



(RESEARCH ARTICLE)



## Financial analysis of accountability at the regional financial and asset agency (BKAD) of the south Sulawesi provincial government

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### Abstract

Government accountability is manifested in the adjustment of the presentation of financial statements to government accounting standards as the basis for providing opinions on government financial statements. This study aims to analyze financial reports on accountability in government agencies in the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government. The data used in this study are primary data with qualitative research methods using interview guidelines. The results of this study indicate that there is an effect of financial reports on accountability in government agencies in the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government where financial reports are reported in full and in accordance with government accounting standards (SAP), on time and in accordance with regulations so that the Agency Regional Finance and Assets (BKAD) received a fair predicate without exception (WTP) in the SKPD for the 2021 fiscal year.

**Keywords:** Financial Statements; Accountability; Assets; BKAD

### 1. Introduction

Currently, the government's performance is still a matter of public concern because the public has not felt a good impact. However, the realization of the concept of autonomy, it gives new hope to the public so that the government has a good performance in the preparation and presentation of financial statements. The existence of a Government Regulation regarding the preparation of financial reports is a reference material for the government to compile and produce quality financial reports [1]. Government as an organization that serves the community, in its management must be carried out in a transparent and accountable manner. Currently, one of the things that are considered important is participation in forming a good government. Accountable government management, inseparable from budget management, accountable government management cannot be separated from the government budget, which is related to the government's function in providing services to the community [2].

The results of the study [3] stated that a suboptimal control system can cause problems in financial management activities such as financial statements which can cause reports to be less accountable, where regional financial management related to the APBD is not optimal in accordance with laws and regulations. invitations caused by; (a) the need to provide transparent and accountable accounting accountability reports for income and other receipts has not

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been optimally realized, (b) the need to provide transparent and accountable expenditure and expenditure accounting accountability reports has not been optimally in accordance with the provisions can be realized [4]. The results of the study [5] also showed that there was still a fact that there was a delay in submitting financial statements during the review conducted by the provincial inspectorate of South Sulawesi. The delay in submitting these financial statements was due to submissions from bureaus that had to wait for asset reconciliation to be completed. Regional Finance and Assets Agency (BKAD) of South Sulawesi Province, based on South Sulawesi Provincial Regulation Number 11 of 2019 concerning Amendments to Regional Regulation of South Sulawesi Province Number 10 of 2016 concerning the Establishment and Composition of Regional Apparatus and Governor Regulation Number 52 of 2019 concerning the Position, Organizational Structure, Duties and Functions and Work Procedures of the Regional Finance and Assets Agency of South Sulawesi Province. In addition, BKAD also has goals and objectives, namely firstly improving the management of quality regional finances and property (Orderly, Obeying the Rules, Transparent and Accountable), secondly, namely improving performance accountability, planning, and controlling the reliability of Regional Devices.

Government accountability is manifested in the adjustment of the presentation of financial statements to government accounting standards as the basis for providing opinions on the financial statements of the South Sulawesi Provincial Government. In 2014 and 2015 the South Sulawesi Provincial government implemented actual-based accounting. Although it has not been fully effective in the implementation of actual-based Government Accounting Standards. Based on the background above, researchers can formulate problems in this study, namely how to analyze financial statements on accountability at the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government. The purpose of this study is to analyze financial statements on accountability in government agencies in the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government.

Financial statements in public sector accounting play an important role in creating accountability. Financial statements are a systematic presentation of the financial position and line-work of an entity [6]. Accounting information that is primarily addressed to the external parties of a company or organization is called financial statements [7]. Financial statements are reports of results (outputs) while inputs (*inputs*) are in the form of business transactions. In order to enter the recording system, all inputs must be equipped with proof of transaction [8]. Proper financial statements have become a key component by which accountability is expected and can be demonstrated [9]. Therefore, the information on government financial statements must meet several qualitative characteristics as required in Government Regulation No. 71 of 2010 concerning Government Accounting Standards in [10], namely; 1) Relevant, Financial statements are said to be relevant if the information contained therein can influence user decisions by helping them evaluate past or present events and predict the future and confirm or correct the results of their past evaluations [11]. Relevant information is that it has the benefit of feedback, has predictive benefits, is timely, and complete, 2) Reliable, Information from financial statements is free from misleading definitions and material errors, presents every fact honestly, and can be verified. Relevant information, but if the presentation is unreliable then the user of the information has the potential to be misleading. Information is said to be reliable if it meets characteristics such as honest, verifiable, and neutral presentation [12], 3) Comparable, the information presented in the financial statements will be more useful if it can be compared with the financial statements of previous periods or the financial statements of other reporting entities in general. Comparisons can be made internally and externally. Internal comparisons can be made when an entity applies the same accounting policies from year to year [13]. External comparison can be made when the compared entity applies the same accounting policies, 4) It can be understood, the information presented in the financial statements can be understood by the user and interpreted in forms and terms that are adjusted to the limits of the user's understanding. For this reason, the user is assumed to have adequate knowledge of the activities and operating environment of the reporting entity, as well as the user's willingness to study the information in question.

The specific purpose of government reporting is to provide useful information to decision-makers and accountability reporting entities for resources. According to [14] the objectives of the financial statements include; 1) Preparing information about the sources, allocations and users of financial resources, 2) Preparing information on the adequacy of current period receipts to finance all expenditures, 3) Preparing information on the number of economic resources used in the activities of the reporting entity and the results that have been achieved, 4) Prepare information on how the reporting entity funds all its activities and is sufficient cash needs, 5) Prepare information regarding the financial position and condition of the reporting entity relating to the source of receipts, both short-term and long-term, including those derived from tax levies and loans, 6) Prepare information regarding changes in the financial position of the reporting entity, whether it has increased or decreased, as a result of activities carried out during the reporting period.

Accountability is defined as liability or circumstances to be held accountable or circumstances to be held accountable. In terms of public accountability, it is the obligation of the trustee (*agent*) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (*principal*) who has the right and authority to hold him accountable. Accountability is one of the main principles of *good governance* in addition to *transparency*,

*predictability*, and *participation*. Accountability is the government's obligation to manage resources, and report and disclose all activities and activities related to the use of public resources to the mandated.

To produce a good and clean government, it is necessary to apply the concept of *Good Government Governance* (good governance) in a real way. According to the National Committee on Governance Policy, it is argued that the government in Indonesia has a responsibility to implement the *Good Government Governance* standards that have been applied to international standards [8]. *Good governance* is a concept of a public approach to good governance. The World Bank defines *good governance* as: "*The way statement is used in managing and social resources for the development of society*". The quote can be interpreted to mean that *good governance* emphasizes more on the way the government manages social and economic resources for the benefit of community development. Meanwhile, the *United Nations Development Program* (UNDP) defines *good governance* as "*The exercise of political, economic and administrative authority to manage a nation's affairs at all levels.*" it means that *good governance* emphasizes more on political, economic, and administrative aspects of the management of the State.

For this reason, considering the importance of financial accountability and good governance, this research is important to conduct which aims to analyze financial statements on accountability in government agencies in the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government.

## 2. Material and methods

This research has been carried out at the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government. The type of research carried out is a qualitative descriptive approach. In an effort to obtain concrete and accountable data information as a basis for the author to compile through several ways, namely *library research*, field *research*, interviews, and documentation. The population in this study was all employees of the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government as many as 120 people while the sample was 15 people who served in the finance department. The data analysis techniques used in this study were carried out through three paths, namely (1) the description stage or orientation stage, (2) the reduction stage, and (3) the selection stage [15]. This is in line with [16] that the analysis stage is the process of systematically searching and compiling data obtained from interviews, field notes, and documentation, by organizing data into categories, describing into units, synthesizing, compiling into patterns, choosing which ones are important and which ones to learn, and making conclusions so that they are easily understood by oneself and others.

## 3. Results

This research has been carried out in BKAD South Sulawesi Province involving 15 respondents, but only 3 people have important positions as reporting and financial transaction analysts, so the three people were used as key respondents in this study. As for the characteristics of such respondents, they are detailed as follows:

**Table 1** Research Respondent Data

No	Name	Age	Education	Work	Position
1	ZA	45	S1	Civil servants	Head of the sub-division of accounting and financial reporting will area. II
2	NA	42	S1	Civil servants	Financial transactions and reporting analyst staff
3	FD	31	S1	Civil servants	Financial transactions and reporting analyst staff

From the table above, it is known that 1 person is the head of the sub-field of accounting and financial reporting of the Wil area. II and 2 staff of the reporting and financial transactions analyst section. Based on the results of the interviews and the results of data analysis that have been carried out in this study, where there are 9 themes based on the research objectives, namely the analysis of financial statements on accountability in government agencies at the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government. The results of the interview can be seen below:

**Table 2** List of Respondents' Questions and Answers

No	Question	Respondents' Answers	
1	Does the agency / or institution where you work present complete financial statements that are in accordance with government accounting standards?	a)	It is already regulated in the Law on local government financial statements, here the complete financial statements in question include the balance sheet, LRA, LO, and LPE and we present a working paper in the OPD and it is reported monthly in a timely manner (ZA, 45 years).
		b)	Financial statements are complete and in accordance with financial standards, because financial statements are said to be complete if they are in accordance with SAP (Government Accounting Standards) (NA, 42 years).
		c)	Yes, we present financial statements in full and according to accounting standards (FD, 31 years).
		Based on the results of the interview above, it can be concluded that the financial statements of the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government are reported in full and in accordance with Government Accounting Standards (SAP), where the complete financial statements include balance sheets, LRA, LO, and LPE.	
2	Are financial statements presented in a timely manner so that they can be used as material in current decision-making?	a)	Well, this is inseparable from the first question, this is the end of the month already warning to enter the report every month, and the deadline is no later than the 10th of the following month (ZA, 45 years)
		b)	Financial statements must be submitted no later than the 10th of the following month, and financial statements are presented and inputted through the application and can be monitored at any time (NA, 42 years).
		c)	Financial statements presented on time must be submitted no later than the 10th of the following month (FD, 31 years).
		Based on the results of the interview above, it can be concluded that the financial statements are presented in a timely manner and must be submitted no later than the 10th of the following month.	
3	Is the information presented in the financial statements tested for correctness?	a)	To test its correctness, we test its correctness through a working paper manually in excel, and we believe its correctness (ZA, 45 years).
		b)	Yes, because in compiling the financial statements of the entity, we give working papers and they have to fill in the working papers first and input in the balance sheet, the balance in the balance sheet is put back into the working paper and there can be seen whether there is a difference or not, whether the balance is balanced or not, so the balance on the balance sheet must be tested again because the balanced one alone is not necessarily true, so we have a working paper to test the correctness of the balance presented (NA, 42 years).
		c)	All the information presented in the financial statements was tested for correctness, because we provided a working paper first before it was confirmed that the fix was to be included in the balance sheet (FD, 31 years).
		Based on the results of the interview above, it can be concluded that all information presented in the financial statements has been tested for correctness.	

No	Question	Respondents' Answers	
4	Can the financial information presented by the agency/institution where he works are understood by the user?	a)	Yes, and if the OPD does not understand we help to provide an explanation so that the financial information presented can be understood and cannot be separated from the working paper presented and there we can explain in the working paper (ZA, 45 years).
		b)	Yes, so far the information presented is very understandable by all elements that do need information (Na, 42 years).
		c)	Yes, all financial information presented by the agency/institution where I work can be understood by everyone who needs such information (FD, 31 years).
		Based on the results of the interview above, it can be concluded that all the information presented in the financial statements can be easily understood by everyone who needs this information.	
5	Is the management of reporting and accountability at the Regional Finance and Assets Agency (BKAD) as SKPD presented openly, quickly, and appropriately to the entire community?	a)	Yes, to be comprehensive to the community it is conveyed by the DPRD as the people's representative and is inseparable from data from BKAD itself (ZA, 45 years).
		b)	Yes, if we consolidate financial statements as SKPD every month, we can publicly state that our financial statements are open to the entire community through the DPRD as community representatives (NA, 42 years).
		c)	Yes, the management and accountability of financial statements are presented openly, quickly and appropriately for the entire community through the DPRD as a representative of the community (FD, 31 years).
		Based on the results of the interview above, it can be concluded that the management of reporting and accountability at the Regional Finance and Assets Agency (BKAD) as SKPD is presented openly, quickly, and appropriately to the entire community through the DPRD as a representative of the community	
6	Is the accounting and accountability process at the Regional Finance and Assets Agency (BKAD) monitored continuously?	a)	Yes, and especially in the field of accounting, the staff has divided its OPD to supervise in overseeing the accountability report every month (ZA, 45 years).
		b)	Yes, in the accounting process we are supervised from the inspectorate through our internal supervisors who are carried out periodically to check the financial statements of BKAD as an agency (NA, 42 years).
		c)	Yes, in the accounting and accountability process we are regularly supervised by the internal supervisor of the inspectorate (FD, 31 years).
		Based on the results of the interview above, it can be concluded that the accounting and accountability process at the Regional Finance and Assets Agency (BKAD) is carried out regular supervision through internal supervisors, but especially in the field of accounting, the staff has been divided into OPDs to supervise in overseeing accountability reports every month.	
7	Is the management in the Regional Finance and Assets Agency (BKAD) accountable to higher authorities	a)	If the higher authority is accountable to the ministry of finance and the ministry of home affairs and to the wider community it is conveyed through the DPRD itself (ZA, 45 years).

No	Question	Respondents' Answers	
	(vertical) and to the wider community (horizontal)?	b)	Vertically, we report financial reports to the minister, so the local government reports to the ministry through the president's representative, horizontally to the DPDR of South Sulawesi Province (NA, 42 years).
		c)	Management at the Regional Finance and Assets Agency (BKAD) is accountable to the ministry of higher authority (vertical) and is also conveyed to the DPRD as a representative of the wider community (horizontal) (FD, 31 years).
		Based on the results of the interview above, it can be concluded that the responsibility of the Regional Finance and Assets Agency (BKAD) for higher authorities ( <i>vertical</i> ) is reported to the ministries of both the Ministry of Finance and the Ministry of Home Affairs as representatives of the president, while the accountability is horizontally reported to the DPRD as a representative of the community. <sup>8</sup>	
8	Do employees at the Regional Finance and Assets Agency (BKAD) make reports to their superiors of every activity or program that has been implemented?	a)	Every employee does report their performance every month because if they do not report the activities carried out every month, then the TPP will not be paid because in the rule there is already a term performance application and there we calculate additional employee income (ZA, 45 years)
		b)	Yes, every month we make an activity report which is all summarized in the Employee Work Target (SKP) which every month must be filled in what has been worked for 1 month, what is our output and performance for the last 1 month (NA, 42 years)
		c)	Yes, every employee in the Regional Finance and Assets Agency (BKAD) makes a report to the superior every month regarding activities or programs that have been implemented and summarized in the form of Employee Work Goals (SKP) (FD, 31 years).
		Based on the results of the interview above, it can be concluded that every employee in the Regional Finance and Assets Agency (BKAD) makes a report every month to the superior regarding activities or programs that have been implemented and summarized in the form of Employee Work Targets (SKP) and if they do not report the activities carried out every month, then the Employee Income Allowance (TPP) is not paid.	
9	Has the submission of reporting at the Regional Finance and Assets Agency (BKAD) been carried out on time in accordance with applicable regulations?	a)	Yes, it should be like this, and if it is not on time then there are sanctions (ZA, 45 years old)
		b)	Yes, it is certain, because the SKPD South Sulawesi report for fiscal year 2021, Alhamdulillah, received the title of Reasonable Without Exception (WTP), by achieving the WTP it means that our financial statements are in accordance with applicable regulations (NA, 42 years).
		c)	Yes, the submission of our reporting has been timely and in accordance with regulations, and Thank God we received the title of Unqualified Fair (WTP) in fiscal year 2021 (FD, 31 years).
		Based on the above background, it can be concluded that the submission of reporting is timely and in accordance with regulations, and received the title of Reasonable Without Exception (WTP) in the SKPD for fiscal year 2021.	

#### 4. Discussion

The results showed that the financial statements in the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government were reported in full and in accordance with Government Accounting Standards (SAP), where the complete financial statements included balance sheets, Budget Realization Reports (LRA), Operational Reports (LO), and Equity Change Reports (LPE) and were presented in a timely manner and must be submitted no later than the 10th of the following month, also the Financial Statement Final Notes (CALK) submitted at the end of each semester and all the information presented in the financial statements have been tested for correctness, can be easily understood by everyone who needs information. This is in accordance with the statement [17] that there are four dimensions of accountability that must be met by public sector organizations, namely; 1) *Accountability for probity and legality*, related to the avoidance of abuse of power, while legal accountability (*legal accountability*) related to the guarantee of compliance with laws and other regulations required in the use of sources of funds, including regulations used in determining policies must follow the rules of law and legality of the government, 2) *Process accountability (process accountability)*, in the implementation of information system tasks and accounting procedures are considered still not good. This can be seen from the absence of an accounting information system that can be accessed by the public to find out the implementation of tasks, especially from the financial side, 3) *Program Accountability (program accountability)*, each management period has programs that must be done in accordance with their respective fields. The program that is run requires the active participation of the entire element. Active management is seen in the presence and progress of the programs that have been planned by each of them. If there is a board member who never attends a meeting without a clear reason, it can be considered that the administrator is inactive and will have an impact on the planned program that cannot run properly, 4) *Policy accountability*, Financial accountability is very important because it is the main highlight of the community. This accountability requires making financial statements to describe financial performance to outside parties. The results of this research are in line with [18] which states that the presentation of regional financial statements has a positive effect on transparency and accountability of regional financial management, while research conducted by [19] states that the presentation of financial statements has a positive and significant effect on the transparency and accountability of regional financial management, where the presence of good financial statements is one of the one factors to increase accountability.

The management of reporting and accountability at the Regional Finance and Assets Agency (BKAD) as SKPD is presented openly, quickly, and appropriately to the entire community through the DPRD as a representative of the community and the accounting and accountability process at the Regional Finance and Assets Agency (BKAD) is carried out regular supervision through internal supervisors, but especially in the field of accounting, the staff has been divided into OPDs to supervise in overseeing the accountability report of each moon. The form of accountability of the Regional Finance and Assets Agency (BKAD) for higher authorities (vertical) is reported to the ministry of both the Ministry of Finance and the Ministry of Home Affairs as a representative of the president, while the accountability of the Regional Finance and Assets Agency (BKAD) is horizontally reported to the DPRD as a representative of the community and the submission of reporting carried out by the Regional Finance and Assets Agency (BKAD) is timely and in accordance with regulation so that the Regional Finance and Assets Agency (BKAD) gets the title of Reasonable Without Exception (WTP) in the SKPD for the 2021 fiscal year.

Financial statements are the basis for measuring the accountability of an agency because they can provide accurate and clear information as a form of accountability. This is because the financial statements show information about the accountability of government agencies needed by the government in making decisions to make management improvements in the implementation of government affairs to be better and maximized. Financial statements are the main tool of accountability of the government to the general public as well as parliament as a form of representation of what is done. According to [20] that an important component in creating accountability for public institutions is the preparation of public sector financial statements. Making appropriate financial reports is a form of transparency needs which is a condition for supporting accountability in the form of government openness due to public resource management activities [21]. The obligation of government agencies is to manage finances and account for the use of their finances in accordance with their main duties and functions based on predetermined strategic planning because transparent and accountable financial statements are a form of accountable financial management. Government accountability is embodied in accountability reports. Accountability is the clarity of the functions, structures, systems, and responsibilities of an agency so that the management runs and is carried out effectively [22].

The results of this study prove that the creation of accountability from government agencies is a condition for the creation of good and reliable government administration. One form of government accountability (accountability) is by presenting quality financial statements. Based on PP No.71 of 2010, government financial statements can be said to be of high quality if the financial statements meet the elements of relevant, reliable, comparable, and understandable. Regional financial statements can also be said to be of high quality if the financial statements get an Unqualified Opinion

(WTP) from the Financial Audit Agency (BPK), if the financial statements get an opinion other than WTP, it can be said that the quality of the financial statements is still not optimal because they have not implemented the Government Accounting Standards (SAP) properly and correctly. The implementation of Government Accounting Standards (SAP) is believed to have an impact on improving the quality of government financial statements, which means that government financial statements will be used as a basis for decision-making and also the realization of transparency and accountability. This is in line with [23] that there are principles of *good government governance*, namely (1) *Accountability*, (2) *Transparency*, (3) *Democracy*, and (4) the *Rule of Law*.

The quality of financial statements can increase accountability to the government because quality financial statements are a form of accountability of the government in carrying out accountability, financial statements are one of the forms of accountability mechanisms and a basis for decision making [24]. Because these financial statements will be used for decision-making, the government's financial statements need to be supplemented with adequate disclosure of information that can influence decisions.

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## 5. Conclusion

The results showed that there is an influence of financial statements on accountability in government agencies at the Regional Finance and Assets Agency (BKAD) of the South Sulawesi Provincial Government, where the quality of financial statements can increase accountability to the government because quality financial statements are a form or accountability of the government in carrying out accountability, financial statements are one form of accountability mechanism and as a basis for decision making. Financial statements are reported in full and in accordance with Government Accounting Standards (SAP), on time, and in accordance with regulations making the Regional Finance and Assets Agency (BKAD) get the title of Unqualified Fair (WTP) in the SKPD for the fiscal year 2021.

Referring to the results of research that has been carried out, accounting or financial employees who are directly involved in the presentation and preparation of financial statements, it should be able to increase their understanding and mastery of Government Accounting Standards in compiling and presenting financial statements so that they can maintain the quality of financial statements so as to increase accountability.

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## Compliance with ethical standards

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### *Disclosure of conflict of interest*

No Conflict of Interest by Authors.

### *Statement of informed consent*

All information obtained from informants in this study has received approval from the informant and is an important part of this research.

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