monitor project costs so that they remain in accordance with the plan. In preparing a budget, there are several important characteristics, such as expenditures based on results, efficiency in preparation, and the existence of performance targets that are oriented towards achievement. In addition, budgeting must follow principles that support accountability and transparency. These principles include discipline in financial management, fairness in the allocation of funds, and efficiency in the use of resources. It is also important to emphasize that the budget must be prepared based on a performance

approach, which means focusing on the results and achievements of each expenditure made. By considering these principles and characteristics, the budget can function as an effective tool to achieve organizational goals optimally.

Employee commitment to the organization refers to attitudes and behaviours that reflect their involvement and dedication to the company. According to Robbins (2008), organizational commitment can be defined as the relationship between employees and the organization they work for. It describes the level of belief and trust an employee has in the institution where they work, with the aim of maintaining their membership or position in the long term. Organizational commitment is not only related to individual loyalty to the company but also includes the extent to which the employee is committed to carrying out their responsibilities seriously. Employees who have a high level of commitment tend to show better performance, stay longer in the company, and try to make a greater contribution to the success of the organization. Knowing the level of organizational commitment is very important for companies because it can help them understand how dedicated employees are to the work they are given. Employees with high commitment are usually more enthusiastic about working, more involved in organizational activities, and tend to stay longer in the company. Thus, organizational commitment is an important indicator for management in making decisions related to human resource management and company performance improvement strategies.

Government performance, based on the decision of the Head of the Administrative Institution Number: 239/IX/6/8/2003, is defined as the level of achievement of goals and expectations of the institution in the description of the mission, vision and procedures of the institution. Performance also describes the achievement of success or failure in implementing activities based on programs and policies that have been set. Soleh & Rochmansjah (2011) defines government agency performance as the level of achievement of the implementation of activities, programs or government regulations to achieve goals. The application of a reward and punishment system to strengthen performance measurement, the composition of performance measures can be used as a means of controlling the institution. An assessment of the ability of government agencies to meet three objectives is carried out, namely measuring agency performance is intended to help improve performance, performance measurement is used in resource allocation, and performance measurement in order to be able to realize general accountability. In compiling a study to make it easier to understand, it must be arranged systematically which will provide an outline of the research. In general, this study describes the impact of independent factors of Internal Control System (X1) budgeting (X2) and agency commitment (X3) on the dependent factor of government performance (Y).

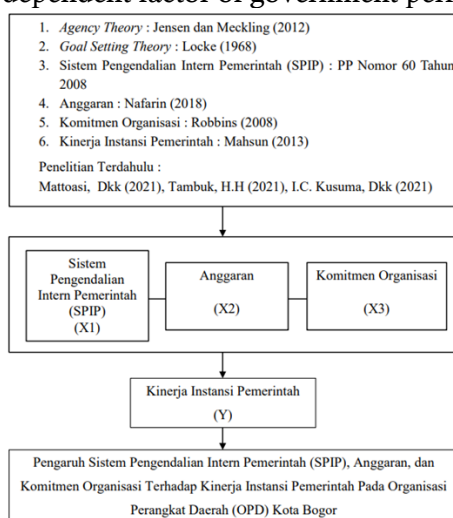


Figure 1. Conceptual Framework

A good Internal Control System creates a solid foundation in increasing accountability, transparency, and reducing the possibility of fraudulent power. Good

budget management ensures efficient use of resources and focuses on achieving the agency's goals and good service to the community through corporate commitment. In general, Internal Control System, budget management and good commitment to organizational goals can improve the performance of government institutions. Previous studies have found that Internal Control System, budget and commitment affect the performance of government institutions (Tahar & Kunchahyo, 2020; Dewi, 2020; Tambuk, 2021).

H1: Internal Control System, budget and organizational commitment have a simultaneous impact on agency performance.

Internal Control System is an important procedure that includes behavior and activities carried out regularly by leaders and employees, such as maintaining or securing state assets, ensuring the reliability of financial reports and complying with policy rules to achieve company performance. Several studies have shown that Internal Control System affects how well government institutions perform (Noviyana & Pratolo, 2018; Welly, 2021; Mattoasi et al., 2021).

H2: Internal Control System has an impact on agency performance.

A budget is a guideline for behaviour that can be carried out in an institution, the same as planning income, expenditure and costs through measurements in systematically arranged load units based on certain characteristics in a particular year. The budget positively impacts government institutions' performance (Pratama et al., 2019; Illayuniga & Rahayu, 2019; Wardani & Silvia, 2021).

H3: The budget impacts agency performance.

Organizational commitment is the level of loyalty and relationship shown by members of an organization towards the goals, values, and vision of the organization. This commitment includes a sense of responsibility, loyalty, and dedication shown by members of the organization to support and contribute to the achievement of common goals. Commitment has a positive impact on the performance of regional government agencies (Adi et al., 2017; Ramdani, 2018; Sukarno et al., 2020).

H4: Organizational commitment has an impact on agency performance.

METHODS

This study uses a quantitative method with a descriptive approach based on the philosophy of positivism (Martono, 2010). In this study, researchers select a specific population or sample to obtain accurate information. The sampling method applied is non-probability, which means that not all members of the population have the same opportunity to be selected as a sample. This approach allows researchers to draw relevant conclusions based on the specific characteristics of the population being studied. The number of samples in this study consisted of 10 regional organizations, which were determined by considering factors such as time, permits, manpower, and costs. By using a limited but representative sample, this study aims to provide a clear and in-depth picture of the phenomenon being studied. The quantitative approach chosen also supports more objective and systematic data analysis, so that the results of the study can be relied on to provide useful insights for the development of theory or practice in relevant fields. This study reflects the author's commitment to implementing rigorous and planned scientific methods in obtaining valid and accountable data.

RESULTS

The regional apparatus organization of Bogor City consists of the regional secretariat, regional people's representative assembly secretary, regional organizations, regional institutions, and regional technical institutions. Regional apparatus organization assists regional leaders and the regional people's representative assembly in organizing

government administration that is the authority of the region. In this study, descriptive statistics are used in providing responses based on the organization's answers explained.

Table 1. Respondent Response Recapitulation

Variables	Average Response	Information
Internal Control System (X1)	4.50	Strongly agree
Budget (X2)	4.36	Strongly agree
Organizational Commitment (X3)	3.90	Agree
Government Agency Performance (Y)	4.31	Strongly agree

Table 1, it can be concluded that the respondents' responses in the Internal Control System factor (X1) have a response score assessment of 4.50 and the average response is very much in agreement through the questions in the questionnaire. In the Budget factor (X2), respondents received an average response score assessment of 4.36 and the average answer was very much in agreement through the questions in the questionnaire. In Organizational Commitment (X3) respondents received an average response score of 3.90 and the statement agreed to the average statement in the questionnaire. In Government Agency Performance (Y), respondents received an average response score of 4.31 with an assessment of agreeing with the questions in the questionnaire. In conclusion, most respondents agree that Government Agency Performance in the Organization will be influenced by Internal Control System, budget, and organizational commitment.

The validity of the questionnaire is carried out in evaluating the statements contained therein. If the questions can show what can be measured, the data is valid. The results of the validity test on all question items in this study illustrate that each statement item is declared valid for Internal Control System, budgeting, commitment and performance because the calculated *r* is greater than the table *r* (0.3). While the reliability test functions to analyze the accuracy of the questionnaire assessment, meaning that the study instrument if the test is on the same group but the time is different, the results can be the same. The reliability test assessment illustrates that the Cronbach Alpha for all factors exceeds 0.60; then the results are reliable. Normality testing is a test in assessing the regression model whether the variables can be distributed normally.

Table 2. Normality Test with Kolmogorov-Smirnov

		Un-std. Predicted Value
N		97
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.44880695
Most Extreme Differences	Absolute	.086
	Positive	.084
	Negative	-.086
Test Statistic		.086
Asymp. Sig. (2-tailed)		.076 ^c

The study is normally distributed through a Sign assessment of 0.076, it means that the Sign assessment exceeds 0.05. The next test, multicollinearity, aims to test the regression modeling whether there is a correlation between independent factors.

Table 3. Multicollinearity Test Results

Model	Collinearity Statistics Tolerance	Collinearity Statistics VIF
Internal Control System	.960	1.041
Budget	.982	1.019
Organizational commitment	.974	1.026

Table 3, shows that if the VIF assessment is less than 0.1 and the tolerance exceeds 0.1, it can be concluded that in the regression modelling for the Internal Control System, budget and commitment factors, there are no symptoms of multicollinearity. According to Ghozali (2018), the heteroscedasticity test is a test in testing a regression model whether there is a variance inequality in the residuals of one study to another.

Table 4. Heteroscedasticity Test Results

Model	Un-std. Coef. B	Un-std. Coef. Std Error	Std. Coef. Beta	t	Sig
(Constant)	-0.090	1.596		-0.057	0.955
Government Internal Control System	0.053	0.051	0.110	1.046	0.298
Budget	-0.005	0.050	-0.011	-0.108	0.914
Organizational Commitment	-0.004	0.036	-0.013	-0.122	0.903

Based on Table 4, it can be seen that in the regression modeling, there is no heteroscedasticity and it can be used to predict each factor in this study because Internal Control System, budget and commitment have a sign assessment exceeding 0.05. In interpreting the impact of Internal Control System, budgeting and commitment on agency performance can be analyzed through multiple linear regression, the following is a recapitulation of the calculation results.

Table 5. Summary of Internal Control System Calculation Results

Model	Un-Std. Coef. B	Un-Std. Coef. Std. Error	Std. Coef. Beta	t	Sig.
(Constant)	3.032	2.325		1.304	0.195
Internal Control System (X ₁)	0.199	0.074	0.212	2.693	0.008
Budget (X ₂)	0.513	0.073	0.549	7.047	0.000
Organizational commitment (X ₃)	0.136	0.052	0.205	2.624	0.010
t _{table}	1.985				
F _{count}	24.893				
Sig	0.000				
F _{tabel}	2.701				
R	0.667				
R ²	0.445				
Adjusted R ²	0.427				
Alpha (a)	0.050				

The regression equation pattern in the estimation model is: $Y = 3.032 + 0.199 X_1 + 0.513 X_2 + 0.136 X_3 + \epsilon$. The Internal Control System coefficient (X₁) is 0.199, which means that if the Internal Control System increases by 1, the agency's performance can increase by 0.199. The regression coefficient between the two is positive. The budget coefficient (X₂) is 0.513, which means that if the budget increases by 1, the agency's performance can increase by 0.513. The regression coefficient between the two is positive. The organizational commitment coefficient (X₃) is 0.136, which means that if the commitment increases by 1, the agency's performance can increase by 0.136. Multiple correlation analysis describes a correlation figure of 0.667, meaning that it has a strong or positive correlation. While the R square value is 0.445 or 44.5%. This illustrates that the percentage of contributors to the impact of Internal Control System, budget and commitment factors is 44.5% while the remaining 55.5% influences other variables that are not included in this study pattern. The F_{count} assessment is 24.893 and the F_{tabel} value is 2.701, so that the largest F_{count} of F_{tabel} (24.893 > 2.701) can be concluded if

the rejection of H_0 and the acceptance of H_a means at a 95% confidence level, simultaneously Internal Control System (X1) budget (X2) and agency commitment have a positive and significant impact on agency performance (Y).

Internal Control System obtained a t-value of 2.693 and a t-table value of 1.985, meaning that $t\text{-value} > t\text{-table}$ ($2.693 > 1.985$). So, H_0 is rejected and H_a is accepted, meaning that Internal Control System (X1) has a positive and significant impact on agency performance (Y). Budgeting obtained a t-value of 7.047 and a t-table value of 1.985, meaning that $t\text{-value} > t\text{-table}$ ($7.047 > 1.985$). So, H_0 is rejected and H_a is accepted, meaning that budget (X2) has a positive and significant impact on agency performance (Y). Commitment obtained a t-value of 2.624 and a t-table value of 1.985, meaning that $t\text{-value} > t\text{-table}$ ($2.624 > 1.985$). So, H_a is accepted and H_0 is rejected, meaning that commitment (X1) has a positive and significant impact on agency performance (Y). Based on the results of each hypothesis test, it can be concluded that the influence of the budget is the element that has the most impact on agency performance, because the budget is a means of planning, controlling and determining agency decisions. Budgeting is also used as a guideline for an agency's work in achieving its goals.

DISCUSSION

The Government Internal Control System, budget, and organizational commitment have a significant impact on the performance of government agencies. When these three elements are well managed, government performance tends to improve. This is in line with agency theory, which emphasizes the importance of effective governance to ensure compliance with policies, reduce deviations from the public interest, and increase transparency in the use of resources. Internal Control System plays a role in monitoring and controlling internal processes so that agencies can ensure that resources are used in accordance with established goals and policies. A well-managed budget helps in the proper allocation of resources, while employee commitment plays an important role in ensuring that agency targets can be achieved. Several studies support this view, showing that Internal Control System, budget, and organizational commitment directly affect the performance of government agencies (Tambuk, 2021; Dewi, 2020; Tahar & Kuncahyo, 2020). In other words, these three factors must receive serious attention so that government organizations can achieve better performance in accordance with the principles of good governance.

The Government Internal Control System has a significant impact on the performance of government agencies because its purpose is to provide confidence that government administration can be carried out efficiently. When Internal Control System is implemented correctly, it guarantees that each agency can carry out its duties honestly and comply with applicable regulations, and minimizes the risk of errors and fraud that can be detrimental. In addition, an effective Internal Control System can prevent deviations in the implementation of government duties. The results of this study are in line with the findings of several previous studies, which show a positive influence of Internal Control System on the performance of government agencies (Noviyana & Pratolo, 2018; Welly, 2021; Mattoasi et al., 2021). This study confirms that good Internal Control System implementation can improve the overall quality of organizational performance. This emphasizes the importance of Internal Control System implementation in efforts to improve governance and integrity in the government environment, as well as ensure the sustainability of more effective and efficient public services. Thus, Internal Control System is not only a supervisory tool but also plays a role in supporting the improvement of the performance of government agencies as a whole.

The budget plays an important role in determining the performance of an agency because performance measurement is often based on financial aspects, especially in assessing the fairness of spending allocations. This measurement helps identify the components of success and the level of service that a policy or program wants to achieve in a certain budget period. The results of this performance measurement are then used as a basis for assessing the fairness of financing (input), where the amount of costs incurred

is compared to the results obtained. This relationship between realistic inputs and results illustrates the importance of relevant spending standards and cost units. Previous studies have shown that the budget has a positive impact on the performance of government agencies (Pratama et al., 2019; Illayuniga & Rahayu, 2019; Wardani & Silvia, 2021). This underlines that proper budget management is essential to producing optimal agency performance. In other words, the better the management and allocation of the budget, the more likely the agency's performance will also improve. This shows that the budget is not only an instrument of expenditure, but also a strategic tool to achieve goals and increase the effectiveness of government agencies.

Commitment plays an important role in improving the performance of an agency. This commitment is reflected in a strong drive towards the values and goals that both the agency and its employees want to achieve. Employees who have high loyalty to the agency will demonstrate a professional attitude that is in line with the goals of the organization. This is due to the emotional attachment that makes them more serious in carrying out their duties. This loyalty will ultimately have a positive impact on the overall performance of the agency. Several studies support this view, these studies show that employee commitment is positively related to institutional performance, especially in the government sector (Adi et al., 2017; Ramdani, 2018; Sukarno et al., 2020). This finding confirms that loyal and highly committed employees tend to produce better performance for their agencies. Overall, agencies that succeed in building commitment and loyalty among their employees will be better able to achieve their performance targets. The relationship between employees and the agency through emotional and professional commitment is a key factor in creating a productive, efficient, and high-performance work environment.

CONCLUSION

This study concludes that the Government Internal Control System, budgeting, and commitment, both together and individually, have a significant impact on the performance of government agencies in Bogor City. In addition, the structure of regional financial accounting, decentralization, public accountability, and the financial information management system are also important factors, although they are not the main focus of this study. The greatest influence comes from Internal Control System, budgeting, and commitment, which contribute 44.5% to improving the performance of government agencies. Based on these findings, the researcher provides several suggestions for further research. First, there needs to be an improvement in the government internal control system to make it more effective. Second, optimization in budget use must also be improved to support agency performance. Third, organizational commitment must be strengthened to achieve government agency goals more efficiently. The study also recommends that further studies consider additional factors such as the structure of regional financial accounting, decentralization, public accountability, and regional financial information management because these factors also have the potential to affect the performance of government agencies. In addition, the researcher suggests the use of survey techniques supplemented with interviews to improve the quality of respondents' answers in future research.

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