

The Effect of Human Resources Quality, Good Governance and Internal Control Systems on the Government of Denpasar City Financial Performance

Ni Putu Icha Vellyana Dewi , I Wayan Pradnyantha Wirasedana

Faculty of Economics and Business, Udayana University, Bali, Indonesia

ABSTRACT: This study aims to obtain empirical evidence of the influence of human resource quality, good governance and internal control systems on the financial performance of the Denpasar City government. The sample in this study was the Regional Apparatus Organization (OPD) of Denpasar City totaling 32 OPDs. The sampling method used was nonprobability sampling with purposive sampling technique. The data was collected by distributing questionnaires to 96 respondents and observing non-participants. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that the quality of human resources, good governance and internal control systems on the financial performance of the Denpasar City Government have a positive effect.

KEYWORDS: *quality of human resources, good governance, internal control system, government financial performance*

I. INTRODUCTION

Financial statements are records of a company's financial information during an accounting period that can be used to describe the company's performance. Based on PP. 71/2010 contained in PSAP No.1, the components of financial statements include, Budget Realization Reports, Changes in Budget Excess Balance Reports, Balance Sheet, Operational Reports, Cash Flow Reports, Changes in Equity Reports and Notes on Financial Statements. The purpose of preparing financial statements is to provide information regarding the financial position, performance, and changes in the financial position of a company that is useful for making decisions about its use.

Financial reports that have good quality information value cannot be separated from the resources that produce them. Quality human resources can save time in making financial reports, because these human resources already know and understand what will be done properly and in accordance with their fields so that the presentation of financial statements can be on time. The faster the time to present the financial statements, the better it is for decision making (Roshanti et al., 2014). Besides that, a good financial report cannot be separated from the implementation of a good internal control system. The application of an internal control system can prevent an activity that is not in accordance with applicable regulations so that it can gain efficiency, effectiveness, and can prevent losses to the State (Udiyanti et al., 2014)

Accountability for Regional Government Financial Reports is audited annually by the Supreme Audit Agency of the Republic of Indonesia (BPK RI). The opinion given by (BPK) is a reflection of the quality of financial accountability for the implementation of the Regional Revenue and Expenditure Budget (APBD).

Measuring financial performance needs to be implemented in every local government agency, in addition to using non-financial aspect indicators, to see the ability of the Denpasar City government in managing financial resources optimally or not, it can be measured using financial ratios in this study using four ratios, namely the ratio of effectiveness, Efficiency ratios, compatibility ratios, and dependency ratios on the regional revenue and expenditure budget (APBD) that have been implemented, namely by analyzing the Budget Realization Report (LRA) which consists of the budget for revenue, expenditure, financing (financing).

Research on the relationship between the quality of human resources and regional financial performance has been widely carried out and shows different results. The research results of Zarinah, et.al. (2016) state that the quality of human resources has a partial effect on financial performance (budget absorption) . Riawan (2016) in his research stated that the quality of human resources has a positive and significant effect on financial performance as moderated by the SIMDA regional management information system (information technology).

Sukmaningrum (2012) states that my human resources have a positive and significant effect on financial performance.

The results of this study are contrary to the results of research by Arifai and Abral (2013) showing that human resources have no influence on financial performance, meaning that the high and low quality of human resources is not related to the level of financial performance. In Annisa's (2017) study, good governance has a positive effect on government performance. Tresnawati (2012) at the Bandung City Revenue Service and Trihapsoro (2015) at the Boyolali District SKPD conducted a study on the influence of the government's internal control system on the performance of the study found the same results, the internal control system had an effect on performance. Research conducted by Boritz and Jee (2007) also showed different results, this study found that the internal control system had no effect on performance.

II. LITERATURE STUDY AND HYPOTHESIS DEVELOPMENT

The quality of human resources is the ability of human resources to carry out the tasks and responsibilities given to them based on educational background, training obtained, understanding of their duties, readiness in implementing changes in the way of work and mastery of technology and excellent health. With an educational background that suits his work, one will more easily understand and carry out his duties. Coupled with the training provided from the agency, it makes someone from who can not be able and who has been good for the better. In addition, mastery of technology and good health can also support performance. Thus, the better the quality of human resources, the better the performance of local governments. The results of the study on the quality of human resources positively influenced the financial performance conducted by several researchers. Riawan Research (2016) stated that the quality of human resources has a positive effect on regional financial performance.

Bakotic & Buble (2011) shows that the quality of human resources has a significant positive effect on financial performance, where the higher the quality of human resources has a significant effect on regional financial performance. Similarly, Lismawati research (2012) on the influence of human resource capabilities on the reliability and timing of local government financial reporting states that the ability of human resources affects the reliability and timing of local government financial reporting. Based on the description above, the researchers proposed the following hypothesis:

H1: Human Resources Quality positively affects the Financial Performance of the Denpasar City Government

Good governance has a broad meaning and is understood differently depending on the context (Batubara, 2006). This is due to its relevance to the development of management and public administration operations in line with various societal changes, both on a domestic and international scale. The effective implementation of good governance has great potential in determining the government's financial performance. In Yang and Suartana's research, (2017) shows that good governance has a positive and significant effect on local government performance.

In line with Indriana's research (2017) Good Governance has a significant positive effect on financial performance. In research Nasrun (2018) states that good governance has a significant positive effect on financial performance. Based on the above statement, the second hypothesis in this study is:

H2: Good Governance has a positive effect on Denpasar City Government Financial Performance

The Government Internal Control System is one of the important elements in the management of a public sector organization which is implemented by implementing control procedures. The Government Internal Control System plays a key role in realizing financial accountability and the performance of government agencies. This indicates that the better the implementation of the internal control system, the better the government's financial performance will be.

The results of research on the internal control system have a positive effect on financial performance by several researchers. Nurbaeti (2019) states that both partially and simultaneously the internal control system has a positive and significant impact on the performance of local government officials and the performance of government officials. Tresnawati's research (2012) states that internal control has a positive influence on the performance of the Bandung City Regional Revenue Service. So from this statement the third hypothesis in this study, namely:

H3: The Internal Control System has a positive effect on the Financial Performance of the Denpasar City Government.

III. METHODS

This research was carried out at the Denpasar City government at the Regional Apparatus Organization (ODP) of Denpasar City. The reason for choosing Denpasar City as the research location is because the Denpasar City Government is able to maintain the Unqualified Opinion (WTP) from the Supreme Audit Agency (BPK) successively. The reason for choosing a Regional Apparatus Organization (OPD) is because the organization has the duty to compile, use and report budgets or as implementers of local government budgets.

Based on the Regional Regulation of the City of Denpasar Number 8 of 2016 concerning the Formation and Composition of Regional Apparatus in article 2 it is explained that the district / city Regional Apparatus consists of: Regional secretariat, DPRD secretariat, service inspectorates, agencies, and districts. The population in this study were all of the Regional Apparatus Organizations (OPD) of Denpasar City, amounting to 47 OPDs consisting of; 43 OPD Badikan (Agency, Service, Office) and 4 District OPD. The sample in this study were 32 OPDs in Denpasar City. The sampling method used in this study was a nonprobability sampling method with a purposive sampling technique.

The data analysis technique used in this research is Multiple Linear Regression Analysis. This analysis was carried out using the help of SPSS for windows. Based on the results of the regression analysis, it is in the form of a coefficient for each independent variable. Statistically, this can be measured from the coefficient of determination value, the statistical value of f. The formulation of the linear regression model is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots \dots \dots (1)$$

Information:

Y: Grand Performance

α : Constant Value

β_1 - β_3 : Regression Coefficient

X1: Quality of Human Resources

X2: Good Governance

X3: Internal Control System

e: Error

IV. RESULTS AND DISCUSSION

Multiple linear regression analysis

Multiple linear regression analysis is used to test whether the independent variable has an influence on the dependent variable simultaneously or partially. The calculation of multiple linear regression coefficients was carried out by means of regression analysis using SPSS software. The results of multiple linear regression analysis can be seen in Table 1.

Table 1. Multiple Linear Regression Analysis Test Results

Variabel	Unstandardize Coefficient		Standardize Coefficient	T	Sig
	B	Std. Error	Beta		
(Constant)	3,040	0,002		8,180	0,000
HR Quality	0,972	0,017	0,321	6,811	0,001
Good governance	0,004	0,010	0,246	2,787	0,004
ICS	0,198	0,012	0,412	7,146	0,000

Primary Data, 2021

Based on Table 1, the multiple linear regression equation can be formed as follows.

$$Y = 3.040 + 0.972 X_1 + 0.004 X_2 + 0.198 X_3$$

The Effect of the Quality of Human Resources on Government Financial Performance

Based on the hypothesis testing in Table 1, the variable quality of human resources has a positive effect on the financial performance of the Denpasar City government. This is indicated sig. 0.000 < 0.05, it indicates that H1 is accepted. This shows that the better the quality of human resources, it will have implications for the higher financial performance of the Denpasar City government. Based on the hypothesis test, it shows that the quality of human resources has a positive effect on government financial performance. So that the hypothesis is accepted. This is due to the better quality of human resources, seen from the perspective of educational background, understanding roles and responsibilities, attending job-related skills training, will increase

reliability in the financial management process. Adequate quality of human resources will make it easier for government agencies to manage their finances so that they will improve their performance. The results of this study are in line with research by Riawan (2016), which states that the quality of human resources has a significant positive effect on financial performance.

The Effect of Good Governance on the Financial Performance of Denpasar City Government

Based on the hypothesis testing in Table 1, the variable Good Governance affects the Financial Performance of the Denpasar City Government. This is shown by sig. 0.004 < 0.05, it indicates that H2 is accepted. This shows that the better the implementation of good governance will improve the financial performance of the Denpasar City government. The implementation of good governance aims at the realization of good regional financial management, information disclosure and accountability. The principles of good governance will improve the implementation of financial management in accordance with the rules, having procedures. This is manifested in the form of financial transparency. The results of this study are in line with Nasrun's (2018) research that good governance has a positive effect on the financial performance of local governments.

The Effect of Internal Control Systems on the Financial Performance of the Denpasar City Government

Based on hypothesis testing in Table 4.11, the internal control system variables have a positive effect on the financial performance of the Denpasar City government. This is shown sig. 0.000 < 0.05, it indicates that H3 is accepted. This shows that the better the application of the internal control system will improve the financial performance of the Denpasar City government. The better the internal supervision is carried out, the more it will have a good impact on the performance of local governments. This can be seen in the Denpasar City Government, which from the year it was known, it always received an unqualified opinion (WTP) from the Supreme Audit Agency (BPK). The results of this study support the first hypothesis (H3) which states that the internal control system has a positive effect on the financial performance of the Denpasar City government. This is in line with the research of Vetty Rebecca TH Panjaitan (2015), which shows that there is a positive effect of the internal control system on the performance of the financial department (study on SKPD Dumai City).

Coefficient of Determination

In this study the coefficient of determination is seen through the adjusted R² value. Adjusted R² is used when the independent variables in the study are more than one. (Ghozali, 2016: 96). The adjusted R² results are shown in Table 2 below:

Table 2. Adjusted R² results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,710	0,702	0,700	0,282

Primary Data, 2021

Based on Table 2, it shows that the Adjusted R² value is 0.700. This means that 70.0 percent of the variation in financial performance variables can be explained by the variables of the quality of human resources, good governance, and the internal control system, while the remaining 30.0 percent is explained by other factors not explained in this study.

Model Feasibility Test (F Test)

This test is conducted to determine the feasibility of multiple linear regression models as an analytical tool that tests the effect of independent variables on the dependent variable. The results of the F test are said to be significant if the ANOVA value $\leq \alpha = 0.05$, then the regression model is said to be feasible or the independent variable is able to explain the dependent variable. The results of the Feasibility Model (Test F) are shown in Table 3 below.

Table 3. Model Feasibility Results (F Test)

Model	Sum of Squares	Df	Mean Square	F	Sig
1 Regression	2040,532	3	680,177	8,844	0,000
Residual	7,301	92	0,079		
Total	2047,833	95			

Primary Data, 2021

Based on Table 3, it can be seen that the F value of 8.844 with a significance of 0.000 is smaller than 0.05, this means that the quality of human resources, good governance and the internal control system together have an effect on financial performance at OPD in Denpasar City, so it can be concluded that the model in this study is said to be worthy of research.

Financial Ratio Analysis

Regional Financial Performance Analysis for the City of Denpasar, in this study is a process of assessing the level of progress in the achievement of the implementation of work / activities in Denpasar City during the period 2012-2019. The ratios used in researchers in analyzing the financial performance of Denpasar City in this

study are: PAD effectiveness ratio, regional financial efficiency ratio, compatibility ratio and dependency ratio. The data used in this research is the Denpasar City Government Budget Realization Report. The results of the ratio analysis are:

1) PAD Effectiveness Ratio

The PAD Effectiveness Ratio is a description of the ability of the Regional Government to realize the planned PAD compared to the target set based on the real potential of the region. The better the level of effectiveness ratio, the better the performance of the government. The results of the calculation of the PAD effectiveness ratio can be seen in the following table:

Table 4. Calculation of PAD Effectiveness Ratio for Denpasar City T.A 2012-2019

Fiscal Year	PAD Budgeting (Rp)	Realization of PAD (Rp)	Ratio (%)	Criteria
2012	406.680.887.558,13	511.326.621.036,38	125,73	Effective
2013	586.955.933.816,53	658.974.707.435,78	112,27	Effective
2014	644.117.977.749,00	698.739.758.265,29	108,48	Effective
2015	724.497.965.131,00	776.214.148.513,50	107,14	Effective
2016	740.366.097.386,75	807.042.113.054,39	109,01	Effective
2017	932.703.422.712,27	1.008.710.711.670,60	109,01	Effective
2018	855.076.706.456,00	940.110.334.564,11	109,94	Effective
2019	950.190.475.024,54	1.010.779.481.697,88	106,38	Effective

Based on the calculations in table 4, it can be seen that the financial effectiveness of the Denpasar City government in 2012-2019 has been effective because the value obtained is more than 100%.

2) Regional Financial Efficiency Ratio

The regional financial efficiency ratio illustrates the comparison between the amount of costs incurred to obtain revenue and the actual revenue received. The results of the calculation of the regional financial efficiency ratio can be seen in table 5.

Fiscal Year	Expenditure Realization (Rp)	Revenue Realization (Rp)	Ratio (%)	Criteria
2012	1.309.529.981.957,55	1.379.049.165.949,38	94,96	Efficient
2013	1.537.883.625.295,64	1.547.605.213.107,47	99,37	Efficient
2014	1.648.378.766.626,23	1.727.968.712.800,33	95,39	Efficient
2015	1.582.159.731.371,34	1.786.400.782.070,76	88,57	Efficient
2016	1.684.628.687.354,82	1.943.164.609.042,46	86,70	Efficient
2017	1.967.311.318.271,58	2.058.136.261.219,33	95,59	Efficient
2018	1.900.199.898.487,32	2.121.040.458.231,59	89,59	Efficient
2019	2.055.142.986.563,43	2.193.530.987.449,51	93,69	Efficient

Table 5. Calculation of Regional Financial Efficiency Ratio 2012-2019

Based on the calculation of table 5, it can be seen that the financial efficiency of the Denpasar City government in 2012-2019 has been efficient. This is due to the large difference between income and expenditure.

3) Conformity Ratio

The compatibility ratio illustrates how local governments prioritize their optimal allocation of funds for operating and capital expenditures. The results of the compatibility ratio calculation can be seen in table 6. below as follows:

Table 6 Calculation of the Conformity Ratio of the City of Denpasar T.A 2012-2019 (Capital Expenditures)

Fiscal Year	Total Expenditure (Rp)	Realization of Operational Expenditures (Rp)	Ratio (%)
2012	1.309.529.981.957,55	1.083.902.642.157,55	82,77
2013	1.537.883.625.295,64	1.253.207.170.712,45	81,49
2014	1.648.378.768.626,23	1.385.268.397.095,23	84,04
2015	1.582.159.731.371,34	1.389.760.017.521,34	87,84
2016	1.684.628.687.354,82	1.422.205.469.503,07	84,42
2017	1.967.311.318.271,58	1.494.217.734.453,60	75,95
2018	1.900.199.898.487,32	1.641.596.082.079,19	86,40
2019	2.055.142.986.563,43	1.761.407.661.975,81	85,71

Based on the results of the calculation of the table above, it can be seen that in 2012 the ratio was 82.77%, then in 2013 it decreased to 81.49%, in 2014 and 2015 there was an increase of 84.04% and 87.84%, and in 2016 and 2017 again decreased, namely 84.42% and 75.95% and increased again in 2018, namely 86.40% and again decreased in 2019, namely 85.71%.

Table 7. Calculation of the Government Conformity Ratio Denpasar City T.A 2012-2019 (Capital Expenditure)

Fiscal Year	Total Expenditure (Rp)	Realization of Operational Expenditures (Rp)	Ratio (%)
2012	1.309.529.981.957,55	206.143.713.715,00	15,74
2013	1.537.883.625.295,64	254.008.352.591,00	16,52
2014	1.648.378.768.626,23	234.041.721.656,00	14,20
2015	1.582.159.731.371,34	192.319.520.759,00	12,15
2016	1.684.628.687.354,82	257.667.927.152,75	15,29
2017	1.967.311.318.271,58	251.636.966.746,76	12,80
2018	1.900.199.898.487,32	258.408.656.629,45	13,60
2019	2.055.142.986.563,43	293.700.082.214,62	14,30

Based on the results of calculations in table 7, it can be seen that the compatibility ratio of the capital expenditure of the Denpasar City government in 2012 was 15.74% and increased in 2013, namely 16.52% and decreased in 2014 and 2015, namely 14.20% and 12, 15% and in 2016 it increased to 15.29 and in 2017 it decreased to 12.80% and increased in 2018 and 2019, namely 13.60% and 2019 14.30%.

4) Dependency Ratio

The ratio of regional financial dependence shows the level of dependence of local governments on the central government. The results of the calculation of the regional dependency ratio can be seen in table 8.

It is known that the financial ratio of the Denpasar City government in 2012 was 61.65, which was the year with the highest ratio in the last 8 years and the lowest ratio in 2019.

Table 8. Calculation of the City of Denpasar T.A 2012-2019 Dependency Ratio

Fiscal Year	Realization of Transfer Income (IDR)	Realized Local Revenue (Rp)	Ratio (%)	Criteria
2012	850.258.160.852,00	1.379.049.165.949,38	61,65	Very Good
2013	886.587.608.545,69	1.547.605.213.107,00	57,29	Very Good
2014	1.024.868.882.535,04	1.727.966.712.800,33	59,31	Very Good
2015	1.095.503.635.114,84	1.786.400.782.070,76	61,32	Very Good
2016	1.060.700.254.610,07	1.943.164.609.042,46	54,59	Very Good
2017	1.020.997.493.648,73	2.058.136.261.219,33	49,61	Good
2018	1.089.911.143.436,15	2.121.040.458.231,59	51,39	Very Good
2019	1.086.885.500.722,67	2.193.530.987.449,51	49,55	Good

According to the calculation of the regional financial dependency ratio, the Denpasar City government can be said to still depend on the central government. Much of the total regional income comes from transfer income. This indicates that the Denpasar City government has not been able to maximize local revenue in obtaining regional income.

Discussion on Financial Performance Ratio Analysis of Denpasar City Government

1) PAD Effectiveness Ratio

Through the effectiveness ratio analysis, it can be seen how much the realization of regional revenue against the target should be achieved in a certain period. With the targeting of regional revenue realization, it is intended to encourage the performance of local governments in achieving high regional revenues. The level of effectiveness of the Denpasar City Government for the years 2012-2019 has decreased. Although the effectiveness ratio has decreased, the effectiveness ratio for 2012 to 2019 is still in the effective category because it is above 100%. This shows that the government of Denpasar City can be said to have a good financial performance in increasing regional income. To maintain this, the Denpasar City government must continue to optimize the revenue potentials that already exist or are owned by the region. Good supervision and improvement of the quality of human resources are needed in order to increase PAD.

2) Efficiency Ratio

The smaller the regional financial efficiency ratio, the better the local government's financial performance. For this reason, the regional government needs to calculate carefully how much it costs to realize all the revenue it receives so that it can be seen whether the revenue collection activity is efficient or not. The efficiency level of the Denpasar City government for 2012-2019 is included in the efficiency category, because the efficiency ratio is below 100%. This means that the Denpasar City government has been able to reduce the amount of regional expenditure each year. This is related to the fact that the Denpasar City government continues to optimize the quality of human resources, good governance and internal control systems in financial management to make it more efficient.

3) Conformity Ratio

The table shows that most of the funds owned by local governments are still prioritized for operational needs. This causes the ratio of capital expenditure to be relatively small. This can be seen from the average ratio of operating expenditures, which is still much higher than the average capital expenditure ratio. The large allocation of funds for operational expenditures is mainly due to the large amount of funds allocated for personnel expenditures. With this, it can be shown that the Denpasar City government is more inclined towards routine expenditures to fulfill government activities.

4) Dependency Ratio

The ratio of regional financial dependence shows the level of dependence of local governments on the central government. According to the calculation of the ratio of regional financial dependence, the Denpasar City government is still highly dependent on the central government. Much of the total regional income comes from transfer income. To overcome this, local governments must be able to optimize revenue from their existing potential revenue.

CONCLUSION

The results showed that the quality of human resources, good governance and internal control systems had a positive effect on government financial performance. The implications of the research were able to provide additional knowledge, references and considerations for the Denpasar City Government in the financial management process and improve its financial performance. Quality human resources need to be improved in order to be able to produce quality financial reports so that they will be able to increase effectiveness in improving financial performance. If the quality of human resources, good governance and internal control systems can be implemented and implemented properly, it will have a huge impact in improving the financial performance of the Denpasar City Government.

Based on the BPK audit findings, there are still weaknesses regarding the internal control system, namely budgeting errors in capital expenditures and inadequate administration of fixed assets in several OPDs in Denpasar City, so that the suggestions that can be given are the Regional Government Budget Team, evaluating the appropriateness of the classification of the proposed expenditure budget. submitted by the Denpasar City Public Workers and Public Housing Office, and the Health Service, Education, Youth and Sports Office, the Denpasar City Public Workers and Public Housing Office, conducted an assessment and recording of unrecorded equipment and machinery assets.

REFERENCES

- [1]. Agustina, Oesi, (2013). "Analisis Kinerja Keuangan Daerah dan Tingkat Kemandirian Daerah di Era Otonomi Daerah : Studi Kasus Kota Malang", *Jurnal Universitas Brawijaya*
- [2]. Anggreni, Ni Made Mei., Widanaputra, A.A.G.P., & Putri, I. G. A. M.A.D.(2018). Pengaruh Good Governance dan Kompetensi Sumber Daya Manusia pada Kualitas Laporan Keuangan di Kota Denpasar. *E-Jurnal Akuntansi Universitas Udayana*, 22(1), 352–380.
- [3]. Annisa, Vivid. (2017). Pengaruh Sistem Akuntansi Keuangan Daerah, Pengelolaan Keuangan Daerah, Dan *Good Governance* Terhadap Kinerja Pemerintah Daerah (Studi Pada Satuan Kerja Perangkat Daerah Kota Pekanbaru). Volume 5 Nomor 2

- [4]. Arens, et al. (2008). *Auditing and Assurance Service: An Integrated Approach*. Edisi Dua Belas, Erlangga, Jakarta.
- [5]. Arfianti, Dita, (2011). Analisis Faktor-Faktor Yang Mempengaruhi Nilai Informasi Pelaporan Keuangan Pemerintah Daerah (Studi Pada Satuan Kerja Perangkat Daerah Di Kabupaten Batang). *Jurnal Akuntansi*. Semarang.
- [6]. Arifai, Muhammad dan Abral, Edi. (2013). Faktor yang mempengaruhi Implementasi Kinerja Keuangan Pemerintah Daerah. *Jurnal Ekonomi dan Bisnis*. Dosen Jurusan Tata Niaga Politeknik Negeri Lhokseumawe Vol.14, No.1: 1-9
- [7]. Badan Litbang Depdagri RI dan FISIPOL–UGM, (1991), *Pengukuran Kemampuan Keuangan Daerah Tingkat II Dalam Rangka Otonomi Daerah Yang Nyata Dan Bertanggung Jawab*, Jakarta
- [8]. Bakotic, Danaica & Buble, Marin. (2011). *Relationship between Knowledge Worker's Participations and Organizational Perfomance*. *Ekonomiska istrazivanja*, Vol.24, No.3:115-130
- [9]. Batubara, Alwi Hasyim. (2006). Konsep *Good Governance* dalam Konsep Otonomi Daerah. *Jurnal Analisis Administrasi dan Kebijakan*, 3 (1), hal. 1-6.
- [10]. Boritz, E., dan Jee H. L. (2007). *Control Weaknesses, IT Governance and Firm Performance*. Paper. University of Waterloo
- [11]. Chen, Chung-Jen dan Jing-Wen Huang. (2009). *Strategic HumanResource Practices and Innovation Performance — The Mediating Role of Knowledge Management Capacity*. *Journal of Business Research*, 62, hal. 104–114
- [12]. Delanno, Galuh Fajar dan Deviani. (2013). Pengaruh Kapasitas SDM, Pemanfaatan TI dan Pengawasan Keuangan terhadap Nilai Informasi Pelaporan Keuangan Pemerintah Daerah. *JurnalWRA*, 1(1): 21-46.
- [13]. Ghozali, I. (2012). *Aplikasi analisis multivariat dengan program SPSS*. Badan Penerbit Universitas Diponegoro: Semarang
- [14]. Ghozali, I. (2016). *Aplikasi analisis multivariat dengan program SPSS*. Badan Penerbit Universitas Diponegoro: Semarang
- [15]. Halim, Abdul. (2007). *Akuntansi Sektor Publik, Akuntansi Keuangan Daerah*. Jakarta: Salemba Empat
- [16]. Hasyim, A. Dardiri. (2014). Good Governance dan Piagam Madinah. *Seminar Nasional dan Call for Papers UNIBA*.
- [17]. Indriana.(2017). Pengaruh Good Governance terhadap Kinerja Keuangan Pemerintah Daerah Kabupaten Pangkajene dan Kepulauan. *Jurnal Ekonomi Invoice Fakultas Ekonomi dan Bisnis UNISMUH*.
- [18]. Jensen, Michael C. Dan W.H. Meckling. (1976). “Theory of The Firm: Managerial Behavior, Agency Cost and Ownership Structure”. *Journal of Financial Economics* 3. hal. 305-360
- [19]. Jones, M. J. (2008). *Internal Control, Accountability and Corporate Government: Medieval and Modern Britain Compared*. *Accounting, Auditing and Accountsbility Journal*. Vol 21, No 7, pp. 1052-1075
- [20]. KNKG.(2006).”*Pedoman Umum Good Corporate Governance Indonesia*”.Jakarta: Komite Nasional Kebijakan Governance
- [21]. Kurniawati, Nova, dan Vidya Vitta Adhivinna. (2014). Analisis Penerapan Konsep *Value For Money* Pada Pemerintah Kabupaten Bantul. *Jurnal Universitas PGRI Yogyakarta*.
- [22]. Lismawati. (2012). Pengaruh Kemampuan Sumber Daya Manusia Terhadap Keterandalan Dan Ketepatanwaktuan Pelaporan Keuangan Pemerintah Daerah. *Jurnal Ekonomi Dan Perencanaan Pembangunan* Vol. 04 No. 04 Juli –Desember 2012: 23-31.
- [23]. Mahmudi, (2010), *Manajemen Kinerja Sektor Publik*, UPP STIM YKPN, Yogyakarta.
- [24]. Mahsun.(2012). *Pengukuran Kinerja Sektor Publik*, Yogyakarta: BPF.
- [25]. Mardiasmo. (2002). *Akuntansi Sektor Publik*. Yogyakarta. ANDI
- [26]. Nasrun. (2019), Pengaruh Good Governance Terhadap Kinerja Keuangan Pemerintah Daerah Kabupaten Pangkajene Dan Kepulauan: *Jurnal imiah ekonomi, manajemen dan akuntansi*, vol.8 no.1 2019
- [27]. Nawawi, Hadari. (2016). *Evaluasi dan Manajemen Kinerja di Lingkungan Perusahaan dan Industri*.Yogyakarta: Gadjah Mada University Press
- [28]. Nofiantia, Leny dan Novie Susanti Suseno.(2014). *Factors Affecting Implementation of Good Government Governance (GGG) and Their Implications Towards Performance Accountability*. *Procedia - Social and Behavioral Sciences*, 164, hal. 98 – 105.
- [29]. Nurbaeti, Trianda. (2019). Pengaruh *Good Governance*, Sistem Pengendalian Intern Pemerintah (SPIP) terhadap Kinerja Aparatur Pemerintah Daerah dan Implikasinya Pada Pelayanan Publik (Studi Kasus pada Pemerintah Kabupaten Garut). IRWNS Polban, pp. 1300-1311
- [30]. Riawan (2016). Pengaruh Kualitas Sumber Daya Manusia Dan Kualitas Anggaran Terhadap Kinerja Keuangan Daerah Yang Dimoderasi Dengan SIMDA Pada SKPD Kabupaten Buton Utara

- [31]. Roshanti, Arina., Edy Sujana, dan Kadek Sinarwati. (2014). Pengaruh Kualitas SDM, Pemanfaatan TI, dan Sistem Pengendalian Intern Terhadap Nilai Informasi Pelaporan Keuangan Pemerintah Daerah. *e-Journal S1 Ak Universitas Pendidikan Ganesha Jurusan Akuntansi Program S1* (Volume 2 No:1 Tahun 2014).
- [32]. Sagara, Yusar. (2015). *The Effect of Implementation Accounting Information System and Competence of Human Resources on the Quality of Financial Reporting*. *Research Journal of Finance and Accounting*, 6 (10), hal. 111-115.
- [33]. Sarwenda Biduri. (2018). *Buku Ajar Akuntansi Sektor Publik*. Sidoarjo: Universitas Muhammadiyah Sidoarjo
- [34]. Sudiaranti, Ni Made, dkk.. (2015). Pengaruh Kompetensi Sumber Daya Manusia Pada Penerapan Sistem Pengendalian Intern Pemerintah dan Standar Akuntansi Pemerintah Serta Implikasinya Pada Kualitas Laporan Keuangan Pemerintah Daerah. *Simposium Nasional Akuntansi 18. Universitas Sumeatera Utara*
- [35]. Sugiyono. (2018). *Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D)*. Bandung: Alfabeta
- [36]. Sugiyono. (2020). *Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D)*. Bandung: Alfabeta
- [37]. Sukmaningrum., Fadhila, Lubis (2012) “Standar Akuntansi Pemerintahan Dan Sistem Pengendalian Intern Sebagai Anteseden Kualitas Laporan Keuangan Pemerintah Daerah”, *jurnal ISSN : 1693-4482. STIE STEMBI*
- [38]. Tresnawati, Reni. (2012). Pengaruh Efektivitas Pengendalian Internal Terhadap Kinerja Instansi Pemerintah Di Dinas Pendapatan Daerah Kota Bandung. *Prosiding Seminar Nasional Program Studi Akuntansi Fakultas Ekonomi Universitas Widyatama*. Bandung
- [39]. Trihapsoro, Argo (2015), Pengaruh Kualitas Sumber Daya Manusia, Pemanfaatan Teknologi Informasi Dan Sistem Pengendalian Intern Pemerintah Terhadap Kinerja Pemerintah Daerah. Universitas Muhammadiyah Surakarta
- [40]. Udiyanti, Ni Luh Nyoman Ari., Anantawikrama Tungga Atmadja, dan Nyoman Ari Surya Darmawan. (2014). Pengaruh Penerapan Standar Akuntansi Pemerintahan, Sistem Pengendalian Internal, dan Kompetensi Staf Akuntansi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah. *e-Journal S1 Ak Universitas Pendidikan Ganesha Jurusan Akuntansi Program S1* (Volume 2 No:1 Tahun 2014)
- [41]. Utama, Made Suyana. (2016). *Buku Ajar Aplikasi Analisis Kuantitatif (Edisi Keenam)*. Denpasar: Fakultas Ekonomi dan Bisnis Universitas Udayana Denpasar.
- [42]. Yang, M Rayindha Prasatya., Suartana, I. W. (2017). Pengaruh Good Governance, Pengelolaan Keuangan Daerah dan Sistem pengendalian Intern Pemerintah pada Kinerja Pemerintah Daerah. *E-Jurnal Akuntansi Universitas Udayana*, 21(2), 1346–1372.
- [43]. Zarinah, M., Darwinis dan S. Abdullah. (2016). Pengaruh perencanaan anggaran dan kualitas sumber daya manusia terhadap tingkat penyerapan anggaran satuan kerja perangkat daerah kabupaten Aceh Utara. *Journal of Accounting*. 5 (1).