

**The Effect of Government Internal Control System on Regional Financial Accountability**Fiesty Utami[✉], Gerry Ganika

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Universitas Sultan Ageng Tirtayasa, Indonesia

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KeywordsInternal Control; West
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Path Analysis**Abstract**

The aims of this research is to examines the effect of government internal control system on regional financial accountability partially and simultaneously and using West Java Province as a case study. A quantitative approach utilized in this research. The population is all financial division employees in all 47 OPD in West Java Province. The data collected from 85 respondents as the sample by giving them a questionnaire instrument. This research uses SPSS 20 software to do path analysis in analyzing data. Monitoring (X5), Communication and Information (X4), Control Activities (X3), Risk Assessment (X2), and Control Environment (X1) are the independent variables, whereas financial accountability (Y) is the dependent variable. The result indicates that the government internal control system affects 53.5% simultaneously positive and significant on financial accountability. That means a rising government internal control system would rising regional financial accountability. Partially, control and monitoring activities significantly positive in affecting financial accountability. However, control environment, risk assessment, communication and information partially does not significantly impact financial accountability in West Java Province. This paper would be great if the researchers add intervening variables like financial statement or some more dependent variables, which can be used for the future research.

How to Cite

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[✉] Correspondence Address:
E-mail: fiesty.utami@untirta.ac.id

INTRODUCTION

There are a lot of regulations made by the government in order to regulate all citizens to obey the rules so that the citizens behave in an orderly manner and prosperous. Two of the regulations are Kepmendagri Number 29 of 2002 and Permendagri Number 33 of 2019. The Kepmendagri Number 29 of 2002 regulates Instruction for the Management, Accountability and Regional Finance Administration. Meanwhile, Permendagri No. 33 of 2019 is a guideline about Regional Budget Preparation for the Fiscal Year of 2020. APBD (Regional Income and Spending Budget) and SAKD (System of Regional Financial Accounting) are made based on these two regulations.

The regional government regulates and manages government affairs on its own according to the principles of autonomy and co-administration, and carries out the widest possible volition in order to increase public services, public welfare, and regional struggle. In carrying out their governmental activities, local governments carry out strategic management by allocating public funds for the benefit of their own citizens. These activities are inspected by the Inspectorate and the BPK (Audit Board of Indonesia).

Governments as the party who are given power by the citizens should have an obligation to account for the power given to them. Local government has to implement financial management in well ordered manner, as well as West Java Province. In 2020, West Java Province got WTP (Unqualified) opinion from the BPK (Audit Board of Indonesia) for its financial report. This is the 9th time. The BPK (Audit Board of Indonesia) investigated 2019 fiscal year financial records about the action plan that has been applied by the West Java Province.

However, there are some problems and weaknesses in the financial records that should be concerned and repaired by that local government. There are stipulation of the stock and money spending allocation, confused administration of property, plant, and equipment (fixed assets), deficiency in using local government property, and they found the

local government paid extra payments in buying several goods and services. These weaknesses show that the procurement controllers in West Java Province are still insufficient, and the local government needs to optimize internal control.

The Government Regulation No. 60 of 2008 concerning the System Government Internal Control System has been implemented for all government environment both central and local. As stated in PP Number 60 of 2008, there are 5 (five) components internal control system in government; monitoring, risk assessment, communication and information, activities of control, and control environment. To build a government internal control, the government needs to make the control environment stronger. Then, this control environment would support other components. Control environment could help to encourage supporting ethos, authority delegation, commitment of competence, and structure of organization based on th needs. Not only that, control environment could also sustain affinity with the local government.

In PP No. 60 of 2008, we could see the explanation of risk assessment in government internal control system. The risk assessment consists of risk analysis and risk identification. The local government does risk identification using sufficient mechanism and suitable methodology. Risks can be caused by external factors as well as internal factors that can cause uncertainty in achieving the desired goals and objectives. Meanwhile, the local government do risk analysis in order to identify whether the government has achieved its goals or not.

The control activities should be matched with the local government main functions. Control activities are the actions required to overcome risk then the establishment and procedures implementation for making sure that the institution did actions to overcome risks. These control activities are useful for ensuring that management directives have been followed by all employees. Main control activities include reviewing the performance of the regional apparatus organization, physical control over assets, authorization, transactions, accurate and timely recording, and presentable documentation.

Communication is the process of delivering messages or information using certain symbols or symbols either directly or indirectly to get feedback. Information is data that has been processed which can be used for decision making in the context of doing the Ministry of Defense duties. Information and communication is the implementation of information on reports and evaluation of the implementation of work programs and budgets as well as performance reports. Information must be recorded and reported to the regional apparatus organization in a timely manner.

Monitoring is needed so that we know whether the activities in the organization or Institution is in accordance with the plan or not. So that if there is an activity or thing that goes wrong, we can find out earlier and can avoid the problems it could cause. Communication activities consume more time for the audit committee than information and communication activities and control activities (Weickgenannt, Hermanson, & Sharma, 2021).

The accountability is one of responsibility for the community (Mulyana, 2006). The state has given the authority assigned by regulation to local governments to use its resources, which these resources must be used to create services and meet constituent needs, and the local government is responsible for this to the community. Nurhayati (2015) suggests that accountability is carried out by the party receiving the asset or the party given responsibility, which is then given the responsibility to the stakeholders. Accountability for government programs is as material for stakeholders in making their decision (Istikhomah & Asrori, 2019).

The Accounting System must be arranged neatly and in agreement with predetermined rules. Local governments will find it easier to account for all activities and programs to stakeholders if the government has implemented good internal control. Some researches saw that government internal control system do not affect regional financial accountability (Herlina, Taufik, & Nasir, 2021). However, some argue that government internal control system gives positive effect on the financial accountability and it is significant (Nugraha, 2011; Afiah &

Azwari, 2015; Widyaningsih, 2015; Kartikawati, 2016; Martini, Lianto, Hartati, Zulkifli, & Widyastuti, 2019; Dewi, Nasfi, & Yuliza, 2021; Noor, Fidiana, & Handayani, 2021).

More specifically, other research on internal control and accountability found that government internal control system does positively affect regional financial accountability, but it is not significant (Santoso, 2016). Other result studies explained that government internal control system significantly gives negative effect on Financial Statement Accountability (Purbasari & Bawono, 2017). This shows that this *research* with the topic of internal control and accountability shows various and different research results, depending on several things that are the object of research. a control system that is planned and executed properly will produce a system that can be accountable to stakeholders (Sari, Ghozali, & Achmad, 2017).

Controlling ensures that all assets and resources of the regional government are used efficiently and effectively to achieve the goals of the regional government itself and to fulfill good governance. We can pay attention to the activities carried out by an organization, namely the local government to assess the level of accountability of the local government. The control activities carried out by the regional government are by separating adequate duties between employees and between departments, authorizing transactions that occur, recording transactions and events as well as adequate documents as evidence of transaction records, which, if carried out properly, will obtain audit results that also good, namely the results of external auditors that are relevant to regional government financial reporting.

Following efforts to develop regional government financial accountability. If the organization's activities run smoothly, namely in accordance with established procedures, the local government will have no difficulty in identifying obstacles and then fixing them. This will certainly increase the accountability of the regional government. Based on the description that has been mentioned, this research aims to see the effect of government internal control system in West Java Province, which includes

information and communication, risk assessment, control in environment, monitoring, and control activity simultaneously and also partially on regional financial accountability in West Java Province.

METHODS

We collected data by distributing a research questionnaire to several people and conducting research with a quantitative approach. The questionnaire distributed is a closed questionnaire. This closed questionnaire presents a list of statements accompanied by possible answers for the respondent to choose from, namely the Likert scale. Sampling was done by calculating the Proportionate Stratified Random Sampling from Umar (2016). The results of these calculations indicate that the sample that can be selected is a minimum of 12 DPOs from a population of 47 DPOs. By using a purposive sampling method, we took a sample of 17 OPDs, and based on the proportionate stratified random calculation method, a sample of 17 OPDs could be taken. From each of the 17 OPDs, the writer gave a questionnaire to 5 employees of the finance department, so that there were 85 employees as respondents of this research.

The influence of the variable X can be investigated its effect on Y by means of the path coefficient (path analysis). Variable X has sub-variables X, namely: Monitoring as X5, Communication and Information as X4, Control Activities as X3, Risk Assessment as X2, Control Environment as X1. Which is, P_{YX1} means $i = 1,2,3,4,5$. The equation is presented below:

$$Y = P_{YX1}X_1 + P_{YX2}X_2 + P_{YX3}X_3 + P_{YX4}X_4 + P_{YX5}X_5 + \sum$$

Each component of this internal control (X1, X2, X3, X4 and X5) was suspected of being interrelated, so we decided to use the path analysis method. We can see patterns of relationships between variables, as well as see indirect and direct relationships. Ms. Excel is used to tabulate the research data. The software used in this research is the SPSS 20 software.

RESULTS AND DISCUSSION

As previously stated, the independent variables in this research were monitoring as X5, information communication as X4, control activities as X3, risk assessment as X2, and control environment as X1. The dependent variable in this research is the financial accountability of West Java Province, namely as variable Y. The validity test is done by totaling the correlation score of each item in question (Pearson product moment). The degrees of freedom used are 83 obtained from $n-2$. The r_{table} value is 0.213. The results of the validity test show that all items are valid because the r table is smaller than the r table.

Table 1. Result of Multicollinearity Test Coefficients^a

Model	Unstd. Coeff		Std. Coeff	Collinearity		
	B	Std. Error	Beta	t	Sig.	Tolerance
1(Constant)	21,4674,154			5,168,000		
X ₁	,011	,221	,007	,051	,960,296	3,376
X ₂	1,064	,692	,174	1,538	128,458	2,182
X ₃	,627	,308	,332	2,036	045,222	4,514
X ₄	,923	,644	,145	1,432	156,576	1,737
X ₅	,979	,425	,234	2,302	024,572	1,748

a. Dependent Variable: Y

Source: primary data processed, 2020

The reliability test results show that the Cronbach's Alpha value of all these items is greater than 0.7. Thus, we can see that the respondents' statements obtained are relatively consistent and the statement items have a high level of reliability. The Kolmogorov-Smirnov test to test for normality gave the result that the value of Kolmogorov-Smirnov was 1.1421. It was not significant. We can say that the remains data of this research are normally distributed.

To test is there any correlation exist between internal control components, a multicollinearity test is performed. The test results in Table 1 show that there is no internal control variable with less than 0.1 tolerance value. No internal control variable has a correlation with a value bigger than 95%. The test results also show that there is no serious multicollinearity because there is no component of the internal control variable with a VIF greater than 10.

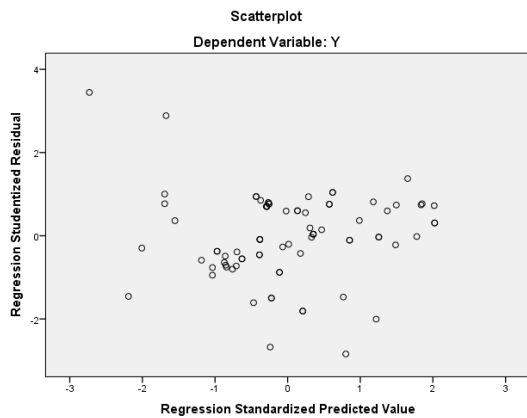


Figure 1. Result of Heteroscedasticity Test

Source: primary data processed, 2020

Figure 1 about the result of heteroscedasticity shows that the dots diffuse hapazardly and without setting up a particular pattern. Thus, the regression model is suitable for use in this research.

Hypothesis Testing Results

This research tested the research hypothesis with the path coefficient shown in Figure 2:

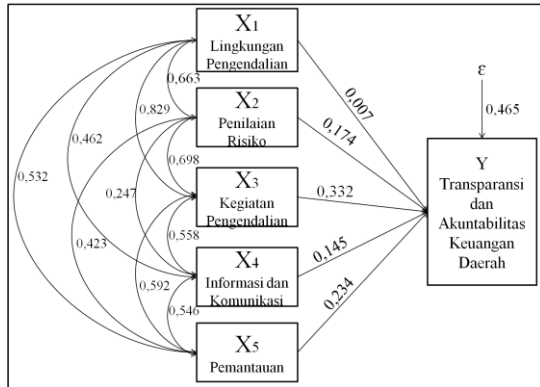


Figure 2. Path Diagram

Source: primary data processed, 2020

The correlation that occurs between internal control variables has a positive correlation (can be seen in Figure 2). The path diagram illustrates the correlation value: X1 with X5 for 0.532, X1 with X3 for 0.829, X1 with X2 for 0.663, X1 with X4 for 0.462, X2 with X5 for 0.423, X4 with X5 for 0.546, X2 with X3 for 0.698, X3 with X4 for 0.558, X2 with X4 for 0.247, with then X3 with X5 for 0.592. Figure 2 illustrates X₅ with Y for 0.234, X₄

with Y path for 0.145, X₃ with Y path for 0.332, X₂ with Y path for 0.174, and X₁ with Y for 0.007. Here is the equation:

$$Y = 0,007X_1 + 0,174X_2 + 0,332X_3 + 0,145X_4 + 0,234X_5 + 0,465\epsilon$$

The regression coefficient value of the internal control variable, namely risk assessment (X₂) on regional financial accountability variable, means that if the risk assessment component (X₂) rises by a unit, regional financial accountability (Y) would also rise by 0.174, it is 17.4%. The coefficient is positive, means that the independent variable, namely risk assessment (X₂) and accountability as the dependent variable (Y), is positively related. Increased risk assessment (X₂) will increase financial accountability in West Java Province (Y). The immensity of the direct and simultaneous influence of government internal control system on financial accountability is shown through the structural path analysis, which is 53.5%. Meanwhile, the remaining influence of 46.5% is influenced by other factors that affect regional financial accountability. The effect of variable X on Y, either directly or indirectly, is carried out by analysis of path.

Table 2. The Results of Regression

Model Summary				
Model R	R Square	Adj. Square	RStandard Error of the Est.	
1	,731 ^a	,535	,505	6,93238

Predictors: (Constant), X₅, X₄, X₃, X₂, X₁

Source: primary data processed, 2020

R_{square} value of 0.535 shows the simultaneous effect of Government Internal Control System and regional financial accountability in West Java Province. The coefficient of determination with a value of $r^2 \times 100\% = 0.535 \times 100\%$, in order to obtain the coefficient of determination in this research which shows the simultaneous immensity effect of 53.5%. Hypothesis testing shows that the variable affects the Y variable by 53.5%, while the remaining 46.5% is influenced by other components. This means that government

internal control system has a positive effect (if the local government improves internal control, the regional financial accountability will also increase).

Table 3. F Test of X₁, X₂, X₃, X₄, and X₅ on Y Variable ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regress.	4363,047	5	872,609	18,157	,000 ^b
Residual	3796,576	79	48,058		
Total	8159,624	84			

a. Dep. Variable: Y

b. Predictors: (Constant) X₁, X₂, X₃, X₄, X₅

Source: primary data processed, 2020

The hypothesis:

H_a : $PYX_1 \neq PY_{Xk} = PY_{\epsilon} = 0$

H₀ : $PYX_1 = PY_{Xk} = PY_{\epsilon} = 0$

H₃: Government Internal control System simultaneously and positively affects regional financial accountability in West Java Province

H₀: Government Internal Control System does not simultaneously and positively affect regional financial accountability in West Java Province

As we can see in Table 3, the F value is 18.157 and the probability value of this research is (sig) = 0.000. The decision was taken, the hypothesis H₀ was rejected, because the test results showed that the sig value was smaller than 0.05. Then, the results of individual testing with the Beta Standardized Coefficient number show that the immensity of the influence of vX₂ and X₁ variables on Y variable. Testing the Effect of Internal Control as an Independent Variable on Regional Financial Accountability Variables as a Dependent Variable is taken by using the t test. Results of individual test are presented in Table 4 accompanied by indirect and direct effects.

Table 4. Path Analysis Result

Information	Path	Influence
The path coeff. of X ₁ to Y	P _{Y1X1}	0,0042
X ₂ to Y	P _{Y1X2}	0,0949
X ₃ to Y	P _{Y1X3}	0,2253

X ₄ to Y	P _{Y1X4}	0,0731
X ₅ to Y	P _{Y1X5}	0,1374
Multiple determination coeff.	R ² Y ₁ .X ₁ ...X ₅	0,5349
The determination coeff. of the external variables on Y	P ² _{Ye}	0,4651

Source: 2020, primary data processed

The dependent variable affects partially the other dependent variable can be tested by using the Beta Standardized Coefficient number test and t test. Table 5 shows the test results using the SPSS application. Using degree of freedom of 0.05, then we get a level of significance 0.05, so the t-table is 1.989. The research value of X₁ is 0.051. If the t table value is compared with the research value, then we will find out that the t table value (1.989) is higher than the research t (0.051). So the Sig value is 0.6 for the control environment variable. In addition, the value of probability is 0.05, it is less than the Sig 0.960. So that H_a is approved, while H₀ is rejected. We can see that the control environment (X₃) gives no significant impact on Regional Financial Accountability in West Java Province. The comparisons were continued for the other four X variables.

Table 5. SPSS Coefficient Results

Model	Coefficients ^a			
	Unstd. Coef	Std. Coef	T	Sig.
	B	Std. Error	Beta	
1	21,467	4,154		5,168,000
X ₁	,011	,221	,007	,051 ,960
X ₂	1,064	,692	,174	1,538,128
X ₃	,627	,308	,332	2,036,045
X ₄	,923	,644	,145	1,432,156
X ₅	,979	,425	,234	2,302,024

Source: primary data processed, 2020

Internal control gives a simultaneous significantly positive influence on regional financial accountability. The coefficient of determination which shows the number 53.5% means that the effect of internal control is 53.5% and the result is significant. Meanwhile, 46.5% is influenced by other factors. The Government Internal Control has a significant influence and

influence on the regional financial accountability in West Java Province, which means that the H_1 hypothesis is not rejected.

Sugiarti & Yudianto (2017) and Arfiansyah (2020) conducted research which saw that government internal control system had a significant impact on regional fund management accountability. Other studies also support the relationship between internal control and financial accountability (Ichlas, Basri, & Arfan, 2014; Aramide & Bashir, 2015; Sari et al., 2017; Kewo, 2017; Yesinia, Yuliarti, & Puspitasari, 2018). Based on the research results, the control activity component (X_3) has the greatest influence, namely with an effect of 22.53% and this effect is significant. The variable that has the greatest positive influence is the monitoring variable (X_5) with the magnitude 13.74% and this effect is significant. It means that hypotheses H_6 and H_4 are approved in this research. However, the risk assessment variable (X_2) has an insignificant effect of 9.49%. The communication and information variables (X_4) have an insignificant effect, namely 7.31%, and the control environment (X_1) by giving an insignificant effect, namely 0.42%. We can conclude that hypotheses H_3 , H_6 , and H_5 are not approved in this research.

Control activities and monitoring activities have a positive influence and this effect is quite significant on regional financial accountability. On the other hand, risk assessment, control environment, and communication and information have an impact on financial accountability in West Java Province as well, but the magnitude of this influence is not significant. Research that provides research results that are similar to the results of this research are (Widyaningsih, 2015; Kartikawati, 2016).

We conducted an interview with the Head of the Sub Division of Finance in one of the OPDs, namely the Ministry of Energy and Mineral Resources, regarding the government internal control system carried out by the OPD. The results of the interview show that environmental control in the form of the number of existing employees is still lacking so that the financial reports from the OPD are submitted to the Accounting and Reporting Section late, and

there are still employees who are given authority who are not in accordance with their competence and background, causing problems, namely constraints. in preparing financial reports in the framework of being accountable for all local government activities using the government budget.

Control activities by forming an organizational structure according to needs, properly delegated responsibilities, well-organized policies, good relations between local governments and the central government. Financial accountability needs to be improved by local governments, moreover, this control activity has an effect of 0.01% on regional financial accountability (either directly or indirectly, namely through other X variables). For the risk assessment variable, there are 2 (two) things to learn, namely risk analysis and identification. Based on this research data, risk identification is still lacking, especially in terms of implementing risk identification in terms of implementing new regulations by OPD leaders. The local government still has to improve it again. The results of the research test prove that there is 3.03% influence exerted by risk assessment on regional financial accountability, either directly or indirectly, namely through other X variables.

Control activities consist of activities in the form of assessing government performance, separating work functions from one another, legalizing important transactions, recording transactions accurately, accounting for asset resources, managing information systems, and documenting events. Based on the research data collected in the form of questionnaire data that has been filled in by financial department employees, it can be seen that control activities have been carried out optimally in these OPDs.

After testing and analysis, it is concluded that control activities have a positive effect and this influence is significant on financial accountability. Control activities have been carried out by the regional government of West Java Province and are classified as good. But of course it would be better if the control activities were to be increased again considering that these control activities had a significant direct and

indirect effect of 11.02% on financial accountability in West Java Province.

The communication and information examined in this *research* are things about managing information and communication systems. Based on questionnaire data that has been filled in by financial staff at each regional apparatus organization, regulations, regional apparatus organization internet sites, local government internet sites, e-mails, bulletin boards, and other media as communication infrastructure, of course, have been used by device organizations. regions in the West Java Provincial Government, but still requires more optimal utilization. Optimization of communication and information facilities and infrastructure is needed, because communication and information affect regional financial accountability by 2.10%, either indirectly, namely through other X variables or directly.

The last component of the government internal control examined in this research was monitoring. The monitoring observed in this research consisted of separate evaluations and continuous monitoring. In the operation of the regional apparatus of West Java Province, there is a complaint mechanism. Not only that, there is also cooperation between government agencies and the mass media and other government agencies. In terms of accountability for financial reports to the public, the public can access these financial reports on the websites of each regional apparatus organization, and can also access them on the website of the West Java Provincial Government. The last component in the government internal control, namely monitoring gives effect on financial accountability, where this influence is positive and significant. This monitoring component will certainly be better if it is further improved, considering that the monitoring component affects accountability directly and indirectly, namely through other components. Monitoring has a significant influence of 5.48% on financial accountability in the West Java Province.

CONCLUSION

The internal control system, which consists of the monitoring, risk assessment,

control activities, control environment, communication and information gives positive effect of 53.5% simultaneously on regional financial accountability in the West Java Province, and tis significant. Thus, there are 46.5% factors that influence regional financial accountability, which were not examined in this research. Other factors that were not examined could be organizational culture, reward an punishment, and others.

The government internal control system affects partially on regional financial accountability in the West Java Province, namely: the control environment component affects regional financial accountability by 0.42%, the risk assessment component affects regional financial accountability by 9.49%, communication and information affect accountability regional finance of 7.31% where these three components have an insignificant effect. On the other hand, control activities positively and significantly gives effect, namely 22.53% on regional financial accountability, as well as the monitoring component which has a positive and significant effect of 13.74% on financial accountability.

The application of a internal control in the form of monitoring, communication and information components, control activities, risk assessment, and the control environment give impact on financial accountability in the West Java Province. The government internal control system has been implemented properly. However, there are still problems with the quality of human resources, training for employees, and problems regarding delegation of authority, the implementation of which still needs more optimization. For further research, further researchers can add other variables to this research. For example, financial reports quality. The quality of these reports can be used as an intervening variable. Subsequent authors can also expand the scope of the research to all of Indonesia, or add a period of observation, so that progress from period to period can be seen.

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