

Technium.

52/2023

2023
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Technium

Social Sciences



Accountability of State Financial Management (Study at the Faculty of Social Sciences and Law, Universitas Negeri Manado)

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Abstract. The aim to be achieved in this research is to find out, analyze and describe the Financial Management Accountability of Public Service Agencies (BLU) at the Faculty of Social Sciences and Law (FISH) Universitas Negeri Manado (Unima). The research method uses a qualitative descriptive approach. Informants were determined using purposive sampling. Data were analyzed descriptively qualitatively. Data collection techniques use observation, interviews and documentation. The data analysis techniques that will be used in this research consist of data reduction, data presentation, and drawing conclusions. The results of the research show that the process of preparing planning documents up to Budget Planning looks good, but in the future the coordination of the preparation of activities between Departments, study programs, Faculties and Universities, can still be improved. Meanwhile, in budget implementation, efforts are still needed to reduce or simultaneously eliminate obstacles in the submission of Accountability Letters (SPJ) from departments and study programs, so that they do not hinder the implementation of other activities due to negligence in SPJ matters. In Budget Accountability, the role of Faculty leaders is still needed in monitoring the preparation of activity reports and the placement of human resources who have competence in preparing reports. This needs attention because negligence in financial management accountability has legal consequences.

Keywords. Accountability, Financial, Management, Universitas Negeri Manado

1. Introduction

The principles of state financial governance are guided by Law Number 17 of 2003 concerning State Finances in Article 3 paragraph (1) (President of the Republic of Indonesia, 2003) [1] and Law Number 15 of 2004 (President of the Republic of Indonesia, 2004) concerning Examination of State Financial Management and Responsibility in Article 1 number 7 (Law Number 15) [2]. In essence, this norm contains general principles of state financial management, including the principles of annuality, universality, unity and specialization, results-oriented accountability, professionalism, proportionality, openness in state financial management, as well as financial audits by free and independent audit bodies. In order to improve performance, transparency and accountability in state financial management, the

President as Head of Government regulates and implements an internal control system within the government as a whole. In its implementation, of course it must pay attention to the sense of justice and propriety and consider the size, complexity and nature of the duties and functions of the government agency concerned [3].

Financial accountability is responsibility regarding financial integrity, disclosure, and compliance with statutory regulations [4]. The target of this responsibility is financial reports and applicable laws and regulations covering the receipt, storage and expenditure of money by government agencies (Badan Pengawasan Keuangan dan Pembangunan & Lembaga Administrasi Negara, 2000) [5]. The government is asked to report the results of programs that have been implemented so that the public can assess whether the government has worked economically, efficiently and effectively or not. Accountability can be seen from an accounting perspective, a functional perspective and an accountability system perspective. Public accountability is the government's responsibility to the community regarding activities and actions for which it is responsible through the presentation of financial reports, where the community has the right and authority to demand accountability (Rahayu, 2011) [6].

Accountability requires the government to be responsible for its financial reports starting from budget planning, budget use and full budget reporting [7]. Accountability related to financial reports not only includes the presentation of financial reports, in this case reports that contain relevant information and meet user needs, but also reports that are directly available and accessible to parties who use the information (Aliyah & Nahar, 2012) [8]. Apart from presenting financial reports, effective accountability also depends on the ease with which someone can obtain relevant information in financial reports. The public as the party that provides trust to the government has the right to obtain financial information as a form of accountability. However, publication of financial reports by local governments via newspapers, the internet or other means has not become commonplace in some regions. In fact, as we know, government administration and government accountability which can be seen through financial reports cannot be known without notification from the government to the public regarding information regarding the collection of resources and sources of public funds and their use (Supit & Lumingkewas, 2023) [9].

Based on the Conceptual Framework for Government Accounting in Government Regulation Number 71 of 2010 (President of the Republic of Indonesia, 2010), accountability is taking responsibility for managing resources and implementing policies entrusted to the reporting entity in achieving goals that have been set periodically [10]. The definition of accountability is a tool to answer and explain the performance and actions of a person/organization leader to parties who have the right or authority to ask for accountability or account information [11]. The demand for public accountability requires universities as government institutions to improve their recording and reporting systems. Universities as government institutions must carry out vertical reporting, namely reporting to superior governments (including the central government), but also carry out horizontal reporting, namely reporting the performance of universities as government institutions to the wider community as a form of horizontal accountability. According to Bappenas (National Planning and Development Agency), indicators of accountability are: 1) Involvement of officials through the creation of values and commitment among officials; 2) The existence of a forum to accommodate representative community participation, clear direction and controllable, open and inclusive, must be placed as a platform for the community to express their wishes; 3) The community's ability to be involved in the decision-making process; 4) The government's focus is on providing direction and inviting others to participate; 5) Vision and development based on

consensus between government and society; 6) Access for the public to express opinions in the decision-making process.”

It can be said that a transparent and accountable organization is an organization that is able to present information openly regarding decisions that have been taken during the operation of the organization, and allows stakeholders to review this information, and if necessary, there must be a willingness to take corrective action [12]. This means that universities as government institutions must open access to a wide range of stakeholders to the financial reports they produce, for example by publishing school financial reports via the internet, or other means.

On June 8 2022, based on the Decree of the Minister of Finance of the Republic of Indonesia Number 243/KMK.05/2022, Universitas Negeri Manado has officially changed its status from PTN Satker to PTN that implements Public Service Agency Financial Management (PK-BLU). The change in Unima's financial management pattern to a PK-BLU pattern has had a positive impact in the fields of administration and finance. With PK-BLU, the principles of transparency and accountability become more measurable, the commitment to audit and quality management becomes stronger.

Previously, Universitas Negeri Manado implemented a Satker-based financial pattern. There is a fundamental difference between the satker-based financial management pattern and the BLU (PPK-BLU) financial management pattern. A work unit is a line organizational unit that carries out one or more activities of a State Ministry / Non-Ministerial Government Institution. According to Government Regulation Number 45 of 2013, the head of a work unit has the authority and responsibility for using the budget (spending unit). However, since the issuance of Government Regulation Number 23 of 2005 concerning BLU Financial Management, the government has established regulations on the financial management pattern of Public Service Bodies (PPK BLU) as a method of financial management for work units that have been designated as Public Service Bodies (BLU).

Even though the financial management of the Satker and BLU systems has differences, one thing that has not changed is that management authority must always be followed by Financial Accountability by Financial Managers both at the University level and at the Faculty Scale in which there are Departments and Study Programs such as at Unima.

The term State Financial Accountability is equated with the term State Financial Responsibility. The definition of state financial responsibility can be read in Article 1 Point 7 of Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility: "State Financial Responsibility is the Government's obligation to carry out the management of State Finances in an orderly manner, complying with statutory regulations. invitation, efficient, economical, effective and transparent with due regard to the sense of justice and propriety”.

Meanwhile, the general understanding of responsibility (accountability) is an obligation to account for the success or failure of implementing the organization's mission in achieving the goals and targets that have been set through a medium of accountability that is carried out periodically. Thus, the principle of state financial responsibility is that every person who is given the authority to manage state finances is obliged to be accountable for the finances they manage and the financial accountability report must be audited by an independent audit institution [13].

Financial Management at the Faculty of Social Sciences and Law has implemented financial management starting from Activity Planning which originates from Three Departments (Pancasila and Citizenship Education - PPKn, History Education and Geography Education) and Five Study Programs (State Administration Science, Legal Studies, Social

Sciences, Sociology and Geography) as well as two Master's study programs (State Administration study program and Social Sciences study program), which are aligned with the Vision and Mission of the Faculty of Social Sciences. The resulting budget plan document is the Activity and Budget Plan (RKA). In implementing budget management at FISH UNIMA, the next step is to prepare a Public Service Agency Budget Business Plan (RBA BLU) document. At the implementation stage, the BLU RBA is used as a reference in preparing the BLU Budget Implementation document, namely the K/L RKA. In managing the BLU budget at UNIMA, each faculty and unit is given the authority to manage the budget with reference to the K/L RKA that has been issued by the University to be managed. The process of preparing planning documents in three departments and five study programs is running well under the coordination of Faculty leadership.

The mechanism for using funds at FISH UNIMA for the Three Departments and Five Study Programs runs according to the procedures set by the University. Study programs and departments submit proposals for activities to the Dean of FISH, which are then forwarded to the University for verification and funding approval according to existing budget documents. After the proposal has been examined and approved by the Commitment Making Officer (PPK), it is then forwarded to the Expenditure Treasurer (BPP).

BPP PNPB BLU and BPP RM then process the activity proposals that have been approved by the University and disburse the funds according to the amount proposed, and are received in cash by the Assistant Expenditure Treasurer at the Faculty with the knowledge of the Deputy Dean (WD) 2 and the Dean of FISH. Furthermore, to distribute this budget to Departments and Study Programs, each Head of Department and Study Program Coordinator submits their activity proposal to the Dean, after which it is forwarded to the Faculty BPP to disburse funds according to the number of activity proposals in question.

The next stage in the series of budget management processes is submitting a report on budget use including the physical realization of activities carried out by departments and study programs as a form of budget accountability. There are often delays in financing for follow-up RKA activities in the Faculty due to delays in submitting Letters of Accountability (SPJ) by Departments and Study Programs. SPJ is a report of an activity that has been carried out. The SPJ contains the work or activities that have been carried out, the realization of expenditure, who carried it out and the output from these activities. Generally SPJ contains reports about; Type of activity, Place and time of activity, Activity officer, Preparation and plan for activity, Activity participants, Implementation of activity (according to field, sequence of implementation time, and sequence of facts/data), Difficulties and obstacles and Results of activity.

The delay in submitting SPJ has greatly affected activities at FISH Unima. Various efforts have been made by the Faculty Leaders to ensure that the timeliness of SPJ entry and the quality of accountability reports from departments and study programs become priorities, so that financial management can run in accordance with the activity plans. However, in reality, there are often delays in submitting reports from departments and study programs.

Based on the background of the problems stated above, the researcher is interested in conducting research with the title: Accountability of State Financial Management (Study at the Faculty of Social Sciences and Law, Universitas Negeri Manado).

2. Method

The approach used in this study is a qualitative approach. This method is used to examine objects in natural conditions, where the author is the key instrument with data

collection techniques carried out using triangulation (combination), inductive data analysis and research results that emphasize meaning rather than generalization (Sugiyono, 2011) [14]. The informants in this research were officials from the Faculty of Social Sciences and Law at Unima.

The sub-focus of this research is budget preparation, budget implementation, and budget accountability. The data collection techniques used were observation, interviews and documentation. The data analysis technique used is the Miles & Huberman approach model in Masengi et al. (2023), namely data collection, data reduction, data presentation, and drawing conclusions [15]. Then, to ensure the validity of the data, researchers used 4 main criteria presented by Lincoln and Guba in Moleong (2013), namely credibility, dependability, transferability, and comfirmability [16].

3. Result and discussion

The term State Financial Accountability is equated with the term State Financial Responsibility. The definition of state financial responsibility can be read in Article 1 Point 7 of Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility: "State Financial Responsibility is the Government's obligation to carry out the management of State Finances in an orderly manner, complying with statutory regulations. invitation, efficient, economical, effective and transparent with due regard to the sense of justice and propriety".

Meanwhile, the general understanding of responsibility (accountability) is an obligation to account for the success or failure of implementing the organization's mission in achieving the goals and targets that have been set through a medium of accountability that is carried out periodically. Thus, the principle of state financial responsibility is that every person who is given the authority to manage state finances is obliged to be accountable for the finances they manage and the financial accountability report must be audited by an independent audit institution [17]. Based on this understanding, the form of state financial responsibility can be realized in three aspects of accountability, namely the orderly aspect of financial administration, the performance aspect and the legal aspect.

3.1. Budget Preparation

Cost standards are one of the instruments in preparing Work Plans and Budgets for State Ministries/Institutions (RKA-K/L), as stated in Government Regulation Number 90 of 2010 concerning Preparation of Work Plans and Budgets for State Ministries/Institutions. Cost standards play an important role in improving the quality of Satker budget planning. In an effort to develop cost standards, the Minister of Finance has established PMK Number 48/PMK.02/2017 concerning Input Cost Standards for 2018. Cost standards are defined as cost units determined by the Minister of Finance as fiscal manager (Chief Financial Officer) in the form of input cost standards as well as standard output costs, as a reference for calculating budget requirements in preparing RKA-K/L.

Cost standards are divided into two types, namely input cost standards and output cost standards. Cost standard regulations are divided into two, namely regulations that are *regelling* (setting) and *beschikking* (determination). Cost standard regulations are *regelling* in nature, used in the long term and regulate the application of the cost standards themselves. Meanwhile, standard cost regulations which are of a *beschikking* nature are only used for one year (every year changes) and regulate the determination of cost units. [18]. The regulation on cost standards that are *regelling* in nature is PMK Number 71/PMK.02/2013 jo. PMK Number 51/PMK.02/2014, which is the main regulation for cost standards. And standard cost regulations

that are of a beschikking nature are the PMK regarding input cost standards and output cost standards set by the Minister of Finance every year.

Alignment of budget norms and accounting norms is intended to synchronize budget planning through the preparation of RKA-KL and budget implementation through the preparation of financial reports using Standard Chart of Accounts norms. Improvements are made continuously in order to increase accountability and transparency of the budgeting process. From the findings in the field, it is known that FISH Unima has carried out budget preparation through the creation of budget planning documents where the programs and activities contained therein are a collection of proposals submitted by three departments, namely, (Pancasila and Citizenship Education - PPKn, History Education and Geography Education) and Five Study Programs (State Administration Studies, Legal Studies, Social Sciences, Sociology and Geography) as well as two Master's Study Programs (State Administration Study Program and Social Sciences Study Program). This budget planning document has been discussed in the Pre-Meeting leadership forum within the scope of FISH and then submitted to the Unima leadership meeting for alignment with the UNIMA Strategic Plan. Alignment of Unima and Departmental (National) priority programs is the basis for allocating funding sources.

BLU's financial management program strategy at FISH Unima, in the budget preparation process, technically the budget preparation strategy starts from planning income and expenditure. On the income side, an estimate of the revenue that will be achieved in the coming year is made. Based on the rationale for routine revenues and expenditures, the amount of Faculty savings to achieve various targets can be calculated. The important thing that must also be done is to recognize and study the previous year's programs/activities that have been implemented and to know the output, outcome, impact and benefits of a program/activity in order to create efficiency and effectiveness for the input of the program/activity and also so that the program can be implemented well and right.

From the results of observations and interviews, it was found that 1) Budget Planning Documents are important as a basis for preparing the Budget; 2) The Ministry and Institution Activity Plan and Budget Document (RKA-K/L) contains Faculty, University and National priority programs and activities as well as their financing; 3) The preparation of the budget must be based on estimates of revenue achievements for the coming year and then a spending plan is drawn up, to find out the amount of faculty savings that must be available to achieve the various planned targets; 4) To increase accountability, BLU financial management needs to be carried out transparently in all areas of planning, utilization and accountability.

It is realized that in the implementation of this budget planning, there are still some employees who still do not understand the management of BLU financial management, so it is necessary to carry out coaching, monitoring and evaluation to increase financial accountability so that targets and objectives are achieved. In the future, there needs to be a strategy that must be implemented to increase accountability in BLU's financial management, namely transparency and openness in financial planning, including planning effectiveness, involvement of organizing elements in departments, undergraduate and postgraduate study programs.

Thus, it can be said that in an effort to improve BLU's financial capabilities, a strategy is needed that is in accordance with the duties and functions as well as the role of the leadership of the Faculty of Social Sciences and Law to realize transparent and accountable financial management of BLU, with indicators that will be achieved in transparent and financial planning effectiveness in planning and administering university property.

3.2. Budget Execution

The BLU working unit budgeting pattern is subject to the provisions as regulated in Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Bodies, namely: a) BLU prepares a five-year strategic business plan by referring to the Strategic Plan of State Ministries/Institutions (Strategic Plan-KL); b) BLU prepares the annual RBA by referring to BLU's business strategic plan; c) RBA as intended in letter (b) is prepared based on performance basis and cost accounting calculations according to service type; d) RBA BLU is prepared based on the needs and capabilities of the income estimated to be received from the community, other agencies and the APBN; e) BLU submits the RBA to the Minister/Institution Head to be discussed as part of the RKA-KL of the BLU work unit.

At the implementation stage, the Unima BLU RBA is used as a reference in preparing BLU budget implementation documents to be submitted to the Minister of Finance in accordance with his authority. The BLU budget implementation document includes at least all income and expenditure, and cash flow projections, as well as the quantity and quality of services and/or goods that will be produced by the BLU. In managing the BLU UNIMA budget, each faculty and unit is given the authority to manage the budget with reference to the RKA-K/L that has been issued to be managed. Everything is covered in the BLU Standard Operating Procedures where all Faculty and unit treasurers play an important role in managing the budget.

From the results of research in the field, BLU Standard Operating Procedures have been implemented in the Faculty of Social Sciences and Law in three departments and 5 study programs as well as two Master's study programs, although it must be acknowledged that because BLU at Unima has not been ratified for long, there are still many adjustments being made here and there so it must be It is acknowledged that it has not run optimally. Apart from that, in the research process it was found that 1) Budget implementation was in accordance with the applicable SOP and had been carried out well, although not optimally considering that Unima had recently been approved as a BLU; 2) SPJ activities must be carried out no later than 7 working days after the activity is carried out. In implementing the budget, it must be ensured that the timeliness of settlement of payment bills is timely; 3) The role of Faculty, Department and study program leaders in budget implementation is very important to monitor and remind them of the importance of timeliness and quality of SPJ; 4) Delays in making SPJ by one study program result in delays for other study programs.

Implementation stage Budget implementation is a financial management stage that must be implemented after the budget planning process is complete. Budget implementation is an activity or effort carried out to realize all plans and policies that have been formulated and determined [19]. Budget implementation is a form of realization of the budget planning that has been prepared. In the budget implementation process at FISH Unima, delays were still found in making SPJ after completing activities. In accordance with the provisions, the SPJ for activities must be completed no later than seven working days after the implementation of the activity. In preparing the SPJ, the priority is on timeliness of entry and after that it can be revised after being reviewed by the verifier. In implementing the budget, it is necessary to ensure the timely completion of bill payments so that other activities are not hampered. Apart from the timeliness of entry, it was also found that the quality of the SPJ was incomplete, both regarding supporting documents and attachments in the form of suggestions or proposals. Generally, this SPJ contains; Type of activity, Place and time of activity, Activity officer, Preparation and activity plan, Activity participants, Implementation of the activity (according to field, sequence of implementation time, and sequence of facts/data) and Difficulties and obstacles. In order for the quality of the SPJ to be well structured, it is necessary to place employees who are responsible

for the SPJ who have competence in their field, are diligent and painstaking so that the report book compiled into the SPJ bundle can be used properly and appropriately.

The role of Faculty leaders in budget implementation is very important in efforts to implement budget planning that has been prepared in accordance with the planned implementation time, so good coordination efforts are needed between leaders in departments and study programs, especially the active role of the Deputy Dean for Finance and General Affairs to continuously monitor the stages of financial management at FISH in order to detect early the possibility of obstacles to financial management.

3.3. Budget Accountability

In implementing the authority granted by the owner of the authority, the principle of *geen bevoegdheid zonder verantwoordelijkheid* is known, meaning there is no authority without responsibility [20]. This principle also applies to FISH which is given the authority by Unima as the executor of financial management including the departments and study programs within it. Accountability for budget use is the obligation of the Faculty of Social Sciences and Law as budget users to prepare financial reports which are then evaluated and clarified. The use of public sector budgets is an important component for creating public sector accountability. The increasing demand for the implementation of public accountability has implications for public sector management for public sector management to provide information to the public, one of which is accounting information in the form of budget use in the form of budget accountability documents.

From the results of research found in the field, the form of accountability for the use of the FISH budget in activity reports functions as activity archives, activity evaluation materials, and activity evidence. Complete activity reports must be put together in a bundle with proof of activity SPJ and accompanied by an activity proposal. Incomplete report documents often become an obstacle in the implementation of financial management, where the employee who prepares the financial report does not yet understand the procedures for preparing a good report. It is true that preparing a report is not easy, because the person concerned must know what must be included in the report, the sequence of letters required, evidence of the implementation of activities and other documents that must be attached and finally compiled into one report book. To get a good budget accountability report, human resources who have competence in their fields must be placed. This is necessary so that there are no delays in reporting, then this reporting document must be good without any documents in it being scattered but all the contents of this report are complete.

Every report has an obligation to report the efforts that have been made and the results achieved in carrying out activities in a systematic and structured manner in a reporting period. Public accountability is an obligation that must be carried out in carrying out the functions of the university as an accountability both to superiors in the Ministry and to the wider community as a moral responsibility [21]. Based on the analysis of researchers with Accountability for State Financial Management, Faculty of Social Sciences and Law, Universitas Negeri Manado, it can be said that FISH Unima is quite accountable but there are still many problems and obstacles that must be addressed immediately.

To realize accountable financial management, the process of budget planning, budget implementation and budget accountability are stages that must be carried out transparently, carefully and responsibly, therefore requiring the involvement of competent employees in financial management, not allowing concurrent duties with other tasks that could interfere with the task. Mainly, because negligence at any stage of financial management will have legal

consequences [22]. Because financial management will always be the object of routine supervision and inspection from the BPK at the end of each fiscal year.

5. Conclusion

Based on the research results and discussions that the researcher has described, the following conclusions can be drawn :

1) In the process of preparing planning documents up to Budget Planning, it looks good, and in the future the coordination of the preparation of activities between Departments, study programs, Faculties and Universities, can still be improved.

2) In implementing the budget, efforts are still needed to reduce or eliminate obstacles in the income of SPJ from departments and study programs, so that it does not hinder the implementation of other activities due to negligence in SPJ matters.

3) In Budget Accountability, the role of Faculty leaders is still needed in monitoring the preparation of activity reports and the placement of human resources who have competence in preparing reports. This needs attention because negligence in financial management accountability has legal consequences.

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