Research Paper

The Effect Of Regional Original Income, Regional Financial Management, and Accountability on Development Performance of Mamuju District

Arnita, Musran Munizu, Asri Usman

1) *Governmental Staff of Mamuju District*
2) *Department of Management, Faculty of Economics and Business, Hasanuddin University*
3) *Department of Accounting, Faculty of Economics and Business, Hasanuddin University*

ABSTRACT: *This research was conducted to determine whether there is an effect of Regional Original Income (PAD), regional financial management, accountability, and these three factors simultaneously, on the regional development performance of Mamuju Regency. The research method used is a quantitative approach. The results of the research are that PAD, regional financial management, accountability, and these three factors together have a significant effect on improving development performance in Mamuju Regency.*
KEYWORDS: *Regional Original Income, Regional Financial Management, Accountability, Development Performance*

I. INTRODUCTION

Good regional financial management will affect the development of a region. Regional financial management that is carried out economically, efficiently, and effectively or meets the principles of value for money as well as participation, transparency, accountability and justice will be able to encourage economic growth. In addition to regional financial management, accountability is needed to improve regional development performance. According to Abdul (2016: 56) In carrying out public accountability, local governments are obliged to provide information as a form of fulfilling public rights. Accountability is the responsibility for managing resources as a form of periodic fulfillment of public rights in accordance with the provisions of the law. Public accountability is the principle of public accountability which means that the budgeting process starting from planning, preparation and implementation must be properly reported and accountable to the DPRD and the community.

Based on interviews and the results of initial observations with residents of the Mamuju district, it shows that the performance of regional development has not been too good, because some people have not felt the development carried out by the local government, this is shown that there are still many roads that have not been asphalted and the roads are full of potholes and potholes, damages that has not been repaired, and public facilities and infrastructure are still not available to all members of the community. Another phenomenon that is currently happening shows that local financial management has not improved but has worsened. We also get information that it seems that corruption in our financial leakage can reach 20 to 40%, the funds should be maximized for development programs such as infrastructure, but due to leakage of funds it feels less beneficial for the welfare of the community (Sri Adiningsih, Chairman of the Presidential Advisory Council).

II. LITERATURE REVIEW

2.1. Income Concept

Income is the amount of input obtained for services provided by the company which can include the sale of products and or services to customers obtained in an operating activity of a company to increase the value of assets and reduce liabilities arising in the delivery of goods or services.

2.2.   Regional Original Income
Increasing Regional Original Income (PAD) absolutely must be carried out by the Regional Government so that it is able to finance its own needs, so that the dependence of the Regional Government on the Central Government is decreasing and in the end the regions can be independent.

2.3.   Financial Management
Financial management is the received resources that will be used for the implementation of education. Financial management is intended as a management of financial functions. Regional Financial Management is all activities that include planning, implementation, administration, reporting, accountability, and supervision of regional finances.

2.4.   Accountability
Accountability is the obligation to convey accountability and to answer or explain the performance and actions of a person/legal entity/collective leader of an organization to parties who have the right or authority to ask for information on accountability.

2.5.   Development Performance
Performance is the result obtained by a group that is positive or not produced during the specified time period (Fahmi, 2013) Performance is the result of the performance of an individual or group within an industry to achieve its goals in accordance with responsibility and authority, according to morals and not violates the law (Nursalam, 2015 in Auditya, L., & Husaini, L. (2013). Meanwhile, the notion of development must be viewed dynamically, and not seen as a static concept. Development is an orientation and an endless business activity. The development process in fact, is a socio-economic change, so that development can become a process that can move forward and regulate its own strength depending on humans and their social structure.

III. CONCEPTUAL FRAMEWORK AND HYPOTHESIS

3.1.   Conceptual Framework
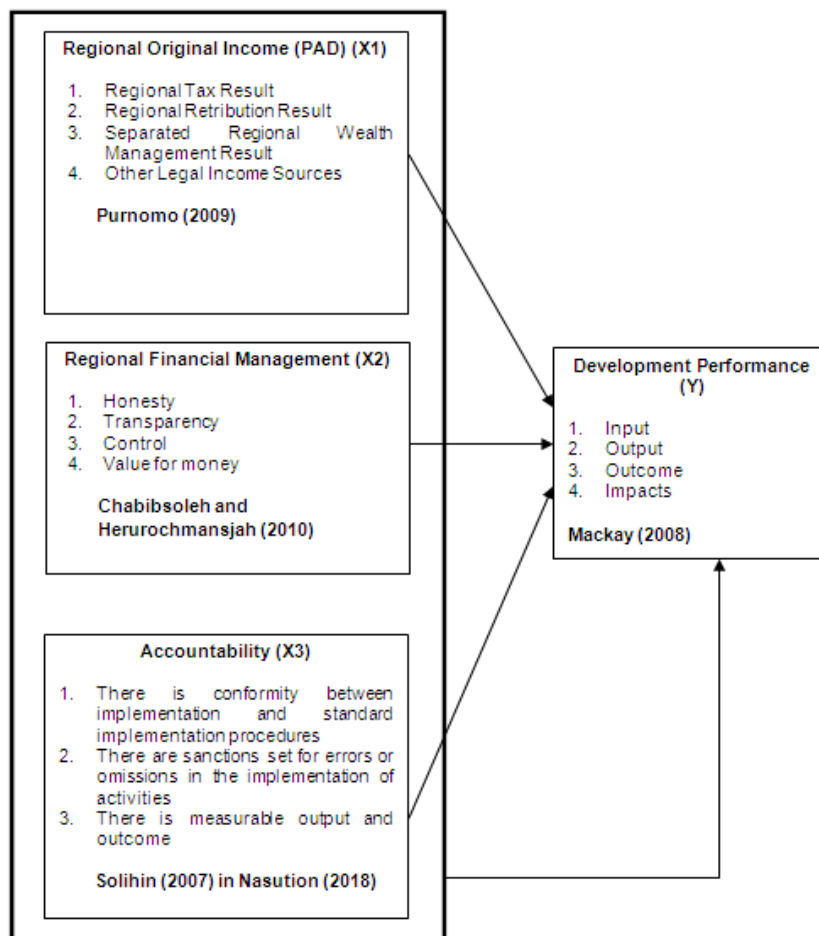
3.2.   Hypothesis
1.   Regional Original Income (PAD) affects positive and significantly towards development performance of Mamuju District
2.   Regional Financial Management affects positive and significantly towards development performance of Mamuju District
3.   Accountability affects positive and significantly towards development performance of Mamuju District
4.   Regional Original Income (PAD), Regional Financial Management, and Accountability, simultaneously affects positive and significantly towards development performance of Mamuju District

IV.   RESEARCH METHOD

4.1.   Research Design and Approach
This study uses a quantitative approach which intends to explain the position of the variables studied and the relationship between one variable and another (Sugiyono, 2016).

4.2.   Research Time and Location
The research time used during research until the completion of the thesis preparation is estimated to be approximately three months starting from May to July 2021. This research was conducted at the Mamuju Regency Government, precisely at the Regional Financial and Asset Management Agency (BPKAD), which is located at Soekarno Hatta Street.

4.3.   Population, Sample, and Sampling Technique
1.   Population
The population in this study amounted to 68 respondents which include Budget Users/Budget Users Power and Financial Administration Officers. in 34 Regional Apparatus Organizations (OPD) in Mamuju District.
2.   Sample
Sampel penelitian berjumlah 68 responden yang meliputi Pengguna Anggaran/Kuasa Pengguna Anggaran dan Pejabat Penatausahaan Keuangan di Kabupaten Mamuju.
3.   Sampling Technique
The sample selection in this study was carried out using the saturated sampling method (census) by determining the entire population as a sample.

4.4.   Data Gathering Technique
1.   Observation
Observation is a form of research carried out by researchers by making observations, either directly or indirectly, such as giving questionnaires to respondents.
2.   Interview
Interview is one of the data collection techniques. The implementation can be done directly dealing with the interviewees, or indirectly, such as providing a list of questions to be answered on another occasion.
3.   Documentation
Namely collecting data by collecting documents, literature, scientific essays that have to do with this research.
4.   Questionnaire
Questionnaire is a way of collecting data by providing data or distributing a list of questions to respondents, with the hope that they will respond to questions in the form of questionnaires that have been distributed to be filled out to respondents.

4.5.   Data Analysis Technique and Hypothesis Test
1.   Descriptive Analysis
Descriptive analysis is used to analyze data by describing or describing the collected data as it is without intending to make conclusions that apply to the general public or generalizations (Sugiyono, 2016)
2.   Data Quality Test
a.   Validity Test
Validity Test is a test used to measure the validity of a tool or instrument used to obtain data in a study. The validity can be known by looking at the correlation coefficient (r) between the item scores and the total score. A questionnaire is declared valid if the questions on the questionnaire are able to reveal something that will be measured for the questionnaire (Ghozali, 2011). The minimum requirement to be considered a valid instrument item is the validity index value ≥ 0.3 and if the Pearson Product Moment correlation coefficient is $\leq$ r table. Therefore, all questions that have a correlation level below r table or 0.3 must be corrected because they are considered invalid.

Indicator	Corrected Item-Total Correlation	Information
X1_1	0.611	Valid
X1_2	0.793	Valid
X1_3	0.741	Valid
X1_4	0.745	Valid
X2_1	0.675	Valid
X2_2	0.655	Valid
X2_3	0.710	Valid
X2_4	0.659	Valid
X3_1	0.792	Valid
X3_2	0.879	Valid
X3_3	0.787	Valid
Y_1	0.800	Valid
Y_2	0.815	Valid
Y_3	0.896	Valid
Y_4	0.836	Valid

b.   Reliability Test

Reliability test is a tool to measure the consistency of a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time. A variable is said to be reliable if it gives a cronbach alpha value $\geq 0,60$ (Pramesti, 2016).

Variable	Cronbach's Alpha	Information
X1	0.866	Reliabel
X2	0.837	Reliabel
X3	0.909	Reliabel
Y	0.929	Reliabel

c.   Multiple Regression Analysis

The test used in this study is multiple linear regression analysis. Multiple linear analysis was used to determine the effect of local revenue (PAD) (X1) and local financial management (X2), accountability (X3) on development performance (Y). The regression formula used is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where:
Y: Development Performance
X1: Regional Original Income (PAD)
X2: Regional Financial Management
X3: Accountability
α: Constant
b1, …, b3: Regression Coefficient
e: Error

3.   Hypothesis Test
a.   T Test

This test was conducted to determine how significantly the independent variable had an effect on the dependent variable. This test aims to determine the effect of the independent variable on the dependent variable (Umar, 2013).

b.   F Test

The F statistical test basically shows whether all of the independent variables included in the model have a joint or simultaneous effect on the dependent variable. By comparing Fcount>Ftable, there is an influence between the independent and dependent variables and vice versa. As for significant, if F < 5% then there is an influence between the independent and dependent variables and vice versa. Sugiyono (2016)

The criteria:
a)   H0 : β1 ≤ 0 means that there is no significant effect on each independent variable (X) on the dependent variable (Y).
b)   H0 : β1 < 0 it means that there is a significant effect on each independent variable (X) on the dependent variable (Y).
The confidence level used is 95% or the significance level is 5% with the following criteria:
a)   If F count > F table, then H0 is rejected and H1 is accepted, meaning that there is a significant effect between the independent variable (X) together with the dependent variable (Y).

b)   If F count < F table, then H0 is accepted and H1 is rejected, meaning that there is no significant effect between the independent variable (X) together with the dependent variable (Y).

c.   Determination Test (R2)

Determination is used to measure the proportion of the dependent variable that is explained by the explanatory variable (independent variable).

V.   RESEARCH RESULTS

5.1.   Validity Test

If r_count > r_table = 0.30 ; then the statement is valid.

If r_count < r_table = 0.30 ; then the statement is invalid

Variable	Question Items	r_{count}	r_{table}	Information
Regional Original Income (PAD) (X1)	1	0.593	0,30	Valid
	2	0.788	0,30	Valid
	3	0.718	0,30	Valid
	4	0.700	0,30	Valid
Regional Financial Management (X2)	1	0.609	0,30	Valid
	2	0.792	0,30	Valid
	3	0.751	0,30	Valid
	4	0.621	0,30	Valid
Accountability (X3)	1	0.524	0,30	Valid
	2	0.739	0,30	Valid
	3	0.800	0,30	Valid
Development Performance (Y)	1	0.638	0,30	Valid
	2	0.753	0,30	Valid
	3	0.765	0,30	Valid
	4	0.668	0,30	Valid

Source: SPSS 21, 2021

5.2.   Reliability Test

A construct or variable is said to be reliable if it gives a Cronbach Alpha value ≥ 0.60 (Sugiyono, 2016).

Variable	Cronbach's Alpha	Information
Pendapatan Asli Daerah (PAD) (X1)	0,849	Reliable
Regional Financial Management (X2)	0,851	Reliable
Accountability (Z)	0,820	Reliable
Development Performance (Y)	0,857	Reliable

5.3.   Respondents' Opinion

Description of respondents' responses related to Regional Original Income (PAD) (X1), Regional Financial Management (X2), accountability (X3) development performance (Y), can be seen in the following table:

Respondents' Opinion of Regional Original Income (PAD) (X1)

No	Question	Respondents' Question Answer					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	Revenues from local taxes have been very good	2	0	5	33	28	**4.25**
2	Revenue from the regional levy sector is in accordance with the target that has been set	2	0	2	31	33	**4.37**
3	The BUMD and BUMN as well as the private sector always provide a return on capital participation to local governments	2	4	6	29	27	**4.10**
4	The realization of other regional original income is in accordance with the target that has been set	2	10	2	31	23	**3.93**

Source: Primary Data (2021)

Based on the table above, it can be seen that all of the constituent indicators have shown high and very high responses.

Respondents' Opinion of Regional Financial Management (X2)

No	Question	Respondents' Question Answer					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	Regional financial management is given to employees who have experience and high integrity and honesty so that opportunities for corruption can be minimized	2	0	8	31	27	4.19
2	In making regional financial policies, the regional government is always open so that it can be known and monitored by the DPRD and the community.	2	4	10	29	23	3.99
3	In the Regional Revenue and Expenditure Budget (APBD) of Mamuju Regency, the budget that has been achieved is often evaluated	2	6	11	36	13	3.76
4	The implementation of the regional government of Mamuju Regency always pays attention to the concept of value for money.	2	0	9	33	24	4.13

Source: Primary Data (2021)

Based on the table above, it can be seen that all of the constituent indicators have shown high and very high responses.

Respondents' Opinion of Development Performance (Y)

No	Question	Respondents' Question Answer					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	In carrying out activities, local governments always measure the amount of resources used such as budgets (funds), human resources, equipment, materials, and other inputs as well as possible, which are used to carry out activities.	2	0	2	35	29	4.31
2	In carrying out activities, local governments always measure as well as possible the outputs that are directly generated from an implementation of activities, both physical and non-physical.	2	6	2	35	23	4.05
3	In carrying out activities, always measuring the achievements of various activities in a program that has been completed	2	12	5	36	13	3.68
4	In implementing the implementation of policies/programs/activities always pay attention to the impact on the community	2	4	7	31	24	4.04

Source: Primary Data (2021)

5.4. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.292	1.152		.254	.800
	PAD	.345	.113	.335	3.051	.003
	Regional Financial Management	.369	.141	.351	2.623	.011
	Accountability	.350	.142	.255	2.467	.016

a.   Dependent Variable: Development Performance
From Table 5.9 the Unstandardized Coefficients column shows that the value for each Variable for local revenue (PAD) is 0.345, Regional Financial Management is 0.369, Accountability is 0.350 while the Constante parameter value is 0.292. Based on those values: the equation of multiple regression is:
Y = 0,292 + 0,345 X1 + 0,369 X2 + 0,350 X3
The equation above could be explained as follows:
1.   The value of 0.292 in the Regional Original Revenue (PAD) variable (X1) Regional Financial Management (X2), Accountability (X3) the value is 0 (zero) then the development performance (Y) is 0.292

2.   The value of 0.345 on the Regional Original Income (PAD) variable (X1) is positive so it can be said that the higher the Regional Original Income (PAD), the better the development performance.

3.   The value of 0.369 on the Regional Financial Management variable (X2) is positive so it can be said that the better the Regional Financial Management, the better the development performance.

4.   The value of 0.350 on the Accountability variable (X3) is positive, so it can be said that the better the Accountability, the better the development performance.

5.5.   Hypothesis Test
a.   T Test

1.   Hypothesis 1

From the calculation results, the calculated t value for the Regional Original Income (PAD) variable is 3,051 and by using a significance level of 5%, a t table of 1,997 is obtained. Where t table is obtained from dk = n-k (68-3-1) = 64 (Siregar, 2012) which means that the value of t count is greater than t table, which is 3,051 > 1,997. While the sig value in the table is 0.003 because the sig is smaller or less than 0.05, which indicates that the Regional Original Revenue (PAD) (X1) has a significant influence on Development Performance (Y). Thus, it can be concluded that the hypothesis which states that local revenue (PAD) has a significant influence on development performance is **accepted.**

2.   Hypothesis 2

From the calculation results, the calculated t value for the regional financial management variable is 2,623 and by using a significance level of 5%, the t table is 1,997. Where t table is obtained from dk = n-k (68-3-1) = 64 (Siregar, 2012) which means that the value of t count is greater than t table, namely 2,623 > 1,997. While the value of sig in the table is 0.011 because sig is smaller or less than 0.05, which shows that regional financial management (X2) has a significant influence on Development Performance (Y). Thus, it can be concluded that the hypothesis which states that regional financial management has a significant influence on development performance is **accepted.**

3.   Hypothesis 3

From the calculation results, the calculated t value for the accountability variable is 2,467 and by using a significance level of 5%, the t table is 1,997. Where t table is obtained from dk = n-k (68-3-1) = 64 (Siregar, 2012) which means that the value of t count is greater than t table which is 2,467 > 1,997. While the value of sig in the table is 0.016 because sig is smaller or less than 0.05, which shows that accountability (X3) has a significant influence on Development Performance (Y). Thus, it can be concluded that the hypothesis which states that accountability has a significant influence on development performance is **accepted.**

b.   F Test

ANOVAᵃ

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	*Regression*	529.254	3	176.418	65.122	.000ᵇ
	Residual	173.379	64	2.709		
	Total	702.632	67			

a. Dependent Variable: Development Performance
b. Predictors: (Constant), Accountability, PAD, Regional Financial Management

4.   Hypothesis 4

        From the calculation results, it is obtained that the F-count is 65,122 (table 5.10 ANOVA) and by using the level of significance (significant level) of 5%, the F-table value is 2.95. Where the F-table is obtained from df1 = k-1 (4-1) = 3 with df2 = nk (68-4) = 64 (Siregar, 2012) which means the F-count value is greater than the F-table, which is 65,122 >2.75. While the sig value in the table of 0.000 is smaller or less than 0.005 indicating that local revenue (PAD) (X1), Regional Financial Management variable (X2), accountability (X3) have a simultaneous or joint effect on development performance variables (Y). Thus, it can be concluded that the hypothesis which states that local revenue, local financial management and accountability together have a significant effect on development performance can be **accepted.**

VI.   DISCUSSION
6.1.   Regional Original Income (PAD) Effect Towards Development Performance
The results of the study show that the higher the Regional Original Income (PAD), the higher the development performance. The results also show respondents' responses to Regional Original Revenue (PAD) on development performance which shows a high/good average respondent's response although there are still those

---

who show doubtful and disagree responses to the current perceived development performance of development performance.

Based on the results of interviews with several ASN in Mamuju Regency who were met, they said that for Regional Original Income (PAD) related to development performance, it showed that Regional Original Income (PAD) was good so it needed to be increased again so that development performance could be even better.

This is shown by the results of revenue from local taxes that are very good and revenues from the regional levy sector are in accordance with the targets that have been set. In addition, the Regional-owned Business Enterprises (BUMD) and State-owned Business Enterprises (BUMN) as well as the private sector always provide a return on capital participation to the regional government and the realization of other regional original income is in accordance with the targets that have been set.

Another thing related to development performance is shown in carrying out activities, local governments always measure the amount of resources used such as budgets (funds), human resources, equipment, materials, and other inputs as well as possible, which are used to carry out activities. In addition, in carrying out activities, local governments always measure as well as possible the outputs that are directly generated from the implementation of activities, both physical and non-physical and in carrying out activities always measure the achievements of various activities in a program that has been completed. Another thing also shows that every implementation of the implementation of policies / programs / activities always pays attention to the impact on the community.

6.2. Regional Financial Management Effect Towards Development Performance

The results show that if the Regional Financial Management is getting better, it will improve development performance. The results also show that respondents' responses to Regional Financial Management on development performance show that the average respondent's responses are high/good although there are still those who show doubtful and disapproving responses to the current perceived development performance of Regional Financial Management.

Based on the results of interviews and observations with employees who were met, they said that for Regional Financial Management it was quite good so that it affected development performance. This is shown by the regional financial management given to employees who have experience and high integrity and honesty so that opportunities for corruption can be minimized. And also in making regional financial policies, the regional government is always open so that it can be known and monitored by the DPRD and the community. In addition, in the Regional Revenue and Expenditure (APBD) of Mamuju Regency, the budget that has been achieved is often evaluated and always pays attention to the concept of value for money in the implementation of the wheels of local government.

Another thing related to development performance is shown by in carrying out activities, local governments always measure the amount of resources used such as budgets (funds), human resources, equipment, materials, and other inputs as well as possible, which are used to carry out activities. In addition, in carrying out activities, local governments always measure as well as possible the outputs that are directly generated from the implementation of activities, both physical and non-physical and in carrying out activities always measure the achievements of various activities in a program that has been completed. Another thing also shows that every implementation of policies / programs / activities always pays attention to the impact on the community.

6.3. Accountability Effect Towards Development Performance

The results of the study show that the better the accountability, the better the development performance. The results also show that respondents' responses to accountability for development performance show that the average respondents' responses are high/good, although there are still those who show doubtful and disapproving responses to the current perceived development performance of accountability.

Based on the results of interviews and observations with several employees who were met, they said that the Regional Original Income (PAD) in Mamuju Regency had been going well but still needed improvements so that development performance was further improved.

This is shown by the management of the activities, the suitability between the implementation and the standard implementation procedures has been going well. In addition, local governments provide severe sanctions if there are errors or omissions in the implementation of activities and always implement measurable outputs and outcomes. Another thing related to development performance is shown in carrying out activities, local governments always measure the amount of resources used such as budgets (funds), human resources, equipment, materials, and other inputs as well as possible, which are used to carry out activities. In addition, in carrying out activities, local governments always measure as well as possible the outputs that are directly generated from the implementation of activities, both physical and non-physical and in carrying out activities

always measure the achievements of various activities in a program that has been completed. Another thing also shows that every implementation of policies / programs / activities always pays attention to the impact on the community.

6.4. Regional Original Income (PAD). Regional Financial Management, and Accountability Effect Simultaneously Towards Development Performance

The results of the study show that if Regional original income, regional financial management and accountability together are getting better, the development performance will also be better. The results also show respondents' responses to local revenue, regional financial management and accountability for development performance, which shows a high/good average response, although there are still those who show doubtful and disapproving responses to the current perceived development performance of original income. regions, regional financial management and accountability.

Based on Law Number 33 of 2004 concerning Financial Balance between the Center and the Regions Article 1 point 18 that "Regional original income, hereinafter referred to as PAD, is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations". The regional income sector plays a very important role, because through this sector it can be seen the extent to which a region can finance government activities and regional development. In addition, according to Sularso and Restianto (2011) that good regional financial management will affect the progress of a region. Regional financial management that is carried out economically, efficiently, and effectively or meets the principles of value for money as well as participation, transparency, accountability and justice will be able to encourage economic growth. In addition to managing regional finances, accountability is needed to improve regional development performance. According to Abdul (2016: 56). In carrying out public accountability, local governments are obliged to provide information as a form of fulfilling public rights. Public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (principal) who has the right and authority to ask for such accountability (Muindro, 2012: 14).

VII.   CONCLUSION

7.1.   Conclusion
1.   Local original income (PAD) has a significant effect on development performance, which means it shows that higher local revenue (PAD) will improve development performance in Mamuju Regency.
2.   Regional financial management has a significant effect on development performance, which means that it shows that better regional financial management will improve development performance in Mamuju Regency.
3.   Accountability has a significant effect on development performance, which means it shows that better accountability will improve development performance in Mamuju Regency.
4.   Regional original income (PAD), regional financial management and accountability together have a significant effect on the management of village funds, which means that if local revenue (PAD), regional financial management and accountability together are getting better, it will improve development performance. in Mamuju Regency.

7.2.   Suggestion
1.   The local government needs to improve and increase regional original income (PAD), especially the regional levy results indicator which is the weakest indicator by increasing regional levy sector revenues to match the targets that have been set.
2.   The local government needs to improve regional financial management, especially control indicators which are the weakest indicators by evaluating more often the Regional Revenue and Expenditure Budget (APBD).
3.   Local governments need to improve accountability, especially indicators of measurable outputs and outcomes which are the weakest indicators by always applying measurable outputs and outcomes in every activity implementation.
4.   The local government needs to improve development performance, especially the Outcome indicators which are the weakest indicators by always measuring the achievements of various activities in a program that has been completed.

REFERENCES
[1].   Abdul Halim. 2016. Public Sector Accounting: Regional Financial Accounting. Jakarta : Salemba Empat
[2].   Abdullah, Sukriy dan Abdul Halim.2003. "The Effect of General Allocation Funds (DAU) and Regional Original Income (PAD) on Local Government Expenditures Case Study of Districts/Cities in Java and Bali". National Symposium on Accounting IV, Gajah Mada University Yogyakarta, ASP-05.
[3].   Auditya, L., & Husaini, L. (2013). Analysis of the effect of accountability and transparency of regional financial management on

local government performance. Fairness Journal, 3(1), 21-41.

[4]. Antari, N. P. G. S., & Sedana, I. B. P. (2018). The Effect of Regional Original Income and Capital Expenditure on Regional Government Financial Performance (Doctoral dissertation, Udayana University).

[5]. Greuning, Hennie Van. et al. 2013. International financial reporting standards: a practical guide. Jakarta : Salemba Empat

[6]. Hidayat, R. (2015). The Effect of Regional Financial Management and Regional Financial Accounting System on Regional Government Performance (Empirical Study on Regional Work Units in Padang Pariaman Regency). Accounting journal, 3(1).

[7]. Juliarini, A. (2018). Regional Revenue Performance on Human Development Index Improvement. National Symposium on State Finance, 1(1), 934-957.

[8]. mackay,keith.2008. establishing a monitoring and evaluation system to realize better governance. independent evaluation group.the world bank.

[9]. Mahsun, Mohamad. 2006. Public Sector Performance Measurement : First Print. Yogyakarta : Penerbit BPFE-Yogyakarta

[10]. Magno, R. B., Hakim, A., & Domai, T. (2015). The Effect of Budget Management on the Performance of Government Organizations. Reform, 5(2), 321-330.

[11]. Mardiasmo.2008. *Taxation,Revised Edition*,Publisher: Offset,Yogyakarta

[12]. Mardiasmo, 2002. Regional Autonomy and Financial Management. Andi Publisher. Yogyakarta.

[13]. Mone, I. Y., Adisasmita, H. R., & Mediaty, J. E. M. (2013). The effect of regional financial management on regional economic performance in Pangkep Regency.

[14]. Muindro Renyowijoyo. 2012. Public sector accounting. Jakarta : Mitra Wacana Media

[15]. Nasution, D. A. D. (2018). Analysis of the influence of regional financial management, accountability and transparency on government financial performance. Journal of Accounting & Finance Studies, 2(3), 149-162.

[16]. Purnomo, Budi S. 2009. Municipal Bonds. Bandung: Alfabeta.

[17]. Republic of Indonesia. Law no 33 of 2004 on financial balance between the central government and local governments

[18]. Rondonuwu H. Ritno,dkk. 2015. Analysis of the efficiency and effectiveness of regional financial management at the Minahasa Regency Regional Revenue Service.

[19]. Journal EMBA 23, Vol.3 No.4. ISSN: 2303-1174

[20]. Sari, I. A. C. Y., & Supadmi, N. L. (2016). The Effect of Regional Original Income and Capital Expenditure on Increasing the Human Development Index. E-Journal of Accounting, 15(3), 2409-2438.

[21]. Siregar, M. I. C. (2020). The Influence of Regional Original Income (PAD) and Characteristics of Regional Governments on the Financial Performance of Regency/City Governments in Papua Province. Journal of Management, Economics and Business Applications, 5(1), 26-42.

[22]. Subandi. 2011. "Development Economics (first edition)". Bandung: Alfabeta.

[23]. Sugista, R. A. (2017). The Effect of Transparency, Accountability, and Community Participation in Village Financial Management on Village Development.

[24]. Sugiyono. (2016). Quantitative, Qualitative and R&D Research Methods. Bandung: PT Alfabet.

[25]. Sujarweni, V. Wiratna. 2015. Management Accounting. Yogyakarta: Pustaka Baru Press

[26]. Sularso, H., & Restianto, Y. E. (2012). Effect of financial performance on capital expenditure allocation and economic growth of districts/cities in Central Java. Media Riset Akuntansi, 1(2).

[27]. Todaro, Michael P, 2004, "Economic Development in the Third World", Jilid I, Edisi. 8, Jakarta, Erlangga

[28]. umar husein. (2013). Research Methods for Business Thesis and Thesis (second). Rajawali Press.

[29]. Widjaja, A.W. 2002. Regional Autonomy and Autonomous Region. Jakarta: PT. Rajagrafindo Persada.

[30]. Wenny, C. D. (2012). Analysis of the Effect of Regional Original Income (PAD) on Financial Performance in Regency and City Governments in South Sumatra Province. In the Business and Entrepreneurship Forum Scientific Journal STIE MDP (Vol. 2, No. 1, pp. 39-51). STIE MDP.

[31]. Yudha, E. P. (2017). Implementation of Village Financial Management and Its Effect on Rural Development Performance (Case Study of Pandeglang–Banten Regency) (Doctoral dissertation, IPB (Bogor Agricultural University)).