

The Determinant of Performance Accountability in Banten Province During Covid-19 Pandemic

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Abstract:

This research aims to determine the effect of the public sector management control system, organizational culture, and reporting system on performance accountability and the role of competence of state civil servants in moderating public sector management control systems, organizational culture, and reporting systems on performance accountability during the Covid-19 pandemic. in the Regional Apparatus Organization (OPD) of Banten Province.

This research uses primary data with the purposive sampling method. The object of research is in the OPD of Banten Province with a sample of 75 State Civil Apparatus in fifteen (15) OPD. The data analysis technique used is Structural Equation Modeling (SEM) analysis with the Warp PLS version 7.0.

The results of this study indicate that the public sector management control system and organizational culture have a positive effect on performance accountability, while the reporting system does not affect performance accountability. Meanwhile, the competence of the state civil apparatus failed to moderate the public sector management control system for performance accountability. However, the competence of state civil servants has succeeded in moderating organizational culture and reporting systems for performance accountability.

Introduction

Every organizational activity that has been carried out must be measurable and can be stated about the achievement of the organization's direction in the future. Organizational activities can be stated in the vision and mission that have been stated and compiled by the organization. Measurement of the level of organizational success in the form of an evaluation mechanism will determine the success of an organization's performance in terms of achieving the vision and mission set through activities, programs, or policies within the government that required delegation of appropriate authority policies.

The shift in the Government System of the Republic of Indonesia from centralization to decentralization is supported by the Regional Autonomy Law (UU) consisting of Law No. 22/1999 on Regional Government and Law No. 25/1999 on Central and Regional Fiscal Balance which was enacted in January 2001. The government is expected to focus on improving accountability as well as improving performance outcomes. Therefore, the government establishes rules for implementing an effective accountability system which is commonly known as the Government Agency Performance Accountability System (SAKIP). The focus of organizational attention from the public sector on performance issues was started initially by the United States government by giving top priority to developing new strategies related to performance measurement systems (Rininda, et al, 2020).

In years 2019, Covid-19 was a world health issue that initially occurred in China. Which then has an impact throughout the world and develops into social, economic, and even political issues. In several countries, the approach used in responding to and dealing with the COVID-19 outbreak is by implementing a lockdown. This action is carried out by strictly locking the social interactions of residents and is expected to inhibit the spread and transmission of COVID-19 in the areas that are under lockdown itself and to other areas. The spread of this pandemic issue requires a quick reaction from the national government which ignores the general deliberation. In January 2020, the WHO announced and warned the world of the potential rapid global spread of the COVID-19 infection (Jamieson, 2020:WHO, 2020a).

In Italy, during times of crisis such as the COVID-19 outbreak, public governance arrangements play an important role in the government's ability to respond immediately to contain any damage that has occurred and also to restore and rebuild the slumped situation during the current crisis. It is the same with conditions in Indonesia during the pandemic where the Indonesian government made a health protocol for dealing with the COVID-19 outbreak which was centered on the Indonesian Ministry of Health (Telaumbanua, 2020). Every region has an impact due to the current crisis period, namely experiencing a situation of unfavorable economic development in people's lives due to the COVID-19 pandemic.

The COVID-19 pandemic, which has rapidly spread throughout the world, and is no exception in Indonesia at this time, has affected all sectors of life. Since the determination of the Covid-19 public health emergency, followed by the Large-Scale Social Restriction (PSBB) policy, all of our life behaviors must be carried out by health protocols as determined. Likewise, the State Civil Apparatus which is part of the Indonesian people who in carrying out

their rights and obligations have been regulated by certain rules also inevitably have to follow the applicable provisions, namely by carrying out official duties by working from home or working in the office (work from the office) for a certain time. Interaction between employees is also limited through online electronic media. However, as a further obligation and implementation of Law Number 32 of 2004 which states that local governments carry out government affairs under their authority, except for central government affairs which have been determined by law.

This research is based on the phenomenon of the Evaluation Results Report (LHE) on the Performance Accountability of Banten Provincial Government Agencies in 2020. The evaluation results show that the Banten Provincial government gets a score of 65.88 or the predicate "B". Even though the predicate is considered good, the assessment states that the level of effectiveness and efficiency in using the budget is still low when compared to performance achievements. This is because the improvement in the quality of bureaucratic performance culture development and results-oriented governance in the Banten Provincial Government has not been significant and still needs to be improved considering the results of the performance accountability level of Banten province experienced a decrease in performance achievement of 0.32, namely the total score in 2019 was 65.56 while in 2020 it is 65.88.

Table 1.

Evaluation Results Report (LHE) Banten Province Year 2020				
	Komponen Yang Dinilai	Bobot	Nilai	
			2019	2020
a.	Performance Planning	30	19,97	20,19
b.	Performance Measurement	25	15,4	15,92
c.	Performance Reporting	15	9,76	9,87
d.	Internal Evaluation	10	6,48	7,18
	Performance Achievements	20	13,95	12,72
	Value of Evaluation Results	100	65,56	65,88
	Performance Accountability		B	B

On the other hand, the LHE of the Bandung Regency Government in 2020 obtained a value of 71.44 with the title "BB". This can be seen from the achievement of the performance evaluation score in 2019 which obtained a score of 70.26. Although still under the title "BB", the evaluation assessment in 2020 saw an increase of 1.18. This shows that, even during the COVID-19 pandemic, the Bandung district government continues to increase the value of performance accountability well and significantly.

The similarities between previous research and this research are: (1). The object under study is the same in the regional apparatus organization; (2). The types and methods of the research approach used both use descriptive quantitative methods; (3). The theory used is the theory of stewardship. Meanwhile, the difference between previous research and this research is that the variable model used in this study uses the competency variable of the state civil apparatus as a moderating variable.

Performance accountability is one of the keys to the realization of good governance in the management of public organizations. If the public sector accounting cycle ends with a public accountability process, it is this process that determines the assessment of the success of a public organization in achieving its goals. Performance accountability has become one of the items listed in the legal basis or organizational rules. Organizations are legally required to fulfill their organizational accountability with the performance they get. Organizational performance can be achieved by streamlining and streamlining the results of processes and services, financial reporting, auditing, and public accountability (Isnanto, et al, 2019). Performance accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/legal entity/leader of an organization to parties who have the right or authority to ask for information or accountability (LAN & BPKP, 2000).

Management control is a process influenced by the organization's supervisory body, top management (management), and other employees designed to provide reasonable assurance about the achievement of objectives in the following categories: (a) Effectiveness and efficiency of activities, (b) Reliability of financial reporting, (c) Compliance with applicable rules and regulations (Anthony and Govindarajan, 2005). Research conducted by Paramitha & Gayatri (2016) and Rininda & Sudaryati (2020) researched public sector management control and found the results that the public sector management control system had a positive effect on SKPD performance accountability, meaning that public sector managerial control was running optimally and could improve accountability aspects of SKPD performance. In the Stewardship Theory, it can be assumed that the reciprocal relationship between the principal and the steward is that an organization requires a management control system which will then be implemented in every activity that has been stated in the organization's vision and mission so that the value of accountability for good performance will be achieved and by the expectations of the organization.

H1: The Public Sector Management Control System has a positive and significant effect on performance accountability

A system of shared values and beliefs that are taken from habit patterns that are learned by a group to be obeyed together. People are cultured when they are obedient to the culture or norms that are declared as values (Umar, 2010). Organizational culture has been proven to have an effect on accountability in previous research conducted by Tjahjono (2006), Waring (2011), Silvia and Jayamaha (2012), and repertoire (2016). However, organizational culture was declared to have no effect in the research conducted by Kurniawan & Prastiwi (2010) and Sukma Dewi & Suardana (2020). This is due to differences in the environment and perceptions of each individual in an organization. One of the basic assumptions of stewardship theory is a human model, behaving collectively for the benefit of the organization (Podrug, 2011). The model of man in stewardship theory is based on the fact that stewards who have collective or group action, cooperate with high utility, and are always willing to serve the public (from a cultural point of view), including having a low range of power or power. The interests between the steward and the principal are not the same, but the

steward will still uphold the value of togetherness. Steward is guided that there is greater utility in cooperative actions and these actions are considered rational actions that are acceptable for the benefit of the organization.

H2: Organizational Culture has a positive and significant effect on performance accountability

The performance reporting system is a reflection of the obligation to represent and report the performance of all activities and resources that need to be accounted for. This reporting is a manifestation of the accountability process. In fulfilling public accountability, the government reports performance in detail (Bastian, 2006). Isnanto, et al (2019), Aprilianti, et al (2020), and Marlina, et al (2020) state that performance accountability is positively and significantly influenced by the reporting system. However, the reporting system stated that there was no effect on performance accountability in the research of Rininda & Sudaryati (2020), Devi and Ali (2020), and Medelyn Sonya (2020). In stewardship theory, managers are motivated by principal goals. This means that in fulfilling the interests of the principal, high identification is needed in empowering the stewards to be able to work in solving problems to achieve organizational goals.

H3: Reporting System has a positive and significant effect on performance accountability

Competence is a person's ability to carry out a job based on skills and knowledge and is supported by a good work attitude (Wibowo, 2012). According to research Faturahman (2020) states that the competence of the apparatus has a significant effect on performance accountability. Susanti, et al (2021) conducted a study using the variable competence of the apparatus as a moderator. The result is that the competence of the apparatus has a moderating effect on performance accountability. However, the competence of government officials is stated to have no significant effect on the performance accountability of government agencies in research (Rofika, 2014).

H4: Competence of State Civil Apparatus to Moderate Public Sector Management Control System On Performance Accountability

In an organization, competent employees are not enough if they are not balanced with good organizational culture behavior to increase performance accountability. It takes mutual motivation, support, and cooperation between employees in carrying out their work properly. Kotter and Heskett (1997) say that a strong culture can produce effects that greatly affect individuals and performance, even in a competitive environment the influence can be greater than other factors such as organizational structure, financial analysis tools, leadership, and others. Organizational culture has been shown to affect accountability in repertoire research (2016). In addition, Muhammad Hafiz's research (2017) also states that the test results prove that the organizational commitment variable strengthens the influence of apparatus competence on the performance accountability of government agencies.

H5: Competence of State Civil Apparatus to Moderate Organizational Culture On Performance Accountability

One of the accountability processes is to make reports as an obligation of government agencies in fulfilling performance accountability in detail and detail. One of the important factors in the preparation of reporting in the public sector is the human resources of government officials who have competence and knowledge in the field of financial preparation and reporting. To obtain competent resources, organizations need to provide training and competency development in their fields. Competency development is all efforts made to improve the competence of human resource employees. The purpose of developing employee competencies is to increase work productivity (Hasibuan, 2002). Faizal & Yaya (2018) government officials who have the ability and expertise in their fields will improve overall organizational performance and produce maximum Government Agency Performance Accountability Reports (LAKIP). However, Medelyn Sonya (2020) in her research states that the reporting system has no significant effect on performance accountability.

H6: Competence of State Civil Apparatus to Moderate Reporting System On Performance Accountability

Research Method

The research used in this research is quantitative. The population in this study is the Regional Apparatus Organization (OPD) of Banten Province with a total of 41 OPD with the sampling technique in this study uses the purposive sampling method, namely prospective respondents who are considered to meet the requirements and are willing to answer questions. So that the number of samples in this study was 15 OPD where for one OPD 5 respondents were taken with the criteria of the head of the service, head of planning, head of finance, treasurer, and employees involved in budgeting and reporting. So the number of respondents collected is 75 respondents.

This study uses the data collection method used, namely by distributing questionnaires directly or can be done online at the Banten Province OPD through the Google Form media based on local regulations on community conditions during the Covid-19 pandemic. This study uses one endogenous variable, namely the performance accountability variable, three exogenous variables, namely the public sector management control system, organizational culture, and reporting system, and one moderating variable, namely the competence of the state civil apparatus.

The theory used is the theory of stewardship. Stewardship Theory is built on the philosophical assumptions of human nature that can be trusted, able to act responsibly, have integrity, and are honest towards others. In stewardship theory, describing managers have a high level of identification with their organization which is seen as an extension of themselves (Davis, et al, 1997). High identification empowers stewards to work towards solving problems and achieving organizational goals. Stewardship theory assumes a strong relationship

between organizational success and public satisfaction. According to Faizal & Yaya (2018), stewardship theory is a theory that provides an overview of situations where managers are more motivated by organizational goals than individual goals. Wilson (2010) states that stewardship theory can be applied to accounting research for public sector organizations such as government and other non-profit organizations. Stewardship theory is often referred to as management theory (stewardship).

Since the beginning of its development, accounting for public sector organizations has been prepared to meet the information needs for the relationship between stewards and principals. Dewi and Suardana's (2020) stewardship theory explains that management is not motivated by individual goals. This can create a good organizational culture that will support the realization of high-performance accountability in government agencies. Stewardship theory is a description of stewardship where it relates to organizations within the government so that with the aim of stewardship, an organizational culture will be formed that focuses on community service so that the achievement of government agency performance will increase.

Stewardship theory for this research is that it can explain the existence of local government as an institution that can be trusted, can provide good services to the public, can accommodate the aspirations of the community, and be able to make financial accountability entrusted to it so that economic goals can be fulfilled and community welfare can be achieved. maximally achieved.

This research aims to find out and analyze the role of the competence of state civil servants in moderating the public sector management control system, organizational culture, and reporting system on performance accountability during the COVID-19 pandemic at regional organizations in Banten Province.

Based on grand theory, previous research, and research hypotheses, the framework of thinking can be illustrated in Figure 1.

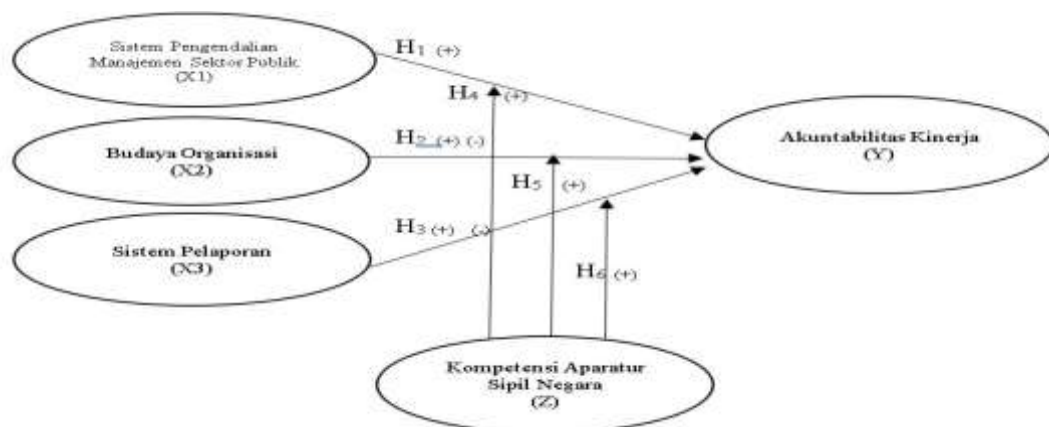


Figure 1. Theoretical Framework

Result and Discussion

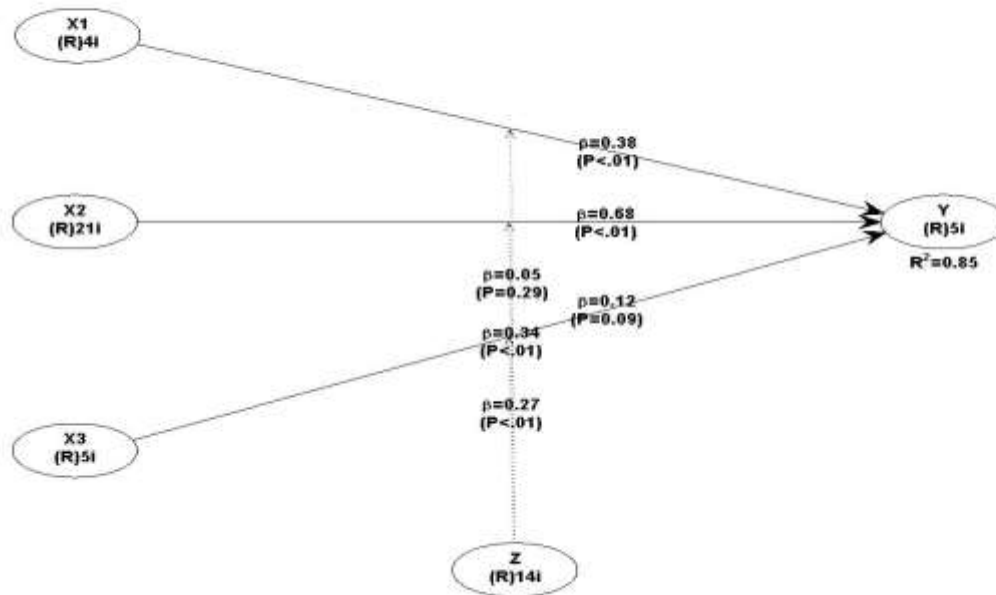


Figure 2. Hypothesis Model of Warp PLS 7.0

Table 2. Path Coefficients and P-Values
Direct Hypothesis Test Results

No	Relationship Between Variables		Path Coefficient		p-value		Significance Level
	Exogenous Variable (X)	Endogenous Variable (Y)	real count	view	real count	view	
1	The Public Sector Management Control System (X1)	Performance Accountability	0.381	0.38	<0.001	p<.01	Significantly High
2	Organizational Culture (X2)	Performance Accountability	0.678	0.68	<0.001	p<.01	Significantly High
3	Reporting System (X3)	Performance Accountability	0.116	0.12	0.086	p=0.09	Not Significant

Source: Output of Warp PLS 7.0 (2022)

Table 3. Path Coefficients and P-Values
Indirect Hypothesis Test Results

No	Relationship Between Variables		Path Coefficient		p-value		Tingkat Signifikansi
	Moderating Variable (Z*Exogenous Variable)	Endogenous Variable (Y)	real count	view	real count	view	
1	Z*X1	Performance Accountability	0.047	0.05	0.290	P=0.29	Not Significant
2	Z*X2	Performance Accountability	0.337	0.34	<0.001	p<.01	Significantly High
3	Z*X3	Performance Accountability	0.226	0.27	0.001	p<.01	Significantly High

Source: Output of Warp PLS 7.0 (2022)

Based on the results of testing the research hypothesis in the table above, it was obtained that the probability value is <0.05, this measure is considered significant if it has a p-value <0.05. This shows that the results of the direct influence test, namely H1 and H2 are accepted so hypotheses 1 and 2 in this study are proven or can be accepted. Furthermore, the results of H3 testing are rejected, so hypothesis 3 in this study is not proven or cannot be accepted. While the results of the indirect influence test, namely H4 are rejected hypothesis 4 in this study is not proven or cannot be accepted. While testing H5 and H6 is accepted, hypotheses 5 and 6 in this study are proven or can be accepted.

1. The Public Sector Management Control System has a positive and significant effect on performance accountability

Based on the results of testing the first hypothesis (H1) showing a p-value <.01 and having a path coefficient value of 0.381, it can be concluded that H1 is accepted, which means that the public sector management control system variable has a significant effect on performance accountability.

Based on this hypothesis, it can be said that with the existence of a public sector control system that includes the effectiveness and efficiency of activities, reliability of financial reporting, and compliance with regional apparatus organizations, the accountability of performance in the public sector will be better. In addition, during the pandemic, policy changes often occur in the application of official duties both at work and at home. Policies for the implementation of official duties at the office for ASN in the Banten Province environment in responding to the Covid-19 pandemic situation. Special attention is to ensure that the ASN work system in the OPD continues to run well which is regulated by each OPD head so that performance accountability does not decrease or continue to increase.

The results of this first test are in line with the results of previous research tests which also support a positive and significant relationship between the public sector

management control system and performance accountability, namely the research of Paramitha & Gayatri (2016), Rininda & Sudaryati (2020) which states that the sector management control system public on performance accountability.

2. Organizational Culture has a positive and significant effect on performance accountability

Based on the results of testing the second hypothesis (H2) showing a p-value $<.01$ and having a path coefficient value of 0.678, it can be concluded that H2 is accepted, which means that organizational culture variables have a significant effect on performance accountability.

Based on the results of the hypothesis, it can be said that with the existence of cultural behavior or habit patterns that include the norms and values of a common life so that people or a group can comply with what has been believed together in a regional organization, performance accountability in public sector organizations will get better. Organizational culture is very influential on the behavior of members of the organization because the value system in organizational culture can be used as a reference for human behavior in organizations that are oriented towards achieving goals or performance results which will have an impact on the level of performance accountability in the public sector. organizations, of course, expect organizational culture to be well established because a good organizational culture will determine the success or failure of the goals achieved. This is in line with stewardship theory which states that the basic assumption of stewardship theory is the human model. Behaves collectively for the benefit of the organization (Podrug, 2011).

The results of this second test are in line with the results of previous research tests which also support the existence of a positive and significant relationship between organizational culture and performance accountability, namely the research conducted by Khasanah (2016) which also examined organizational culture variables on performance accountability which gave the result that by increasing culture organization, the performance accountability will also increase. However, this research is not in line with research conducted by Sukma Dewi and Suardana (2020) which states that organizational culture does not affect performance accountability.

3. Reporting System has a positive and significant effect on performance accountability

Based on the results of the third test (H3) shows a p-value of 0.09, which means it is greater than 0.001 and has a path coefficient value of 0.116, it can be said that H3 is rejected, which means that the reporting system variable has no significant effect on performance accountability.

This insignificant research result may be caused by the situation and condition of the Covid-19 pandemic since March 2020 where the local government is still in the adjustment phase with regulations which of course change the mechanism for implementing the budget in handling the Covid-19 pandemic as stated in the

Regulation The Minister of Finance of the Republic of Indonesia Number 43PMK.05/2020 of 2020. As stated by LAN&BPKP (2000), a good report is a report that must be prepared honestly, objectively, and transparently. The reporting system is a system that is needed to monitor and control the performance of managers through other information that will be used for economic, social, and political decision-making by interested parties (Riani, 2015).

The results of this third test are in line with the results of previous research tests which also support an insignificant relationship between the reporting system and performance accountability, namely the research conducted by Rininda & Sudaryati (2020), Devi & Ali (2020), and Medelyn Sonya (2020) which also examines the reporting system variables on performance accountability which gives the result that if the reporting system does not affect performance accountability. However, this study is not in line with the results of research conducted by Darwanis, et al (2017), Humaidi, et al (2017), and Ade Marlina (2021) which state that the reporting system has a significant relationship between the reporting system and performance accountability.

4. Competence of State Civil Apparatus to Moderate Public Sector Management Control System has a positive and significant effect on performance accountability

Based on the results of testing the fourth hypothesis (H4) showing a p-value of 0.29 and having a path coefficient value of 0.047, it can be concluded that H4 is rejected, which means that the competence of the state civil apparatus is not able to moderate the variables of the public sector management control system on performance accountability.

Suharsaputra (2010) explains that the ability/competence factor can affect performance because, with high ability, employee performance will be achieved. Conversely, if the employee's ability is low or not by his expertise, then performance will not be achieved. The competence of the State Civil Apparatus does not strengthen the influence of the public sector management control system on performance accountability. Regional apparatus organizations in Banten Province have competent State Civil Apparatus in their fields related to management control systems it has the impact of lack of performance accountability values achieved by organizational goals. Thus it can be said that the competence of the state civil apparatus is not a moderator but can be an independent variable, an antecedent, or mediation (Ghozali, 2018)

The results of this fourth test are not in line with the results of previous research tests which also support the influence of apparatus competence on performance accountability, namely the research conducted by Nuryanto & Afiah (2013). However, this research is supported by Sambuaga (2020) who states that where the competence of human resources is not able to strengthen the relationship between the internal control system and the quality of financial reports.

5. Competence of State Civil Apparatus to Moderate Organizational Culture has a positive and significant effect on performance accountability

Based on the results of testing the fifth hypothesis (H5) showing a p-value <0.1 and having a path coefficient value of 0.337, it can be concluded that H5 is accepted, which means that the competence of the state civil apparatus can moderate organizational culture variables on performance accountability.

In producing good performance accountability, sufficient competence of employees is needed starting from high knowledge, ability, and experience to produce good performance achieved by an ASN. Regarding competence, organizations should provide opportunities for their employees to be able to improve their competence by providing training, especially in the field of communication so that employees can be encouraged to provide mutual support, motivation and be able to apply cooperation between employees in terms of work so that organizational cultural behavior is formed. the good one. The better the organizational culture, the better the performance of the public sector organization. So that organizational culture can be judged to be able to influence the way employees behave, describe a job, and work together.

The results of this fifth test are in line with the results of previous research tests which also support the influence of apparatus competence on performance accountability, namely the research conducted by Faturahman (2020) and the research of Muhammad Hafiz (2017) which states that the test results prove that the organizational commitment variable strengthens the influence of competence. apparatus to accountability for the performance of government agencies.

6. Competence of State Civil Apparatus to Moderate Reporting System has a positive and significant effect on performance accountability

Based on the results of testing the sixth hypothesis (H6) showing a p-value <0.1 and having a path coefficient value of 0.226, it can be concluded that H6 is accepted, which means that the competence of state civil servants can moderate the reporting system variables on performance accountability.

One of the important factors in the preparation of reporting in the public sector is the human resources of government officials who have competence and knowledge in the field of financial preparation and reporting. The influence of the competence of state civil servants is indirectly able to moderate the reporting system on performance accountability. However, having competent employees is not enough if the human resources are not facilitated by technological advances in the reporting system used today by the demands of increasingly complex needs. Since 2015 the Banten provincial government has used the accrual system in government financial reports. The use of the system is mandated by Government Regulation number 71 of 2010 concerning Government Accounting Standards, as well as Minister of Home Affairs Regulation number 64 of 2013 concerning Application of Accrual-Based Government Accounting

Standards in Regional Governments. The new financial reporting system requires the government to abandon the old reporting pattern and adapt to the new pattern.

The results of this sixth test are in line with the results of previous research tests which also support the influence of HR competence on the quality of reports, namely the research conducted by Safrida Maryani in Ruswanto, et al (2017) in her research stating that human resource competence has a significant positive effect on report quality.

Conclusion

Based on the results of the discussion above, it can be concluded that in improving performance accountability within the Banten Province, a public sector management control system is needed, a well-created organizational culture and an appropriate reporting system can be strengthened or weakened through the competence of the state civil apparatus. In addition, during the Covid-19 pandemic, it is necessary to improve the control system carried out by each OPD head as well as a good organizational culture atmosphere and a reporting system that is prepared honestly, objectively, and the implementation of policies on budget use and reporting based on existing regulations. as a follow-up to the handling of the Covid-19 pandemic.

This study has a weakness in data collection techniques through questionnaires which cause the answers to the questionnaire to indicate bias. This is caused by the questionnaire statement that was not answered carefully by the respondent by the researcher's interpretation so an interview or face-to-face process is needed. As a result of this weakness, the analysis of respondents' answers based on respondents' answers cannot be tested comprehensively.

Based on the results of the discussion and conclusions above, the following suggestions can be given For further researchers who are interested in researching the same problem, it is recommended to examine other subjects, using the competency variable of the state civil apparatus as a moderator, but as an exogenous variable or an intervening variable. Further researchers can also use other variables that affect the performance accountability variable.

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