



Research Paper

Analysis of the Effect of Regional Financial Management, Accountability and Transparency and Organizational Culture as Moderating Variables on Financial Performance of Mamuju Regency

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ABSTRACT: This study aims to analyze and explain the Effect of Regional Financial Management, Accountability and Transparency and Organizational Culture as Moderating Variables on the Financial Performance of the Mamuju Regency Government. The type of this research is descriptive quantitative research with survey method. This research is a causality study where there is a causal relationship between two or more variables. The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The research data was processed using the Statistical Package for Social Science (SPSS) program, using data collection techniques using questionnaires. The results of the study show that: regional financial management, accountability and transparency have direct and indirect effects (through organizational culture variables) on the financial performance of local governments in Mamuju Regency.

KEYWORDS: Regional Financial Management, Accountability, Transparency, Organizational Culture And Local Government Financial Performance

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I. INTRODUCTION:-

Measurement of local government performance is closely related to accountability and transparency. To strengthen accountability mechanisms, good performance management is needed. Understanding the concept of public organization performance can be done with 2 approaches, namely looking at the performance of public organizations from the perspective of the bureaucracy itself, and looking at the performance of public organizations from the perspective of the target group or service users of public organizations. Specifically regarding public organizations, it is closely related to productivity, service quality, responsiveness, responsibility, accountability, and service equality (Mardiasmo, 2006). The application of various existing laws and regulations related to the implementation of the concept of accountability and transparency in financial management is expected to be able to realize good and pro-people local government management. The implementation of accountability and transparency in regional financial management is expected to improve the performance of local governments.

Stewardship theory views management as a party who can be trusted to act as well as possible for the public interest in general and stakeholders in particular. The manager in this case the financial manager will behave according to the common interest and when the interests of the steward and the owner are not the same, the steward will try to cooperate rather than oppose it. This is because the stewards feel that common interests and behave in accordance with the principal's behavior are rational considerations and the stewards will look at efforts to achieve organizational goals. The government as a party that has a lot of information and is responsible for the trust that has been given by the people, has the awareness to continue to realize transparency and accountability.

Accountability is a concept related to the mechanism of accountability from one party to another. According to Sulistyorini in Sopanah (2005) an accountable government has the characteristics of (1) being able to present information on government administration openly, quickly and accurately to the public, (2) being

able to provide satisfactory services to the public, (3) being able to provide space for the public. to be involved in the development and governance processes, (4) able to explain and account for every public policy proportionally and (5) the existence of public facilities to assess the degree of achievement of the implementation of government programs and activities. The process of planning and implementing the budget is more participatory and the monitoring mechanism, both internal and external, is avoided from the practice of KKN.

In addition, with the level of public accountability and transparency will realize good corporate governance that is getting better from year to year (Rofiqoh, 2006). This accountability principle has been widely applied in the public sector in order to realize good governance. The scope of accountability is not only in the financial sector, but includes financial accountability, legal accountability, program accountability, process accountability and results accountability. In addition, accountability does not only concern processes, performance and management, but also involves financial management and output quality. Financial accountability can be measured by the smaller deviations in government financial management. Research conducted by Novatiani et al. (2019), Umar et al. (2018), Riswanto (2016), Auditya et al. (2013) show that accountability has an effect on the performance of government agencies.

Another factor that affects the financial performance of local governments is transparency. The principle of transparency has two aspects in realizing a government that is open to information about policies carried out by local governments, namely public communication by the government and the public's right to access information. Both will be very difficult to do if the government does not handle its performance properly. Good performance management is the starting point of transparency. Transparency must be balanced with the need for institutional confidentiality as well as information that affects individual privacy rights. Local governments should need to prepare clear policies on how to obtain information (Krina, 2003).

Research on the effect of transparency on local government financial performance shows inconsistent results. Research conducted by Novatiani et al. (2019), Umar et al. (2018), Riswanto (2016), Auditya et al. (2013) show that transparency affects the performance of government agencies either partially or simultaneously. However, different results were shown by Putra et al. (2016), Nasution (2018), because transparency has a significant negative effect on local government performance.

The inconsistency of the results of previous studies encourages researchers to conduct research again by adding a variable that is thought to be influential, namely culture as a variable that can affect the relationship between regional financial management, accountability and transparency on local government financial performance. The selection of culture as a moderator with the consideration that the importance of performance is needed to assess how far the institution or organization can implement its vision and mission so that public services can be realized. One form of consistency is the need to carry out an activity, namely carrying out organizational culture which is carried out every day in the organization. Sutrisno (2010) argues that organizational culture as a system of values (values), beliefs (beliefs), assumptions (assumptions), or norms that have long been in effect, agreed upon and followed by members of an organization as code of conduct and solving organizational problems. Organizational culture is a framework that guides daily behavior and makes decisions for employees and directs their actions to achieve organizational goals. The results of Ardilla's research (2020) show that culture affects the performance of the public sector

Based on this description, the researcher will conduct a study with the title "Analysis of the Effect of Financial Management, Accountability and Transparency with Organizational Culture as Moderating Variables on the Financial Performance of the Regional Government of Mamuju Regency".

II. LITERATURE REVIEW:-

Stewardship Theory

Stewardship theory which is part of agency theory was introduced by Donaldson et al. (1997) as a theory that describes a situation where managers are not motivated by individual goals, but rather are aimed at the main outcome goals for the benefit of the organization. This Stewardship theory asserts that managers do not have personal interests but are more concerned with the principal. The assumption of stewardship theory or service is that humans are essentially capable of acting responsibly, trustworthy, have high integrity and have honesty. This theory views management as a party capable of carrying out the best possible actions aimed at meeting the needs of stakeholders. The concept of this theory is based on the principle of trust in those who are given the authority, where management in an organization is reflected as a good steward (good servant) who carries out the duties assigned by his superiors with full responsibility.

Based on stewardship theory, financial managers as stewards are seen as an element that can be trusted to act in the public interest, by carrying out their duties and functions appropriately in planning and carrying out what has been entrusted to them, financial managers will work as well as possible for the interests of the principal, namely communities and their institutions. To carry out these responsibilities, stewards (budget managers) mobilize all their capabilities and expertise to increase the effectiveness of financial managers.

Regional Financial Management

Regional Financial Management, both at the provincial and district/city levels, prepares budget planning and management to be implemented in the next one year. Minister of Home Affairs Regulation Number 21 of 2011 concerning the Second Amendment to Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management states that all forms of regional financial revenues and expenditures must be recorded and managed in the APBD. Regional financial revenues and expenditures are in the context of implementing decentralization tasks. Meanwhile, financial receipts and expenditures related to the implementation of deconcentration or co-administration tasks are not recorded in the APBD.

APBD is the basis for regional financial management in one fiscal year. APBD is a plan for implementing the overall regional income and regional expenditure in the context of implementing decentralization in a certain budget year. The collection of all regional revenues aims to meet the targets set in the APBD. Likewise, all regional expenditures and ties that burden regions in the context of implementing decentralization are carried out according to the amounts and targets set out in the APBD. Because APBD is the basis for regional financial management, APBD is also the basis for controlling, examining and supervising regional financial management. The implementation time of the APBD is the same as the time for the implementation of the State Revenue and Expenditure Budget (APBN), which starts on January 1 and ends on December 31 of the year concerned. So that the management, control, and supervision of regional finances can be carried out based on that time frame.

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Accountability

Accountability: "accountability can literally be interpreted as accountability". According to Akbar (2012), however, this simple translation can obscure the meaning of the word accountability itself when it is associated with the notion of accounting and management. Furthermore, it is said that the accountability concept is in line with what was stated by Stewart regarding the levels or ladders of accountability which consist of 5 (five) types of accountability ladders, namely accountability for probability and legality, process accountability, performance accountability, program accountability and policy accountability. "Accountability can be interpreted as a form of accountability that has been previously determined through an accountability medium that is carried out periodically (Ismiarti, 2013)".

Basically, "accountability is the provision of information and disclosure on financial activities and performance to interested parties (Mardiasmo, 2006). This means that the government, both at the central and regional levels, must be able to become the subject of providing information in the context of fulfilling the rights of the public, namely the right to know, the right to be informed, and the right to have their aspirations heard. Annisaningrum (2010) said: "Accountability is being responsible for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the goals that have been set periodically". or in other words it can be interpreted that 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.

Transparency

Coryanata (2007) says: "transparency is built on the basis of free flow of information, all government processes, institutions and information need to be accessed by interested parties, and the available information must be adequate so that it can be understood and monitored". The budget prepared by the executive is said to be transparent if it meets several criteria, namely there is an announcement of budget policies, the availability of budget documents and easy access, the availability of timely accountability reports, the accommodation of people's voices/proposals and there is a system for providing information to the public.

Annisaningrum (2010), states: "transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly about the government's accountability in resource management and compliance with laws and regulations". The implementation of a transparent government will have criteria, namely the existence of open accountability, accessibility to financial reports, publication of financial statements, the right to know audit results and availability of performance information. In terms of implementing government transparency, the mass media have a very important role, both as an opportunity to communicate to the public and explain various relevant information, as well as an audience for various government actions and deviant behavior from the bureaucratic apparatus. To carry out all of this, "the media need press freedom so that with press freedom, the media will be free from government intervention and the influence of business interests (Wiranto, 2012)".

Organizational Culture

A good organizational culture will certainly affect the quality of good public services as well. This is in accordance with the opinion of Tjiptono (2000: 75), who argues that the quality of service itself is actually influenced by many aspects, one of which is organizational culture and the way it is organized. In organizations, of course, many factors influence a person to achieve his goals, while the course of the organization is influenced by the behavior of many individuals who have their own interests. Therefore, organizational culture is very important, because it is the habits that exist in the organization. These habits regulate behavioral norms that must be followed by members of the organization, resulting in a productive culture. A productive culture is a culture that can make the organization strong and the company's goals can be achieved.

People's daily life is inseparable from cultural ties. Cultural ties are created by the community concerned, whether in the family, organization, business or nation. Culture distinguishes people from one another in interacting and acting to complete one job. Culture binds members of community groups into a unified view that creates uniformity of behavior or action (Robert and Angelo, 2005) According to research by Abdullah and Arisanti (2010) organizational culture is the basic pattern accepted by organizations to act and solve problems, forming employees who are able to adapt to environment and the union of organizational members. Robbins (2001) states that organizational culture is a shared perception held by members of the organization. Kinichi (2005) states that organizational culture is the basic pattern accepted by organizations to act and solve problems, form employees who are able to adapt to the environment and unite members of the organization. For this reason, it must be taught to members including new members as a correct way of studying, thinking and feeling the problems they face. It can be concluded that what is meant in this study is the organizational value system adopted by members of the organization, which then affects the way of working and the behavior of the members of the organization. in society, organizational culture influences individual values or ethics, attitudes, assumptions and individual expectations. The combination of community culture and organizational culture can produce dynamics within an organization.

Local Government Financial Performance

According to Ronald and Sarmiyatiningsih (2010): "financial performance is the output or result of activities or programs that are achieved in accordance with the budget with measurable quality and quantity". Financial performance measurement has many purposes, not least to increase local government accountability and public transparency. In addition, measuring government financial performance will be useful in terms of making policies in regional financial management. The Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 25 of 2012 concerning Implementation Guidelines for Performance Accountability Evaluation of Government Agencies explains that performance measurement is used as a basis for assessing the success/failure of implementing activities in accordance with the goals and objectives that have been set in order to realize the vision and mission of government agencies.

Financial performance measurement also has a close relationship with accountability. To strengthen the accountability mechanism, financial performance management is needed which includes performance indicators and performance targets. Financial performance reporting, and reward and punishment mechanisms. "A good indicator of financial performance measurement has the characteristics of being relevant, unambiguous, cost-effective, and simple, and serves as a signal indicating that there are problems that require management action and further investigation (Sumarsono, 2010)".

Research Methods:

This study aims to analyze and explain the Effect of Regional Financial Management, Accountability and Transparency and Organizational Culture as Moderating Variables on the Financial Performance of the Mamuju Regency Government. The type of this research is descriptive quantitative research with survey method. This research is a causality study where there is a causal relationship between two or more variables. The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The research data was processed using the Statistical Package for Social Science (SPSS) program, using data collection techniques using questionnaires. The sample used in this study were 59 respondents. The variables in this study are Regional Financial Management, Accountability, Transparency, Organizational Culture and Government Financial Performance.

III. RESULTS:-

Description of Research Results

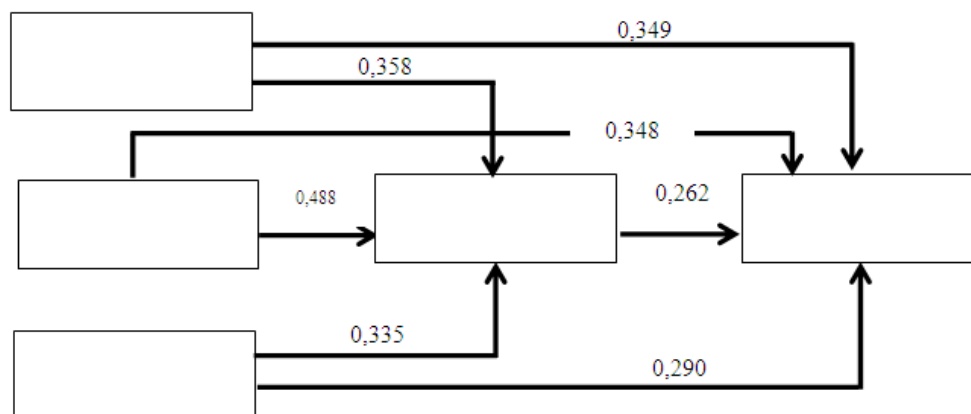
Table 1 Summary of the Results of the Analysis of Direct Effects Between Variables

Variable	Coefficient Beta	T Calculate	Sig Value	Description
Financial Management (X1) Organizational Culture (Z)	0,358	2.697	.009	Signifikan
Accountability (X2) Organizational Culture (Z)	0,488	4.030	.000	Signifikan
Transparansi (X3) ➔ Budaya Organisasi (Z)	0,335	2.341	.023	Signifikan
Financial Management (X1) Regional Government Financial Performance (Y)	0,349	2.697	.009	Signifikan
Accountability (X2) Regional Government Financial Performance (Y)	0,348	2.860	.006	Signifikan
Transparency (X3) Regional Government Financial Performance (Y)	0,290	2.086	.041	Signifikan
Organizational Culture (Z) Regional Government Financial Performance (Y)	0,262	2.449	.017	Signifikan

Source: Primary data processed, 2021 attachment of SPSS 25 .

Based on the table above, the results of this study indicate the Sobel test with a z value of 2.580 > 1.673 and Sig 0.009 < 0.05. So, the variable of regional financial management has a positive and significant influence on the financial performance of local governments through organizational culture, thus the hypothesis is accepted. Beta coefficient value (standardized coefficient) of the influence of regional financial management variables on local government financial performance is 0.349 which means that regional financial management variables have an influence on the ups and downs of local government financial performance in Mamuju Regency. To determine the effect of accountability on local government financial performance through organizational culture, it was tested through the Sobel test. If the z value > 1.673 or the Sig value < 0.05, it is said that the effect is significant, and vice versa, it is said that the effect is not significant. The results of the Sobel test showed that the z value was 4,500 > 1,673 and Sig 0,006 < 0,05. To determine the effect of transparency on the financial performance of local governments through organizational culture, the Sobel test was tested. The results of the Sobel test of this study showed that the z value was 3.096 > 1.673 and Sig 0.041 < 0.05. So, the transparency variable has a positive and significant influence on the financial performance of local governments through organizational culture, thus the hypothesis is accepted.

In the form of an image, the relationship between variables can be described as follows:



IV. DISCUSSION:

The effect of regional financial management on local government financial performance

Regional financial management is a widely discussed issue in the context of the public sector. Good regional financial management can improve the financial performance of a regional government and vice versa, poor regional financial management will make the financial performance of a regional government decrease. This is in accordance with the opinion of Halim (2001) which states: "good local financial management can improve performance and realize organizational goals". This opinion is also in line with Bratakusumah and Solihin (2004) which states: "Local financial management is all regional rights and obligations in the context of administering regional government which can be valued in money, within the framework of the APBD that is managed effectively and efficiently to improve the performance of a regional government. " It can be concluded that effective and efficient regional financial management is directly related to the financial performance of the regional government itself, meaning that the more effective and efficient the regional financial management is, the better the regional financial performance is likely to be.

The results of the calculation in this study obtained that the t-count for the regional financial management variable is greater than t-table, namely $2.697 > 1.673$ and the significance value is less than 0.05, namely 0.009. Thus, the variable of regional financial management has a positive and significant influence on the financial performance of local governments, thus the hypothesis is accepted. Beta coefficient value (standardized coefficient) of the influence of regional financial management variables on local government financial performance is 0.349, which means that the regional financial management variable contributes 34.9% to the ups and downs of the local government's financial performance in Mamuju Regency.

The research of Putra et al. (2016) aims to show that, regional financial management has a positive and significant influence on the performance of local governments. Based on the theory and previous research, the hypothesis can be formulated as follows.

The Effect of Accountability on local government financial performance

Accountability is being responsible for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the goals that have been set periodically". or in other words it can be interpreted that 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. The criteria for financial accountability are accountability for public funds, timely presentation and an audit (audit)/government response. "Principle of public accountability is a measure that shows how large the level of conformity of service delivery with the size of external values or norms owned by stakeholders with an interest in these services (Krina, 2003)". In other words, by applying the concept of accountability consistently in every line of government, it will reduce irregularities in financial management and government administration so that the bureaucracy becomes stronger and has a better impact on financial performance.

The results of the calculation in this study obtained that the t-count for the regional financial management variable is greater than t-table, namely $2.860 > 1.673$ and the significance value is less than 0.05, namely 0.006. Thus the accountability variable has a positive and significant influence on the financial performance of local governments, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the accountability variable on the financial performance of the local government is 0.348, which means that the regional accountability variable contributes 34.8% to the ups and downs of the local government's financial performance in Mamuju Regency.

The Effect of Transparency on local government financial performance

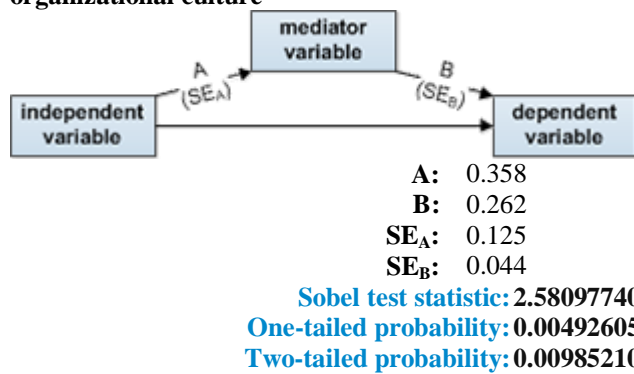
The principle of openness (transparency) in the administration of regional government is the principle that opens itself to the right of the community to obtain correct, honest and non-discriminatory information about the administration of regional government while still paying attention to the protection of personal rights, groups and state secrets. The application of the principle of transparency in the administration of local government provides an opportunity for the public to find out various information about the administration of local government in a correct, honest and non-discriminatory manner. Transparency will ultimately create horizontal accountability between local government and the community so as to create a clean, effective, efficient and responsive local government to the aspirations and interests of the community which in turn will have an impact on the government's financial performance which will also be boosted.

The results of the calculation in this study obtained that the t-count for the regional financial management variable is greater than the t-table, which is $2,086 > 1.673$ and the significance value is less than 0.05, namely 0.041. Thus the transparency variable has a positive and significant influence on the financial performance of local governments, thus the hypothesis is accepted. Beta coefficient value (standardized coefficient) of the effect of the transparency variable on the financial performance of the local government is

0.290, which means that the transparency variable contributes 29% to the ups and downs of the local government's financial performance in Mamuju Regency.

Research conducted by Novatiani et al. (2019), Umar et al. (2018), Putra et al. (2016), Riswanto (2016), and Auditya et al. (2013) found that transparency has a positive and significant effect on the performance of government agencies. However, Nasution's research (2018), finds that transparency has a negative effect on the performance of government agencies. Auditya et al. (2013), found in their research that accountability and transparency of financial management have a positive and significant effect on the performance of local governments. Thus, the higher and more accountable and transparent, the local financial management in each SKPD can improve the performance of the Bengkulu Provincial government. However, in the application of transparency, several SKPD have not implemented the principles of transparency optimally.

The effect of regional financial management on local government financial performance through organizational culture

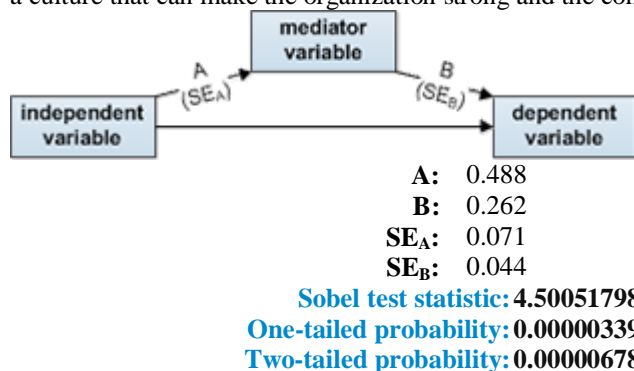


Gambar

Regional financial management is a widely discussed issue in the context of the public sector. Good regional financial management can improve the financial performance of a regional government and vice versa, poor regional financial management will make the financial performance of a regional government decrease. Another factor that can affect financial performance is the organizational culture that exists in the government. The results of this study show the Sobel test with a z value of 2.580 > 1.673 and P 0.009 < 0.05. So, the variable of regional financial management has a positive and significant influence on performance through organizational culture, thus the hypothesis is accepted.

The effect of accountability on local government financial performance through organizational culture

A good organizational culture will certainly affect the quality of good public services as well. This is in accordance with the opinion of Tjiptono (2000: 75), who argues that the quality of service itself is actually influenced by many aspects, one of which is organizational culture and the way it is organized. In organizations, of course, many factors influence a person to achieve his goals, while the course of the organization is influenced by the behavior of many individuals who have their own interests. Therefore, organizational culture is very important, because it is the habits that exist in the organization. These habits regulate behavioral norms that must be followed by members of the organization, resulting in a productive culture. A productive culture is a culture that can make the organization strong and the company's goals can be achieved.



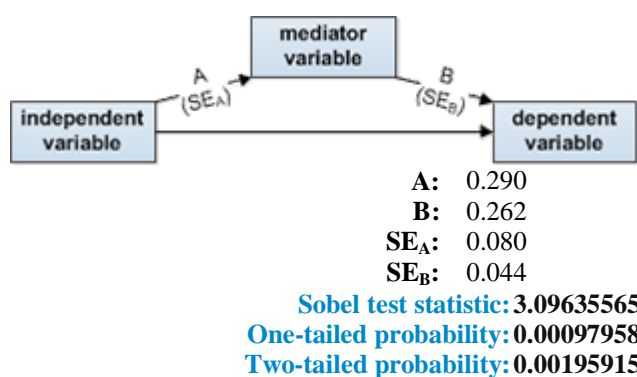
Gambar 5.3

The results of this study indicate the Sobel test with a z value of 4,500 > 1,673 and a P 0,000 < 0,05. So, the accountability variable has a positive and significant influence on the financial performance of local

governments through organizational culture, thus the hypothesis is accepted. Accountability is the responsibility of a person or group of people who are given the mandate to carry out certain tasks to the party giving the mandate both vertically and horizontally. Conceptually, the existence of accountability should be able to improve the performance of the public sector. With accountability in each employee, it will be able to encourage employee motivation to carry out every existing culture or norm, so that in providing public services it can run optimally and will be able to improve the performance of public sector organizations (Mulyani, et al, 2017). In this study, organizational culture variables can moderate the relationship between accountability and local government financial performance in Mamuju Regency.

The Effect of Transparency on local government financial performance through organizational culture

Annisaningrum (2010), states: "transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly about the government's accountability in resource management and compliance with laws and regulations". The implementation of a transparent government will have criteria, namely the existence of open accountability, accessibility to financial reports, publication of financial statements, the right to know audit results and availability of performance information. In terms of implementing government transparency, the mass media have a very important role, both as an opportunity to communicate to the public and explain various relevant information, as well as an audience for various government actions and deviant behavior from the bureaucratic apparatus. To carry out all of this, "the media need press freedom so that with press freedom, the media will be free from government intervention and the influence of business interests (Wiranto, 2012)".



Gambar 5.4

The results of this study indicate the Sobel test with a z value of 3.096 > 1.673 and P 0.001 < 0.05. So, the transparency variable has a positive and significant influence on the financial performance of local governments through organizational culture, thus the hypothesis is accepted.

V. CONCLUSION:

After discussing specifically in accordance with the hypothesis through the results of research both descriptively and through statistical analysis, there are several things that were found from the results of this study, namely as follows.

1. Regional Financial Management has a positive and significant effect on local government financial performance. This shows that the better the financial management carried out by employees, the financial performance will increase.
2. Accountability has a positive and significant effect on the financial performance of local governments. This shows that the higher the accountable attitude of the apparatus will affect the increase in the performance of local government finances.
3. Transparency has a positive and significant impact on the financial performance of local governments. This shows that the more transparent financial management will improve the financial performance of local governments.
4. Regional Financial Management has a positive and significant impact on local government financial performance through organizational culture.
5. Accountability has a positive and significant impact on local government financial performance through organizational culture.
6. Transparency has a positive and significant impact on local government financial performance through organizational culture.

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