



## Employee Performance analysis of the Langsa city regional financial management agency (BPKD) in the preparation of local government financial reports for the year 2022

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### Abstract

This study aims to analyze the performance of employees of the Langsa City Regional Financial Management Agency (BPKD) in preparing Local Government Financial Reports (LKPD) for the year 2022, focusing on their effectiveness and efficiency. Given the complex tasks faced by BPKD in the context of regulatory changes and transparency demands, the research questions revolve around the factors influencing employee performance in the context of LKPD preparation. This research employs a qualitative approach with data collection techniques through in-depth interviews and observations. The analysis results indicate that factors such as regulatory understanding, resource availability, and interdepartmental communication influence the effectiveness and efficiency of employee performance. This study yields a better understanding of the challenges faced by BPKD in LKPD preparation and its implications for regional financial management. The conclusions of this research provide a foundation for policy recommendations and process improvements that can enhance the performance of BPKD employees in preparing LKPD to support transparency and accountability in local government finances.

**Keywords:** Employee performance, Langsa city BPKD, local government financial reports, effectiveness, efficiency

### Introduction

The Regional Financial Management Agency (BPKD) is a local government apparatus responsible for supporting regional governance functions in financial management, led by a Head of Agency who also serves as the Regional Financial Management Officer (PPKD) and acts as the General Treasurer of the Region (BUD), accountable to the Mayor through the Regional Secretary (Nasution & Nurwani, 2021) <sup>[16]</sup>. BPKD is tasked with implementing regional government affairs in the field of regional financial management based on the principles of autonomy and delegated tasks, as well as other duties in line with policies set by the mayor according to prevailing laws and regulations (Halim *et al.*, 2019 <sup>[15]</sup>; Pare *et al.*, 2023).

Employees are vital actors in the governmental apparatus, entrusted with specific tasks and functions commensurate with their abilities, skills, and education (Suryadi, 2010) <sup>[34]</sup>. Employee Performance refers to the outcomes achieved by employees in their work according to specific criteria applicable to a particular job. Performance is seen as both qualitative and quantitative results (Deni, 2018) <sup>[13]</sup>. The success of organizational performance is influenced by the individual and group performance levels of employees, measured using instruments developed in studies that depend on general performance measures. Performance also entails the achievement of employees' core tasks and functions when producing outputs as outcomes (Adha & others, 2022) <sup>[2]</sup>.

Regional autonomy grants local governments the freedom to manage finances, develop, and explore local potential without interference from the central government, as stipulated in Law Number 32 of 2004 concerning regional government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regions. Local government funds used for government activities are obtained from internal and external sources. Various parties contribute funds to local governments entrusted by the community through tax payments, which

are the main sources of regional revenue, demanding that local governments must prepare and report publicly on their accountabilities (Purba *et al.*, 2022 <sup>[21]</sup>; Sadjiarto, 2000 <sup>[28]</sup>; Yanti *et al.*, 2022) This requires accountability, transparency, and participation from local governments in reporting accountabilities in the form of financial statements (Audyta *et al.*, 2021) <sup>[7]</sup>.

One of the main tasks and functions of BPKD as a reporting entity is to prepare Financial Statements. Financial statements are a form of accountability for the management of economic resources owned by an entity in the form of financial information. The information presented in local government financial reporting should meet the needs of (Defitri, 2018 <sup>[12]</sup>; Rivan & Maksum, 2019) <sup>[23]</sup> The government must be aware of its local government budget to avoid asymmetric information in local financial management (Dunk, 1993) <sup>[14]</sup>. In the preparation of Financial Statements, there is a perceived need to improve the quality and quantity of human resources involved in the process. Human resources are the main support pillars and driving force of an organization in realizing its vision and mission objectives (Robert & John, 2002) <sup>[26]</sup>. No matter how good a system is, it will be futile if not supported by adequate human resource quality, particularly in terms of personal qualities consisting of educational potential, experience, and training (Ruky, 2003) <sup>[27]</sup>. Measured by the knowledge, skills, and behaviors of the personnel concerned (Siagian, 2012) <sup>[29]</sup>.

To produce quality financial statements, competent individuals are required. The Financial Statements of Langsa City are prepared by consolidating the Financial Statements of Regional Work Units (SKPD), which consist of 38 SKPD owned by the Langsa City Government. The Financial Statements of SKPD are prepared by the Head of the Sub-Division (Kasubbag) of Finance of each SKPD. Not all Kasubbag Keuangan in SKPD possess the education and skills required to prepare financial statements (Suryaningsih & Nurlita, 2021) <sup>[35]</sup>. Similarly, with the personnel in the

Accounting Section of BPKD Langsa City as the leading sector in collecting and consolidating the SKPD financial statements in the process of preparing the Langsa City Government Financial Statements, there are still deficiencies in both quality and quantity. Limited human resources and not all personnel in the Accounting Division of BPKD Langsa City are educated and skilled enough to prepare these reports (Sumual, 2017) <sup>[33]</sup>.

Another factor that may affect the quality of government financial statements is the utilization of information technology. Information Technology is a technology used to process data, including processing, retrieving, organizing, storing, and manipulating data in various ways to produce quality information, namely relevant, accurate, and timely information, used for personal, business, and government purposes and is strategic information for decision-making. For ease of delivering information from local governments to the public, the government has regulated regional information connected in one Local Government Information System (SIPD). SIPD is the management of regional development information, regional financial information, and other regional government information that are interconnected for use in regional development management regulated by the Minister of Home Affairs Regulation Number 70 of 2019 concerning the Local Government Information System.

The Local Government Information System (SIPD) is a web-based application designed to expedite and facilitate the monitoring and evaluation of public services, particularly in Langsa City. However, implementing this application is not easy and requires cooperation and hard work from all involved agencies. Based on initial observations, several issues have been identified. Previously, Langsa City BPKD used SIMDA without encountering any significant issues. However, at the beginning of 2021, the Ministry of Home Affairs mandated that all Local Governments use the SIPD application. As the application was still in the trial phase, several challenges were faced by various SKPDs, particularly by Langsa City BPKD. This was due to the lack of specific technical guidance from the Ministry of Home Affairs to local governments regarding the operation of the application. Consequently, local governments operated the SIPD application independently, resulting in frequent data input errors (Pungus *et al.*, 2023 <sup>[20]</sup>; Qur'aini, 2023) <sup>[22]</sup>. When input errors occurred, SKPDs were unable to resolve them independently, as the database remained centralized at the Ministry of Home Affairs, necessitating direct coordination with the Ministry, which often led to lengthy waiting periods due to queues.

The primary purpose of financial reporting is to provide information about the financial position, condition, and performance (Osma *et al.*, 2022 <sup>[17]</sup>; Rivenbark & Roenigk, 2011) <sup>[24]</sup>. To enhance flexibility in determining the figures presented in local government financial statements (LKPD), policies and accounting systems regulated by regional head regulations are necessary. LKPD produced by local governments are used by various stakeholders as a basis for decision-making. One of the most interested parties in LKPD is the legislative body or the Regional People's Representative Council (DPRD). LKPD serves as an accountability medium for the implementation of the Regional Budget (APBD) and is used by the DPRD to assess the performance of regional budgets and finances

after being audited by independent auditors (Supreme Audit Agency of the Republic of Indonesia/BPK RI).

The delegation of APBD implementation by the DPRD to the executive/local government signifies the DPRD's approval of the enactment of regional regulations (Perda) on APBD by the regional head before the reporting year commences. The APBD Perda is a "contract" between the executive (local government) and the legislative (DPRD), serving as a benchmark for assessing the performance of local governments (Steccolini, 2004) <sup>[30]</sup>. The DPRD has oversight functions over the implementation of APBD, and concerning the enactment of APBD accountability regulations, the draft regulations are discussed jointly by the Regional Head and the DPRD for mutual approval as a prerequisite for evaluation before being ratified by the governor. However, delays in the joint approval process often occur due to discussions on the draft regulations, posing obstacles in the enactment of regulations on APBD implementation accountability. Quality LKPD is expected to realize good governance, where the management of a country's finances is excellent, providing systems of accountability, transparency, openness, and compliance with legal regulations. Quality LKPD is an outcome of employee performance.

To provide novelty value related to this research, the researcher presents several previous studies with similar themes:

Fitri Yani Panggabean's (2019) <sup>[18]</sup> research on "Performance of Local Government Financial Statements in North Sumatra Districts and Cities Based on Audit Opinions" examined audits of local government financial statements. The study found that 13 local governments received unqualified audit opinions, two had unqualified opinions with explanatory paragraphs, 15 had qualified opinions, and three received adverse opinions. The prevalent opinion was qualified, with three local governments facing adverse opinions. These results highlight the need for improved transparency in local finance management by North Sumatra's local governments to secure better audit opinions in the future, ultimately benefiting the community (Panggabean, 2019) <sup>[18]</sup>.

Febriana F. Albugis' (2016) <sup>[3]</sup> study investigated the role of financial accounting systems in enhancing transparency and accountability in North Sulawesi's provincial government finances. Using a qualitative approach, the research found that the existing financial accounting systems met satisfactory standards of transparency and accountability. Compliance with regulations regarding initial balance preparation improved financial management transparency. Effective administrative procedures, including task division and hierarchical transaction approval, were identified. To further enhance public trust and ensure transparency in regional finances, utilizing expert resources may be necessary going forward (Albugis, 2016) <sup>[3]</sup>.

Erwinton Putra Antonius Tarigan's study (2013) examined the implementation of accrual accounting in Indonesian local governments, aiming to enhance accountability and transparency in financial management. Conducted through qualitative methods including interviews and documentation analysis at the Regional Revenue Service and Financial Management Office (DPDPK), the research found that internal factors like regional leader commitment and external factors such as regulatory inconsistencies hindered accrual basis adoption. The study suggests addressing these

challenges by ensuring government and parliamentary readiness through training and increased legislative attention to financial statements. (Tarigan & Nurtanzila, 2013)<sup>[36]</sup>.

This study aims for two objectives. Firstly, to determine and analyze the performance of the Regional Financial Management Agency (BPKD) employees in preparing the 2022 Langsa City Local Government Financial Statements (LKPD). Secondly, to identify and analyze the factors hindering and supporting the performance of BPKD Langsa City employees in preparing the 2022 Langsa City Local Government Financial Statements (LKPD). Thus, this research will delve deeply into the effectiveness and challenges faced by BPKD Langsa City in the process of preparing the LKPD in 2022.

### Research and method

Arikunto (2006)<sup>[26]</sup> suggests that the research location is characterized by elements such as actors, locations, and observed activities (Arikunto, 2006)<sup>[26]</sup>. In this study, the Office of the Regional Financial Management Agency of Aceh Province was chosen as the research location because the researcher found an interest in investigating the performance of Langsa City BPKD employees and had already conducted preliminary observations, thus being inclined to conduct research at the Langsa City BPKD office.

Sulasman (2014)<sup>[32]</sup> states that the research method is a lengthy process that begins with a brief understanding of the phenomenon and evolves through concepts, ideas, theories, and the selection of appropriate research methods, among other steps (Sulasman, 2014)<sup>[32]</sup>.

This research employs a qualitative research method that is descriptive in nature. According to Moleong, Taylor, and Bodgan (2012), qualitative research is defined as research that utilizes written or oral words from people and observed behaviors to generate descriptive data (Bogdan & Taylor, 1992)<sup>[10]</sup>. As per Abdussamad (2021)<sup>[1]</sup>, qualitative research using descriptive methods is a method to observe conditions, situations, events, activities, and other things, and the research report will be used to present findings (Abdussamad, 2021)<sup>[1]</sup>.

In this study, the subjects serving as informants provide information about the situation, background conditions, and research data. To ensure that informants can provide relevant information, they must have sufficient understanding of the issues at hand. The researcher employs purposive sampling and snowball sampling methods to select informants. According to Sugiyono (2013)<sup>[31]</sup>, purposive sampling is a method of specific sample selection (Sugiyono, 2013)<sup>[31]</sup>. Meanwhile, according to Mukhtar (2013), snowball sampling involves selecting subsequent informants based on recommendations from previous informants, especially in in-depth interviews. By interviewing informants deemed to have specialized knowledge or expertise in their field, the researcher utilizes purposive sampling and snowball sampling methods to obtain information related to the Performance of BPKD Employees. If the information obtained from the predetermined number of informants is insufficient, the researcher may add or reduce the number of informants as needed.

Informants in this study are divided into three groups: key informants, primary informants, and additional informants. Key informants are those who possess essential information

needed and are directly involved in the social interactions under investigation, such as the Head of BPKD. Primary informants are also directly involved in the social interactions being studied, such as the Head of the Accounting Department and the Senior Auditor at the Langsa City Inspectorate. Meanwhile, additional informants are those who can provide information even though they are not directly involved in the social interactions being studied, such as the Chairperson of the Langsa DPRK and the community.

Data collection is a crucial stage in research. While developing data collection instruments is important, the data collection process itself is more vital, especially in methods prone to subjectivity. Therefore, instruments must be carefully developed to ensure that the obtained data meet the needs. In this study, three data collection techniques were used: semi-structured interviews, documentation, and direct observation (Creswell, 2018)<sup>[11]</sup>. The study utilized interviews, documentation, and direct observation to assess the performance of BPKD in preparing LKPD, involving relevant parties and examining regulations, internal documents, and employee behavior. These methods provided comprehensive data for analysis. Qualitative research sources include words, actions, and documents, with primary data gathered directly and secondary data obtained from previous research or supporting documents. Data sources may pertain to individuals, locations, or documents. Data analysis involves three stages: collection, reduction, presentation, and conclusion drawing, with the latter requiring verification to ensure credibility and reliability (Bah *et al.*, 2020a, 2020b)<sup>[8,9]</sup>.

### Results and discussion

#### The Performance of Regional Financial Management Agency (BPKD) Employees in Preparing Local Government Financial Statements (LKPD) for the Year 2022

This study focuses on how BPKD employees perform in preparing LKPD, which is one of BPKD's main tasks and functions as a reporting entity. In this study, the researcher used five performance indicators: work quality, quantity, timeliness, effectiveness, and independence.

#### 1. Work Quality

Employee work quality can be measured by their perception of the quality of work produced and the perfection of tasks based on their skills and abilities (Robbins, 2008). Work quality can be described by the level of excellence in the results of employees' work and their ability and skills in completing assigned tasks. The LKPD prepared by BPKD employees will be audited by the Supreme Audit Agency (BPK-RI) under the mandate of Government Regulation Number 12 of 2019 concerning Regional Financial Management, Article 191, which states that "The local government financial statements as referred to in Article 189 paragraph (1) shall be reviewed by the internal government supervisory apparatus under the provisions of the legislation before being submitted to the Supreme Audit Agency for examination."

The interviews conducted by the researcher with various stakeholders provide insights into the performance of the Langsa City Regional Financial Management Agency (BPKD) in preparing Local Government Financial Statements (LKPD). While some stakeholders commend the

quality of the LKPD, citing positive audit opinions from the Supreme Audit Agency of the Republic of Indonesia (BPK-RI), others highlight areas for improvement in terms of work quality and disclosures in the Notes to the Financial Statements. Additionally, stakeholders acknowledge that the quantity of work produced by BPKD employees meets regulatory requirements, with the preparation of at least seven types of financial statements mandated by Government Regulation. These statements include the Budget Realization Report, Balance Sheet, Operational Report, and others. The quantity of reports prepared aligns with both regional financial management regulations and technical guidelines, ensuring compliance with governmental standards.

## 2. Timeliness

Timeliness refers to the level of activity completed at the specified time, viewed from the perspective of coordination with the output results and maximizing the available time for other activities (Robbins, 2016) <sup>[25]</sup>. Employee performance can also be measured by their timeliness in completing assigned tasks. Thus, it does not disrupt other work that is part of the employee's duties.

To fulfill the accountability of the implementation of the Regional Budget (APBD), Reporting Entities submit the LKPD to the Regional Head no later than three (3) months after the fiscal year ends, under the subsequent statutory provisions, the Regional Head then submits it to BPK-RI for examination.

The results of the researcher's interview with the Head of BPKD, STP, stated: "The LKPD is submitted to the Mayor through the Secretary of the Region, and then the Mayor of Langsa submits it to BPK-RI on February 28, 2023. This is the result of the BPKD employees' performance in preparing LKPD on time."

Meanwhile, the interview results with the Head of the Accounting Department stated that: "The LKPD was completed two (2) months after the end of the fiscal year, which means that the timeliness of employee performance in completing their core tasks and functions is very good."

## 3. Effectiveness

Effectiveness here refers to the level of organizational resource utilization (labor, money, technology, and raw materials) maximized to increase the output from each unit in resource utilization (Robbins, 2016) <sup>[25]</sup>. It entails optimizing the use of both human resources and other resources such as technology, capital, information, and raw materials available within the organization by employees.

The results of the interview with the Head of BPKD, stated: "The primary effectiveness is time effectiveness. With time effectiveness, it impacts the effectiveness of other resources. In this case, I assess that employees have not been using work time optimally, so the process of preparing financial reports often requires employees to work outside regular working hours. Employees have to work on Saturdays or during weekdays, they work beyond regular working hours."

The interview results with the Head of the Accounting Department, stated: "In preparing the LKPD, we use an application called the Regional Government Information System (SIPD). The use of this application is still very ineffective because the application is still under development. Thus, it affects the work effectiveness in the Accounting Department, particularly in the preparation of LKPD."

## 4. Independence

Independence is the level at which an individual can carry out their job functions without receiving assistance, guidance, or supervision (Robbins, 2016) <sup>[25]</sup>. The performance of employees, whether it improves or declines, can be seen from the quality and quantity of their work, timeliness in all aspects of work, effectiveness, and independence in performing their duties. This means that independent employees are those who can perform their tasks without supervision or the need for assistance or guidance from others.

The interview results with the Head of the Accounting Department, stated: "Regarding independence, BPKD employees are still not independent. All tasks still need reminders about the deadlines. So, the independence of employees needs to be improved."

The interview results with the Examiner of Financial Report and Transactions, stated: "There is still no independence in the performance of employees in preparing the LKPD. This is evidenced by the fact that every task distributed to the LKPD preparation team members still needs to be checked by the supervisor. There is a lack of awareness and initiative in completing tasks without being coordinated by the supervisor. However, the main tasks and functions of each team are already regulated."

### Factors Supporting and Inhibiting the Performance of Regional Financial Management Agency (BPKD) Employees in Compiling Local Government Financial Statements (LKPD) for the Year 2022

Financial reports, which form the basis for measuring the performance accountability of an institution, should provide accurate and clear information as a form of accountability. Financial reports should demonstrate information about the performance and accountability of government institutions, as they are essential for decision-making by the government to improve management in the administration of government affairs for better and maximum outcomes (Amalia, 2021) <sup>[4]</sup>. This aligns with the assertion made by Arfiansyah *et al.* (2021) <sup>[5]</sup> that financial reports serve as the primary accountability tool for the government to the general public and parliament, providing clear information as a representation of the performance achieved (Arfiansyah *et al.*, 2021) <sup>[5]</sup>.

### 1. Work Quality

Supporting and hindering factors affecting the work quality of BPKD employees in compiling LKPD were identified through interviews with the Head of the Regional Financial Management Agency of Kota Langsa, who stated: "Achieving excellence is not easy. The quality of work of BPKD employees in compiling LKPD has been proven by the BPK-RI's opinion on the LKPD, which is an unqualified opinion. One of the supporting factors for work quality is the availability of facilities and infrastructure to assist employees in completing their tasks, while the inhibiting factor is the lack of available facilities and infrastructure."

The interviews conducted with various stakeholders shed light on the factors influencing the quality of work in compiling Local Government Financial Statements (LKPD) in Langsa City. The Head of the Accounting Department emphasized the importance of supporting employees through recognition for their performance achievements, while hindering factors included an unsupportive work

environment, limited accounting knowledge, and poor teamwork. Similarly, the Senior Auditor highlighted that factors supporting work quality included having sufficient human resources with a strong grasp of accounting principles, while hindering factors included a severe lack of qualified personnel and insufficient accounting knowledge. Insights from the researcher, who is also an LKPD user, emphasized supporting factors such as the quality of human resources, work ethic, and attention to detail, while hindering factors included low-quality human resources, poor work ethic, lack of thoroughness in checking financial transactions, inadequate training opportunities, and absence of job promotions leading to demotivation among employees. Interviews with the financial report examiner at BPKD noted that supporting factors for work quality included employee discipline and regular payment, while irregular payments demotivated employees. Finally, interviews with the Head of the Revenue Subdivision highlighted supporting factors like the Internal Control System and uninterrupted payments, while hindering factors included leadership styles lacking understanding of roles and functions, failing to motivate the team.

## 2. Quantity

Supporting and hindering factors affecting the quantity of BPKD employees' performance in compiling LKPD were identified through interviews conducted by the researcher. Mr. Khairul Ichsan, the Head of BPKD, stated: "Supporting factors for the quantity of BPKD employees' performance in compiling LKPD include the availability of work facilities and sufficient budget to meet operational needs, while a hindering factor is the lack of budget for activities."

Interviews were also conducted with Mr. Muslim Ridwan, SH, the Head of the Accounting Department, who stated: "Supporting factors for the quantity of BPKD employees' performance in compiling LKPD include good coordination and communication between the accounting entities, namely OPD and the reporting entity, BPKD as PPKD, as well as with BLUD and BUMD managers, where LKPD is a consolidation of OPD Financial Reports, BLUD Financial Reports, and BUMD. A hindering factor is the lack of work facilities."

Additionally, a Senior Auditor, stated: "Supporting factors for the quantity of BPKD employees' performance in compiling LKPD include the availability of human resources with a solid understanding of Accounting and sufficient budget. A hindering factor is the severe shortage of human resources and the limited number who understand accounting."

## 3. Timeliness

Supporting factors for the timeliness of BPKD employees' performance in compiling LKPD, as identified through interviews conducted by the researcher, were elucidated by Mr. Khairul Ichsan, S.STP, the Head of BPKD, who stated: "Discipline is a supporting factor for the timeliness of BPKD employees' performance in compiling LKPD. A hindering factor for timely work is the lack of discipline among employees, leading them to work overtime to complete tasks.

Similarly, insights from the Head of the Accounting Department revealed: "Supporting factors for the timeliness of BPKD employees' performance in compiling LKPD include imposing punishments on employees lacking

discipline. A hindering factor is the absence of punishment for employees lacking discipline, which fosters negative habits among diligent employees."

## 4. Effectiveness

Supporting factors for the effectiveness of BPKD employees' performance in compiling LKPD, as revealed through interviews conducted by the researcher, were articulated STP, the Head of BPKD, who stated: "Leadership is a key factor in supporting the effectiveness of BPKD employees' performance in compiling LKPD. Effective leadership can provide clear guidance, motivate employees, and foster good working relationships between employees and supervisors, thus enhancing employee effectiveness. A hindering factor for effectiveness is the lack of firmness in supervisors' reprimands toward employees who fail to complete their tasks satisfactorily."

Similarly, insights from the Head of the Revenue Sub-Division in the Accounting Department of BPKD, highlighted: "Supporting factors for the effectiveness of BPKD employees' performance in compiling LKPD include the applications used in LKPD preparation. A hindering factor for effectiveness is that the applications used in LKPD preparation are still under development, requiring the use of additional applications in the LKPD preparation process."

## 5. Independence

Supporting factors for the independence of BPKD employees' performance in compiling LKPD, as revealed through interviews, were articulated by Mr. Muslim Ridwan, SH, the Head of the Accounting Department, who stated: "Employee independence is supported by opportunities for training and education. A hindering factor is the lack of employee initiative in completing tasks."

Similarly, insights from the Examiner of Financial Report and Transactions, highlighted: "Career development is one of the supporting factors for employee independence. A hindering factor is the lack of employee responsibility in completing their tasks."

## Conclusion

This research concludes that the performance of employees at the Regional Financial Management Agency (BPKD) in compiling the Regional Government Financial Statements (LKPD) for the City of Langsa in 2022 is still not optimal. Despite being awarded the "Unqualified Opinion" (WTP) by BPK-RI, there are still recurring findings that require performance improvement. Additionally, several supporting and hindering factors were identified, such as limited human resources, an unfavorable work environment, issues with allowance payments, suboptimal application usage, and limited employee education and training. As recommendations, first, to the Head of BPKD Langsa City, it is suggested to enhance the human resources in the accounting field, allocate sufficient budget, and improve facilities in the LKPD preparation process. Second, to the Members of the Council, it is recommended to provide motivation, support, and harmonization in the LKPD completion process. Third, to other researchers, it is suggested to conduct further research on employee performance in financial fields, including a comparative study in other financial management offices to gain a more comprehensive understanding.

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