



## JOURNAL OF ACCOUNTING AND BUSINESS EDUCATION

P-ISSN 2528-7281 E-ISSN 2528-729X

E-mail: [jabe.journal@um.ac.id](mailto:jabe.journal@um.ac.id)

<http://journal2.um.ac.id/index.php/jabe/>

### Local Government Performance Accountability: Do Internal Control, Public Monitoring, and E-government Affect?

Marcellina Widiyastuti <sup>1</sup>

Y Anni Aryani <sup>2</sup>

Doddy Setiawan <sup>3</sup>

Jaka Winarna <sup>4</sup>

<sup>1,2,3,4</sup> Accounting Department, Faculty of Economics and Business, Universitas Sebelas Maret, Indonesia  
email: [marcellinawidiyastuti@gmail.com](mailto:marcellinawidiyastuti@gmail.com)

DOI: <http://dx.doi.org/10.17977/jabe.v10i2.53991>

**Abstract:** The government is required to work well to ensure accountability for funds from the public. To support government performance accountability, internal control, public monitoring, and the use of technology through e-government are needed. This research aims to determine the effect of internal control, public monitoring, and e-government on local government performance accountability. This research uses secondary data obtained from the Ministry of State Apparatus Utilization and Bureaucratic Reform, the Financial and Development Supervisory Agency, the Supreme Audit Agency, and Statistics Indonesia. All district/city governments in Indonesia in 2021 and 2022 are the population in this research with a total sample of 693 observations. Multiple linear regression as an analysis tool using E-views 12. The results show that local government performance accountability is positively influenced by internal control, public monitoring, and e-government. This research is for local governments as input and consideration to further strengthen the internal control system so that it is not limited to formality, improve understanding and implementation of integrated SPIP, and improve the quality and infrastructure of e-government. In addition, the results of this research serve as an evaluation for the public to participate more and monitor the performance of local governments so that the accountability of local government performance increases.

#### Article History

Received:  
26 July 2024

Revised:  
17 August 2024

Accepted:  
6 July 2025

#### Keywords

Internal control;  
public monitoring;  
e-government;  
local government  
performance  
accountability

**Citation:** Widiyastuti, M., Aryani, Y. A., Setiawan, D., dan Winarna, J. (2024). Local Government Performance Accountability: Do Internal Control, Public Monitoring, and E-government Affect? *Journal of Accounting and Business Education*, 10 (2), 33-49.

## INTRODUCTION

As a trust holder, the local government (agent) is obliged to provide accountability to the legislative and the public as a trust giver (principal) by disclosing all its activities for using public resources. Performance accountability is carried out to assess the suitability of targets or public expectations, to see the benefits of the results of programs/activities that have been carried out, and as a means of improvement for local governments. Currently, according to new public management, to assess government performance, not only look at budget absorption but also look at the process and outcome of programs/activities that have been implemented (Mardiasmo, 2018). This is because if only look at absorption, there can be high-budget

absorption, but the program/activity has no direct impact on the public. That way, the government must be truly accountable for its activities for the public interest.

In its implementation, there are still many complaints from the public, such as the government's lack of responsiveness in repairing public infrastructure, such as damaged roads that have not been repaired for a long time in Lampung (Melani, 2023); there are government programs whose measures and targets are unclear so that they do not support objectives and are not synchronized with other programs and activities, such as major infrastructure development projects that are not endorsed by supporting infrastructure, including road construction in Lampung not followed by good drainage construction, causing roads to be prone to damage (Kencana, 2023). Unproductive and inefficient financial management, such as bureaucratic expenditures is higher than public services expenditures, which can be seen in regions that allocate a budget for handling stunting of IDR 10 billion, but most of it is used for meetings and official travel, not for purchasing foodstuffs whose benefits can be directly felt by the public (Habibah, 2021); (Nugraheny & Farisa, 2023). In addition, many corruption cases have occurred in local governments, making people increasingly question the accountability of local government performance. From 2019 to 2023, there were 306 corruption crimes in the district/city government handled by the Corruption Eradication Commission (KPK) and this is the largest number compared to other institutions (KPK, 2024).

This makes it a concern for the government to further improve its performance accountability to be more effective and efficient in carrying out its duties so that the needs of the community are met. In government, performance accountability also has an important role, especially because it is one of the indicators of the creation of bureaucratic reform and good governance as stated in the 2020-2024 National Medium-Term Development Plan (RPJMN) (Presidential Regulation No. 18 of 2020). The government has a target to obtain a good quality of performance accountability, that all district/city governments in 2024 have a SAKIP score of B and above. Scores of B and above indicate that the implementation of performance accountability has been carried out in the main work unit and still requires little improvement. In fact, in 2022, only 72.05% of district/city governments obtained SAKIP scores of B and above and there were still 6.69% of district/ city governments that had accountability scores of C (less). Scores C means that the performance management system has not been implemented and there are still many fundamental improvements at the central level. (PANRB Ministry, 2023).

The importance of performance accountability was researched by Salomo & Rahmayanti (2023) that the implementation of bureaucratic reform can be improved by performance accountability. Pribadi (2021) that public satisfaction is positively influenced by performance accountability. Muhtar et al. (2021) stated information asymmetry will be reduced with good performance accountability. For this reason, efforts are needed to improve the accountability of local government performance, namely by conducting stronger supervision through internal control so that the government is more effective and efficient, preventing abuse, and by increasing the use of information technology (e-government) so that information is more open and provides easy access for the public, as well as to accelerate and to improve public services. In addition, public participation through public monitoring is also needed to oversee government performance so that government performance accountability improves.

Internal control, which in government is called the Government Internal Control System (SPIP), has an important role in government. In this research, the measurement of the SPIP is different from previous research because it uses the latest regulations, BPKP Regulation No. 5 of 2021. The maturity value for implementing the SPIP consists of elements of SPIP, risk management, corruption control, and internal audit capability, whereas previous regulations only focused on SPIP and internal audit capability. The Financial and Development Supervisory Agency (BPKP) sets a good SPIP maturity score at level 3 (defined) from levels 1-5. In 2022, the national SPIP maturity score of institutions/ministries/local governments at level 3 and above was 67.63% of the target of 81.81%, and the number of district/city governments at level 3 and above was only 53.15% (270 of 508 district/city governments) (BPKP, 2023). In addition, other SPIP problems can be seen from the fact that many local governments obtained an unqualified opinion on the 2022 financial statements, but there were 7,695 findings of regulatory non-compliance and SPIP weaknesses (BPK, 2023). This means that many district/city governments still need to improve their internal control.

SPIP influences improving government performance accountability. It has been researched by Kurnia & Setiawan (2023) that SPIP has a positive effect on improving local government performance accountability. Yudanto & Pesudo (2020) stated that SPIP has a positive effect on implementing SAKIP. Rahmasari & Setiawan (2022) stated increasing government performance accountability is influenced by SPIP maturity. Gumelar et al. (2021) stated that SPIP maturity encourages local government performance. Another case by Hendrianto et al. (2022) stated the accountability of government agency performance is not influenced by internal control and Setiawan et al. (2022) that SPIP weaknesses do not affect performance accountability.

Public monitoring is a way for the public to participate in development. The public monitors the running of government so that it is in line with the needs and interests of the public and organizational goals. Public monitoring is related to the quality of human life, especially public education, which is included in the Human Development Index (HDI) (Muhtar et al., 2021). The HDI value of districts/cities in Indonesia in 2022 is increasing. The majority of districts/cities with high category status are 45.14%, but there are still districts/cities that have low category status as much as 3.89%. The area that has the farthest difference between the highest (80,61) and lowest (34,1) HDI values is the district/city in Papua Province (Statistics Indonesia, 2023).

The important role of the quality of human life in monitoring government performance has been researched by Muhtar et al. (2021) that public monitoring using HDI indicators affects improving government performance accountability. Kahar et al. (2023) explained that HDI affects local revenue, which supports local government performance. Nor et al. (2018) explained that HDI affects the accountability of government financial performance. Another case by Setiawan et al. (2022) stated that HDI does not affect government performance accountability.

The development of technology today is very fast and affects many sectors, including government. Therefore, the idea of e-government emerged, which uses information and communication technology (ICT) in the organization and government services. To evaluate the implementation of e-government, an e-government maturity assessment is conducted. In 2022, district/city governments that obtained an e-government maturity score of "good" and above amounted to 29.33% of the 30% target (149 district/city governments) (PANRB Ministry, 2023). Sudirman & Saidin (2022) stated that the lack of infrastructure, human resources, government support, and budget limitations are obstacles to the implementation of e-government. This means that there are still many district/city governments that need to improve the implementation of e-government.

This research uses the e-government maturity index according to the latest regulation, Ministry of PANRB Regulation No. 59 of 2020. Previous research by Irwansyah et al. (2022) used the implementation of online systems and ICT utilization in measuring e-government, and the result is that e-government affects government performance accountability. Telabah et al. (2018) also stated that ICT utilization has a positive effect on improving government performance accountability. Another case by Noordiatmoko et al. (2023) stated the use of ICT has a negative effect on government performance management systems.

This research was conducted to obtain real evidence about the factors that affect local government performance accountability, including internal control, public monitoring, and e-government. In addition, this research is part of the development of literature on local government performance accountability. Local governments can use this research as consideration, evaluation, and input in improving performance accountability by increasing the maturity of internal control and implementing e-government. For the public, as an evaluation and input to further improve monitoring of government performance.

## **LITERATURE REVIEW AND HYPOTHESES**

### **Agency Theory**

Agency theory by Jensen & Meckling (1976) states that the agent acts on behalf of and for the benefit of the principal with certain rewards. Agency theory is often found in the private sector, but in the government sector, agency theory also applies (Winarna et al., 2021 and Halim & Abdullah, 2006). The legislative and the public are the principals, while the regional head is the agent (Hasibuan & Khomsiyah,

2020). The government as an agent provides public services for the public's welfare. As an accountability for the resources provided by the principal, the government carries out performance accountability (Rahmasari & Setiawan, 2022). To ensure that the programs/activities implemented by the government (agent) are by the stated objectives, internal control is needed. The internal control is the government's internal supervisor to ensure that the government works effectively and efficiently, prevents abuse, and supports government performance accountability (Hasibuan & Khomsiyah, 2020; Kurnia & Setiawan, 2023).

As principals, the public directly or through the legislative supervises the performance of the government (agent) by getting involved in planning, implementing, and evaluating government implementation. The public can express opinions, criticisms, and suggestions to the government, verbally or in writing according to applicable regulations. Media openness, awareness, and the ability of the community to monitor the implementation of government make public supervision more effective (Muhtar et al., 2021). This supervision by the public will encourage better accountability of government performance (Setiawan et al., 2022).

Following agency theory, an agency that implements performance accountability properly can reduce information asymmetry (Muhtar et al., 2021). To demonstrate performance accountability, the government is required to make a performance report that explains the results of the programs/activities that have been carried out. In addition, to reduce information asymmetry, technology and information are used through e-government so that information about the government becomes more transparent, fast, easy to obtain, and supports public services and performance accountability (Pranesti, 2022).

### **Local Government Performance Accountability**

The process of reporting the use of funds that have been allocated is referred to as accountability (Kurnia & Setiawan, 2023). According to Presidential Regulation No. 29 of 2014, performance accountability is the government's obligation to be responsible for the success/failure of programs/activities that have been implemented according to the targets/objectives set. Performance accountability has an important role because the government (agent) is responsible for reporting its performance results to the public (principal) for the use of public resources (Rahmasari & Setiawan, 2022). In addition, performance accountability plays an important role in the implementation of bureaucratic reform to create a clean government, free of collusion, corruption, and nepotism, improve the quality of public services, and improve governance and organizational performance (Kahar et al., 2023).

The form of government performance accountability is by making performance reports using the Government Agency Performance Accountability System (SAKIP). SAKIP is a systematic series of activities, procedures, and tools needed for measuring, collecting data, summarizing, and reporting performance as accountability and improving government performance (Ministry of PANRB Regulation No. 88 of 2021). To assess the implementation of performance accountability of government agencies, an evaluation is carried out annually. In this research, performance accountability is assessed based on the SAKIP assessment according to the latest regulation (Ministry of PANRB Regulation No. 88 of 2021) which came into effect in 2021 and has improved the quality of government performance accountability. The SAKIP assessment according to this regulation does not only focus on outputs but on outcomes and impacts resulting from programs/activities that have been implemented and uses indicators that are more result-oriented and more measurable. The SAKIP assessment consists of components of performance measurement, performance planning, performance reporting, and internal performance accountability evaluation.

The evaluation results consist of the predicates very satisfactory (AA), satisfactory (A), very good (BB), good (B), sufficient (CC), less (C), and very less (D). The higher the SAKIP predicate, the better the performance accountability is managed by an agency, and the more good governance is realized (Ministry of PANRB Regulation No. 88 of 2021). The government expects each agency to achieve a minimum score of "B", which means that the implementation of performance accountability has been carried out in 1/3 of

the work units, especially in the main work units, and still requires little improvement, and performance measurement has reached the work unit (echelon 2).

### **Internal Control**

The rules and steps set by the organization to ensure activities are carried out according to applicable standards are called internal control (Yudanto & Pesudo, 2020). Internal control acts as an internal supervisor of the organization. Good internal control can help an organization achieve its performance accountability because it functions as a supervisor of programs/activities that have been carried out, whether they are according to objectives and implemented efficiently and effectively (Kurnia & Setiawan, 2023). In government, effective internal control can increase public trust because the government can avoid and prevent budget abuse (Rahmasari & Setiawan, 2022).

Internal control in government is called the Government Internal Control System (SPIP). SPIP is a way that leaders and all staff continuously ensure that organizational goals are achieved through activities that are carried out efficiently and effectively, comply with regulations, protect assets, and reliable financial reporting (BPKP Regulation No. 5 of 2021). SPIP consists of elements of control activities, risk assessment, control environment, information and communication, and monitoring. To measure the quality of internal control, an assessment of the maturity of SPIP implementation is carried out using the SPIP maturity level (Rahmasari & Setiawan, 2022). In this research, an assessment using integrated SPIP maturity is used according to BPKP Regulation No. 5 of 2021 which came into effect in 2021. The integrated SPIP maturity assessment is different from the previous SPIP maturity assessment because it does not only consist of SPIP elements and government internal auditor capability capabilities but adds risk management and the effectiveness of corruption control. Risk management and the effectiveness of corruption control are added because they are important factors in internal control. Risk management serves to identify events that might hinder the achievement of organizational goals and as a prevention effort so that the impact is not too great. Corruption control is carried out to prevent and handle the risk of corruption (BPKP Regulation No. 5 of 2021).

The results of the SPIP maturity assessment consist of 5 levels, the highest level is 5 (optimum), 4 (managed and measurable), 3 (defined), 2 (developing), and the lowest is 1 (pioneer) (BPKP Regulation No. 5 of 2021). The higher the SPIP maturity value, the more mature the SPIP implementation in an organization is; internal control has been carried out effectively, and can adapt to changes that occur in the organizational environment.

### **Public Monitoring**

Public monitoring is one way for people to participate in government (Government Regulation No. 12 of 2017). Public participation is carried out at the planning, implementation, and evaluation stages of the process. The public is actively involved and becomes a direct supervisor of government administration. Public participation in the local development process has an important role and is emphasized in human development (Statistics Indonesia, 2023).

To measure public monitoring, the Human Development Index (HDI) is used (Muhtar et al., 2021; Kahar et al., 2023; and Setiawan et al., 2022). HDI consists of three dimensions, namely decent living standards, knowledge, long life, and healthy living (Statistics Indonesia, 2023). A decent standard of living shows the purchasing power of the community over a certain period with the parameter of adjusted real expenditure per capita per year. Knowledge indicates the ability of the public to participate in formal education with the parameters of average length of school and expected length of school. Long life and healthy living indicate the level of public health with the indicator of life expectancy at birth. The HDI value consists of four categories, namely very high (HDI value  $\geq 80$ ), high ( $70 \leq \text{HDI} < 80$ ), medium ( $60 \leq \text{HDI} < 70$ ), and low (HDI  $< 60$ ) (Statistics Indonesia, 2023).

## **E-government**

E-government is an effort to improve government through the use of information technology to accelerate and simplify public service processes and procedures (Mardiasmo, 2018). According to Presidential Regulation No. 95 of 2018, e-government is the administration of government in providing services to the public, government institutions, and other parties using information and communication technology (ICT). E-government functions as a form of local government transparency by providing information related to government administration, financial management, and resource management (Wulandari & Bandi, 2015). In addition, e-government also functions as an effort to improve the quality of public services by accelerating public services, reducing service costs, and reducing corruption supported by the right resources and infrastructure (Irwansyah et al., 2022; Sutopo et al., 2017).

To assess the maturity of e-government implementation, an e-government index assessment is carried out consisting of internal policy, management, governance, and e-government service components (Ministry of PANRB Regulation No. 59 of 2020). The results of this assessment are used as guidelines for improvement, quality improvement, and encouraging governance and public services to be of higher quality. The e-government maturity index consists of satisfactory (score of 4.2 to 5.00), very good (3.5 to below 4.2), good (2.6 to below 3.5), sufficient (1.8 to below 2.6), and poor (below 1.8).

## **Internal Control and Local Government Performance Accountability**

In its capacity as an agent, the government must fulfill its responsibility to manage the resources provided. To achieve good, effective, efficient, professional, and public service-oriented performance accountability, supervision through internal control is required. SPIP assists the government in achieving organizational goals, taking precautions against risks that can occur, preventing abuse, and supervising the running of the government. Winarna et al. (2021) concluded that SPIP plays an important role in achieving organizational performance. Yudanto & Pesudo (2020) stated that SPIP has a positive impact on the implementation of SAKIP. Kurnia & Setiawan (2023) stated that internal control helps improve local government performance accountability. Rahmasari & Setiawan (2022) found that increasing government performance accountability is influenced by SPIP maturity. Gumelar et al. (2021) stated that SPIP maturity encourages local government performance. Conversely, Hendrianto et al. (2022) stated that internal control does not affect the performance accountability of government agencies. Jauhari & Dewata (2019) stated that SPIP weaknesses do not correlate with government performance. Setiawan et al. (2022) stated that SPIP weaknesses do not affect local government performance accountability.

A high SPIP maturity level means better SPIP implementation so that local government performance accountability increases. The optimum maturity level means that the control process has been carried out effectively and can adapt to changes in the organizational environment (BPKP Regulation No. 5 of 2021). Thus, the first hypothesis is as follows:

H1: Internal control has a positive effect on local government performance accountability.

## **Public Monitoring and Local Government Performance Accountability**

Public involvement as monitors of local government performance is carried out so that the local government, which is an agent, performs its duties optimally, meets the needs of the public, evaluates for improvement, and prevents irregularities. The more the public monitors well, the more local governments strive to improve their performance accountability. Public monitoring is closely related to the quality of public education, which is part of the Human Development Index (HDI) parameter (Muhtar et al., 2021).

The higher the HDI value, the higher the public monitoring so that the accountability of local government performance increases. In line with Muhtar et al. (2021), increasing public monitoring using the HDI indicator improves accountability of local government performance. Nor et al. (2018) stated that HDI affects the accountability of government financial performance. Kahar et al. (2023) found that HDI affects the increase in local revenue that supports local government performance. This is different from

Setiawan et al. (2022), who found that HDI does not affect government performance accountability. The second hypothesis is:

H2: Public monitoring has a positive effect on local government performance accountability.

### **E-government and Local Government Performance Accountability**

As a form of transparency in accountability to the public (principals) and to support government performance accountability as an agent, the government requires appropriate technological infrastructure through the implementation of e-government. The government must adapt to the rapid development of technology, making various adjustments in government systems and public services. The faster and cheaper public services, the better, more effective, efficient, clean, transparent, and trustworthy the government system, the more satisfied the public will be, thereby increasing government performance accountability (Wulandari & Bandi, 2015; Sutopo et al., 2017; and Irwansyah et al., 2022). In addition, e-government can also reduce service costs, reduce corruption, and increase government revenue (Sutopo et al., 2017). Telabah et al. (2018) explained that ICT utilization provides a correlation that is in line with improving government performance accountability and Irwansyah et al. (2022) that e-government affects government performance accountability. Another case with Noordiatmoko et al. (2023) stated that ICT negatively affects performance management systems.

The higher the e-government index means the more mature and better the implementation of e-government so that local government performance accountability increases. The highest e-government index (satisfactory) means that the implementation of e-government has experienced quality improvement, service improvement, and adjustment to internal and external changes (Ministry of PANRB Regulation No. 59 of 2020). So, the third hypothesis is:

H3: E-government has a positive effect on local government performance accountability.

## **METHODS**

This research uses quantitative methods with secondary data. SAKIP data and e-government index were obtained from the Ministry of State Apparatus Utilization and Bureaucratic Reform (Kemen PANRB), SPIP maturity data from the Financial and Development Supervisory Agency (BPKP), HDI and population data from the Statistics Indonesia (BPS), and financial data from the Supreme Audit Agency (BPK).

All district/city governments (508) in Indonesia in 2021 and 2022 are the population in this study. The years 2021 and 2022 were chosen because the variables of this research use the latest regulations that apply to start in 2021, namely the AKIP evaluation (Ministry of PANRB Regulation No. 88 of 2021), SPIP maturity assessment (BPKP Regulation No. 5 of 2021), and e-government monitoring and evaluation (Ministry of PANRB Regulation No. 59 of 2020). The sampling method used is purposive sampling with the criteria of local governments that: 1) conduct SAKIP evaluation and have been evaluated by Kemen PANRB; 2) conduct SPIP maturity assessment and have been evaluated by BPKP; 3) conduct e-government assessment and have been evaluated by Kemen PANRB; 4) have BPK audited financial statements; and 5) have HDI and population data. In the end, the number of samples that meet the requirements and are used in this research is 693 observations.

This research uses the dependent variables, namely local government performance accountability (PERAC), and independent variables, namely internal control (SPIP), public monitoring (PBMTR), and e-government (EGOV). The control variables are fiscal decentralization (DCENT), capital expenditure (CAPEX), and population (POP). A summary of the variables is shown in Table 1.

**Table 1. Operational Definition and Measurement of Variables**

Variable	Operational Definition	Measurement	Reference	Scale
Local government performance accountability (PERAC)	Government agency performance accountability (AKIP) evaluation predicate	SAKIP index: AA (very satisfactory) = 7, A (satisfactory) = 6, BB (very good) = 5, B (good) = 4, CC (sufficient) = 3, C (less) = 2, and D (very less) = 1	Ministry of PANRB Regulation No. 88 of 2021, Hasibuan & Khomsiyah (2020), Muhtar et al. (2021), Kahar et al. (2023)	Ordinal
Internal control (SPIP)	Maturity level of SPIP implementation	SPIP maturity levels: level 5 (optimum) = 5, level 4 (managed and measurable) = 4, level 3 (defined) = 3, level 2 (developing) = 2, level 1 (pioneer) = 1	BPKP Regulation No. 5 of 2021, Rahmasari & Setiawan (2022)	Ordinal
Public monitoring (PBMTR)	Human quality of life level	Human Development Index (HDI)	Muhtar et al. (2021), Widagdo & Munir (2017)	Ratio
E-government (EGOV)	Maturity level of e-government implementation	E-government index	Ministry of PANRB Regulation No. 59 of 2020	Ratio
Fiscal decentralization (DCENT)	The ability of the region to finance its activities	Local own-source revenue/total revenue	Setiawan et al. (2022), Pahlevi & Setiawan (2017)	Ratio
Capital expenditure (CAPEX)	Total capital expenditure of local government	Natural logarithm of total capital expenditure	Nugraheni & Adi (2020), Zamzami & Rakhman (2023)	Ratio
Population (POP)	Total population of a region	Natural logarithm of total population	Setiawan et al. (2022), Winarna et al. (2021)	Ratio

For analysis, the multiple linear regression method was used using panel data and processed using E-views 12 because this study uses a data panel. The analysis technique of this research is descriptive statistical testing, panel data regression model selection, classical assumption testing, and hypothesis testing with the following regression equation:

$$PERAC_{it} = a_0 + b_1GICS_{it} + b_2PBMTR_{it} + b_3EGOV_{it} + b_4DCENT_{it} + b_5CAPEX_{it} + b_6POP_{it} + e$$

Note: PERAC = local government performance accountability;  $a_0$  = constant;  $b_{1-6}$  = coefficient of determination; SPIP = internal control; PBMTR = public monitoring; EGOV = e-government; DCENT = fiscal decentralization; CAPEX = capital expenditure; POP = population; e = error; i = cross section data; t = time series data

## RESULTS AND DISCUSSION

Descriptive statistics tests were conducted to determine the characteristics of the research variables by looking at the number of observations, minimum, maximum, mean, and standard deviation values shown in Table 2. This study uses unbalanced data because the information available on the related variables is incomplete. Local government performance accountability (PERAC) shows 27 observations obtained a minimum SAKIP index score of 2 (predicate C/less) and 15 observations obtained a maximum score of 6 (predicate A/satisfactory) with an average value of 3.93 and a standard deviation of 0.74. This means that the average local government in Indonesia obtained a B/good predicate. AKIP has been carried out well in

1/3 of the work units, especially in the main work units, a little improvement is still needed, and performance measurement has only reached the work unit level (echelon 2).

**Table 2. Descriptive Statistics Test Results**

	Observations	Minimum	Maximum	Mean	Standard Deviation
PERAC	693	2	6	3.93	0.74
SPIP	693	1	3	2.65	0.54
PBMTR	693	53.71	87.18	71.29	5.06
EGOV	693	1.00	3.84	2.24	0.57
DCENT	693	0.01	0.80	0.13	0.09
CAPEX	693	44,125,315,551.38	860,449,938,353.50	240,522,272,919.26	127,919,969,572.73
POP	693	22,860	2,339,555	500,837.08	450,886.07

In the internal control (SPIP), 20 observations are at the minimum maturity level of 1 (pioneer), and 467 local governments are at the maximum maturity level of 3 (defined), with an average of 2.65 and a standard deviation of 0.54. This means that the average local government in Indonesia is at SPIP maturity level 3 (defined), which means that the average local government has defined its performance well, the strategy for achieving performance is relevant and integrated, and the control process has been carried out but not yet effective. The minimum public monitoring (PBMTR) value of 53.71 was obtained by the Tambah District Government (2021), and the maximum value of 87.18 was received by the Yogyakarta City Government (2022), with an average value of 71.29 and a standard deviation of 5.06. This means that on average, local government in Indonesia is in the high HDI category, explaining that public monitoring of government performance is also high. In e-government (EGOV), 13 local governments obtained a minimum value of 1.00 (less), and the Sumedang District Government (2022) received a maximum index of 3.84 (very good). An average of 2.24 and a standard deviation of 0.57 mean that on average local governments obtain a sufficient e-government maturity index. This explains that the average ability to implement e-government in local governments is quite good, in terms of policy, governance, management, government administration services, and public services.

For fiscal decentralization (DCENT), 3 observations obtained the smallest value of 0.01 and the largest of 0.80 obtained by the Badung District Government (2022) with an average of 0.13 and a standard deviation of 0.09. This means that the average local government generates 12% of local own-source revenue from total revenue. The minimum value of capital expenditure (CAPEX) of 44,125,315,551.38 was obtained by the Padang Panjang City Government (2022), and the maximum value of 860,449,938,353.50 was obtained by the Samarinda City Government (2022). The average capital expenditure amounted to 240,522,272,919.26 with a standard deviation of 127,919,969,572.73. The minimum population (POP) value of 31,385 was obtained by the Tambah District Government (2021), and the maximum population was obtained by the Cirebon District Government (2022) of 2,339,555. The average population was 500,837.08 with a standard deviation of 450,886.07.

After conducting descriptive statistic tests, the panel data regression model selection is carried out. First, the Chow test was conducted to determine the regression model between the Common Effect Model (CEM) and the Fixed Effect Model (FEM). The test results obtained a probability value of  $0.235 > 0.05$ , meaning the selected regression model is CEM. Furthermore, the Lagrange multiplier test was carried out to determine the regression model between the CEM and the Random Effect Model (REM) and obtained a probability value of  $0.000 < 0.05$ , so the regression model used was REM. Because REM was chosen, a classic assumption test was carried out using the multicollinearity test, and the results did not occur in multicollinearity (fulfilling the classic assumption test). In Table 3, the correlation matrix between the variables of this research is presented.

The results of the regression test using REM are shown in Table 4 and produce the following regression equation.

$$PERAC_{it} = -2.059 + 0.155 GICS_{it} + 0.021 PBMTR_{it} + 0.189 EGOV_{it} + 1.289 DCENT_{it} + 0.065 CAPEX_{it} + 0.140 POP_{it} + e$$

The adjusted R<sup>2</sup> value of 0.236 indicates that the independent variables and control variables can explain the dependent variable by 23.6%, while the other variables are 76.4%. The results of the F test show a probability value of 0.000 < 0.05, meaning that local government performance accountability is simultaneously influenced by internal control, public monitoring, e-government, fiscal decentralization, capital expenditure, and population.

**Table 3. Correlation Matrix**

	PERAC	SPIP	PBMTR	EGOV	DCENT	CAPEX	POP
<b>PERAC</b>	1.000						
<b>SPIP</b>	0.442*** (0.000)	1.000					
<b>PBMTR</b>	0.333*** (0.000)	0.280*** (0.000)	1.000				
<b>EGOV</b>	0.470*** (0.000)	0.322*** (0.000)	0.333*** (0.000)	1.000			
<b>DCENT</b>	0.439*** (0.000)	0.346*** (0.000)	0.646*** (0.000)	0.435*** (0.000)	1.000		
<b>CAPEX</b>	0.262*** (0.000)	0.227*** (0.000)	0.093*** (0.014)	0.209*** (0.000)	0.250*** (0.000)	1.000	
<b>POP</b>	0.368*** (0.000)	0.286*** (0.000)	0.141*** (0.000)	0.438*** (0.000)	0.452*** (0.000)	0.552*** (0.000)	1.000

Note: significance level 1%\*\*\*

**Table 4. Multiple Linear Regression Test Results**

Var. Dependent: PERAC	SPIP	PBMTR	EGOV	Sign.	Information
<b>Constant</b>	-2.372*** (0.011)	-4.433*** (0.000)	0.520 (0.627)	-2.059* (0.070)	
<b>SPIP</b>	0.238*** (0.000)			0.155*** (0.000)	Positive
<b>PBMTR</b>		0.039*** (0.000)		0.021*** (0.002)	Positive
<b>EGOV</b>			0.226*** (0.000)	0.189*** (0.000)	Positive
<b>DCENT</b>	2.403*** (0.000)	1.430*** (0.000)	2.150*** (0.000)	1.289*** (0.002)	Positive
<b>CAPEX</b>	0.103*** (0.005)	0.093*** (0.010)	0.071* (0.099)	0.065 (0.124)	Not significant
<b>POP</b>	0.203*** (0.000)	0.231*** (0.000)	0.142*** (0.001)	0.140*** (0.001)	Positive
<b>Observation</b>	936	920	694	693	
<b>R<sup>2</sup></b>	0.225	0.200	0.210	0.243	
<b>Adjusted R<sup>2</sup></b>	0.221	0.196	0.205	0.236	
<b>F test</b>	0.000	0.000	0.000	0.000	

Note: significance level 1%\*\*\*, 5%\*\*, 1%\*

The t-test results show that the probability value of internal control (SPIP) is 0.000 < 0.05 with a coefficient of 0.155, which means that the internal control positively affects local government performance

accountability. This means supporting the first hypothesis. The more mature the quality of internal control implementation, the more local government performance accountability will increase. SPIP helps the government achieve goals, take precautions against risks that can occur, prevent abuse, and supervise the running of the government. This result is in line with Yudanto & Pesudo (2020), Kurnia & Setiawan (2023), and Rahmasari & Setiawan (2022) that increasing government performance accountability is influenced by SPIP. SPIP makes the government work according to the rules, makes the activity process better, and with optimal internal control, makes supervision more effective, thereby improving government performance. Contrary to Hendrianto et al. (2022), internal control does not affect the performance accountability of government agencies. Setiawan et al. (2022) and Jauhari & Dewata (2019) that SPIP weaknesses do not affect local government performance accountability.

The probability value of public monitoring (PBMTR)  $0.002 < 0.05$  with a coefficient of 0.021 means that public monitoring positively affects local government performance accountability. This supports the second hypothesis. The higher the public monitoring, the more local government performance accountability increases. With the high participation of the public as monitors of local government performance, the government will try to do its job optimally to meet the needs of the public, continue to make improvements, and work according to the rules. Indonesia is a democratic country; the government is open to criticism and public opinion, so public monitoring and participation also have an important role in government. This result is in line with Muhtar et al. (2021), Nor et al. (2018), and Kahar et al. (2023) that HDI improves government performance accountability but is not in line with Setiawan et al. (2022) that government performance accountability is not influenced by HDI.

The e-government (EGOV) probability value of  $0.000 < 0.05$  with a coefficient of 0.189 means that e-government positively affects local government performance accountability. This supports the third hypothesis. The more mature the implementation of e-government means that the accountability of local government performance is increasing. With e-government, transparency, effectiveness, and efficiency of government administration increase; public services become faster, cheaper, easier, and more affordable so that public trust and satisfaction increase, thereby increasing government performance accountability. This is in line with Wulandari & Bandi (2015); Sutopo et al. (2017); Telabah et al. (2018); and Irwansyah et al. (2022) that e-government has a positive effect on improving government performance accountability. In addition, mature e-government can also reduce service costs, reduce corruption, and increase government revenue (Sutopo et al., 2017). This result contradicts Noordiatmoko et al. (2023) that ICT negatively affects performance management systems.

The test results of the control variable of fiscal decentralization (DCENT) show a probability value of  $0.002 < 0.05$  with a coefficient of 1.289. This means that the higher the local own-source revenue to total revenue, the more local government performance accountability increases. High local own-source revenue means that local governments use their budgets optimally and utilize their natural and human resources so that government performance accountability increases. This result is in line with Setiawan et al. (2022) and Kahar et al. (2023) that fiscal decentralization affects increasing local government performance accountability, but it is not in line with Purbasari & Bawono (2017) that fiscal decentralization does not affect the accountability of financial statements and Safitri et al. (2022) that the level of regional wealth proxied by the ratio of local own-source revenue to total revenue does not affect government performance.

The probability value of capital expenditure (CAPEX) of  $0.124 > 0.05$  with a coefficient of 0.065 indicates that the amounts of capital expenditure do not affect the accountability of local government performance. This occurs because large amounts of capital expenditures are more prone to abuse, the realization of high capital expenditures does not always indicate good output/outcome results, and poor management of capital expenditures can interfere with the regional development process. This is in line with Lestari et al. (2019) and Safitri et al. (2022) that capital expenditure does not affect local government performance accountability but is not in line with Nurina & Yahya (2016) that local government performance accountability is influenced by the implementation of capital expenditure.

For the population (POP), the probability value is  $0.000 < 0.05$  with a coefficient of 0.140. This means that the population has a positive influence on local government performance accountability. Local governments that have more population perform better performance accountability than those that have

smaller populations. This is because the larger the population, the more encouraged the government is to carry out performance accountability because there are more people whose needs need to be met. This is in line with Winarna et al. (2021) and Wardhani et al. (2017) that population has a positive impact on government performance because advanced local governments tend to have a larger population. Contradicts Setiawan et al. (2022) that population does not affect local government accountability.

To increase understanding of local government performance accountability in Indonesia, additional tests were conducted by classifying local governments based on the type of government, location of local government, and non-proliferated and proliferated local governments as shown in Table 5. The types of local governments in Indonesia are divided into two based on demographic characteristics, namely city governments and district governments. City governments have a large population with a narrow area, more complete public facilities, a more advanced economy, and higher local revenue than district governments.

**Table 5. Additional Tests**

<b>Var. dependent: PERAC</b>	<b>City</b>	<b>District</b>	<b>Java Island</b>	<b>Outside Java Island</b>	<b>Non-proliferated Region</b>	<b>Proliferated Region</b>
<b>Constant</b>	2,305 (0,259)	-3,872*** (0,005)	-2,743 (0,236)	-0,174 (0,896)	-2,018 (0,143)	-1,537 (0,463)
<b>SPIP</b>	0,089 (0,323)	0,154*** (0,001)	0,087 (0,264)	0,190*** (0,000)	0,164*** (0,001)	0,113 (0,126)
<b>PBMTR</b>	0,014 (0,318)	0,032*** (0,001)	0,016 (0,203)	0,024*** (0,003)	0,017** (0,039)	0,041*** (0,002)
<b>EGOV</b>	0,260*** (0,000)	0,152*** (0,000)	0,145** (0,026)	0,182*** (0,000)	0,199*** (0,000)	0,149** (0,024)
<b>DCENT</b>	2,000*** (0,005)	1,123** (0,031)	1,159* (0,087)	0,735 (0,141)	1,564*** (0,000)	-0,175 (0,842)
<b>CAPEX</b>	-0,010 (0,897)	0,100** (0,045)	0,242*** (0,002)	0,030 (0,536)	0,068 (0,178)	0,045 (0,556)
<b>POP</b>	-0,021 (0,847)	0,162*** (0,001)	-0,083 (0,450)	0,040 (0,458)	0,152*** (0,005)	0,052 (0,551)
<b>Observation</b>	152	541	175	518	443	250
<b>Percentage</b>	23%	77%	29%	71%	65%	35%
<b>Adjusted R<sup>2</sup></b>	0,205	0,240	0,116	0,167	0,245	0,111
<b>Probability F</b>	0,000	0,000	0,000	0,000	0,000	0,000

Note: significance level 1% \*\*\*, 5% \*\*, 1% \*

The location of local governments is divided into local governments located on Java Island and outside Java Island. Java Island is an island that is different from other islands because on Java Island there is the capital of Indonesia, the center of government, and the center of the economy; the population is dense; and the infrastructure and technology are developing very rapidly. A proliferated region is a district or city split into more than one region. In this research, non-proliferated and proliferated regions are divided based on the autonomous regions resulting from 1999-2021 proliferate obtained from the Ministry of Home Affairs data because, after the reform era in 1998, many proliferate regions emerged.

Additional test results show that in city and district governments, e-government results consistently have a positive effect on performance accountability, while internal control and public monitoring consistently have a positive effect only in district governments, while in city governments they do not. In local governments on Java Island and outside Java Island, e-government consistently has a positive effect on performance accountability, while internal control and public monitoring consistently have a positive effect only in local governments outside Java Island, while not in Java Island local governments. In non-proliferated and proliferated local governments, public monitoring and e-government consistently have a positive effect on local government performance accountability, while internal control consistently has a positive effect only on non-proliferated regions, while in proliferated regions it does not.

## CONCLUSION

This research aims to obtain empirical evidence on whether internal control, public monitoring, and e-government improve local government performance accountability. The results show that internal control, public monitoring, and e-government have a positive effect on local government performance accountability. This means that improving internal control, public monitoring, and e-government increases local government performance accountability. The control variables of fiscal decentralization and population have a positive effect on local government performance accountability, while capital expenditure does not. This is because large capital expenditure values are more vulnerable to misuse; high capital expenditure realization does not always indicate good output/outcome due to poor planning and budgeting; and ineffective capital expenditure management makes regional development not run well.

The theoretical implication of this research is that it adds to empirical studies on local government performance accountability and the influence of internal control, public monitoring, and e-government in improving local government performance accountability. The practical implications for local governments, this research can be a reference, evaluation, and recommendation to further improve performance accountability. From the research results, it can be seen that internal control and e-government play an important role in improving local government performance accountability. For this reason, local governments need to further strengthen internal control as an internal supervisor of local governments and prevent abuse. In addition, local governments also need to further increase the use of e-government supported by quality resources so that local governments are more transparent, faster, and public services are improved. For the public, this research shows that public monitoring plays an important role in improving government performance accountability, so it needs to be further enhanced to oversee government performance.

Recommendations for local governments to improve performance accountability are: local government leaders and staff are committed to being actively involved in the development and supervision of performance accountability implementation; further improving the quality and quantity of employees regarding SAKIP with education and training, especially related to the latest regulations (Ministry of PANRB Regulation No. 88 of 2021); strengthening internal control by increasing commitment and awareness of the importance of SPIP, increasing understanding of integrated SPIP, especially risk management because it is something new and important through training and mentoring, and increasing the role of government internal auditor in prevention and supervision efforts. In addition, local governments can also improve performance accountability by using quality information and communication technology through e-government by providing the right infrastructure, increasing personnel competence, and improving data security. For the public, it is necessary to increasingly participate actively and be involved in development and government supervision by conveying their opinions through the official government website, complaint applications, and participating in public discussions and consultations to provide input on regional development planning.

This research period only uses 2021 and 2022 because it adapts to the latest regulations that come into effect in 2021, such as AKIP evaluation, SPIP maturity, and e-government, so that the research indicators use the latest indicators. In addition, the 2021 SPIP maturity data released by BPKP is baseline data. Future researchers can use other variables that affect local government performance accountability, increase the research period, and use other samples, such as the central government (ministries and institutions) and provincial governments.

## REFERENCES

- Corruption Eradication Commission (KPK). 2024. *Statistik TPK Berdasarkan Instansi*. <https://www.kpk.go.id/id/statistik/penindakan/tpk-berdasarkan-instansi>
- Financial and Development Supervisory Agency (BPKP). (2023). *Laporan Kinerja BPKP Tahun 2022*. Retrieved from [https://www.bpkp.go.id/public/upload/unit/pusat/files/2023/Laporan%20Kinerja%20BPKP%20Tahun%202022\\_final.pdf](https://www.bpkp.go.id/public/upload/unit/pusat/files/2023/Laporan%20Kinerja%20BPKP%20Tahun%202022_final.pdf).

- Financial and Development Supervisory Agency (BPKP) Regulation No. 5 of 2021. *Penilaian Maturitas Penyelenggaraan Sistem Pengendalian Intern Pemerintah Terintegrasi pada Kementerian/ Lembaga/ Pemerintah Daerah*. Retrieved from <https://peraturan.bpk.go.id/Details/242786/peraturan-bpkp-no-5-tahun-2021>.
- Government Regulation No. 8 of 2006. *Pelaporan Keuangan dan Kinerja Instansi Pemerintah*. Retrieved from <https://peraturan.bpk.go.id/details/49029/pp-no-8-tahun-2006>
- Government Regulation No. 12 of 2017. *Pembinaan dan Pengawasan Penyelenggaraan Pemerintahan Daerah*. Retrieved from <https://peraturan.bpk.go.id/Details/5832/pp-no-12-tahun-2017>.
- Gumelar, A., Supriatna, I., & Kusumastuti, E. D. (2021). Pengaruh Maturitas Sistem Pengendalian Intern Pemerintah Terhadap Kinerja Instansi Pemerintah (Studi Kasus Pada Pemerintah Kabupaten Purwakarta). *Indonesian Accounting Research Journal*, 2(1), pp. 83–93. <https://doi.org/10.35313/iarj.v2i1.3386>
- Habibah, A. F. (2021). *Sri Mulyani: Pengelolaan Keuangan Daerah Belum Efisien dan Efektif*. <https://www.antaraneews.com/berita/2389197/sri-mulyani-pengelolaan-keuangan-daerah-belum-efisien-dan-efektif>
- Halim, A., & Abdullah, S. (2006). Hubungan dan Masalah Keagenan di Pemerintahan Daerah (Sebuah Peluang Penelitian Anggaran dan Akuntansi). *Jurnal Akuntansi Pemerintah*, 2(1), pp. 53–64. <https://www.researchgate.net/publication/273257684>
- Hasibuan, D. H., & Khomsiyah. (2020). The Effect of Legislative Oversight, Budget Transparency, and Internal Auditor Quality on Local Government Performance with Total Asset Moderation: A Case Study in Indonesia. *Academy of Accounting and Financial Studies Journal*, 24(6), pp. 1–13.
- Hendrianto, Alamsyah, S., & Indrawan, A. (2022). Implementasi Pelaporan Akuntansi Sektor Publik dan Pengendalian Intern terhadap Akuntabilitas Kinerja pada Instansi Pemerintah. *BALANCE: Economic, Business, Management, and Accounting Journal*, 19(2), pp. 184–195. <https://doi.org/10.30651/blc.v19i2.13522>
- Irwansyah, Hidayati, T., & Hidayah, S. (2022). The Effect of E-Government on Local Government Performance Accountability in Indonesia. *International Journal of Ebusiness and Egovernment Studies*, 14(2), pp. 126–147. <https://doi.org/10.34109/ijebeg>
- Jauhari, H., & Dewata, E. (2019). The Determinant Factors of Performance of Provincial Governments in Indonesia. *JABE (Journal of Accounting and Business Education)*, 3(2), pp. 170–179. <https://doi.org/10.26675/jabe.v3i2.5591>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), pp. 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kahar, A., Furqan, A. C., & Tenripada, T. (2023). The Effect of Budget, Audit and Government Performance: Empirical Evidence from Indonesian Regional Governments. *Economy of Regions*, 19(1), pp. 289–298. <https://doi.org/10.17059/Ekon.Reg.2023-1-22>
- Kencana, M. R. B. (2023). *Jalan Rusak Berat di Lampung sepanjang 2.745 Km, Kewenangan Pemerintah Pusat Sebenarnya Cuma 22 Km*. <https://www.liputan6.com/bisnis/read/5278618/jalan-rusak-berat-di-lampung-sepanjang-2745-km-kewenangan-pemerintah-pusat-sebenarnya-cuma-22-km?page=2>
- Kurnia, S., & Setiawan, D. (2023). Determinants and Performance Accountability: a Case Study of the Regional Government. *Corporate Law and Governance Review*, 5(2 Special Issue), pp. 221–227. <https://doi.org/10.22495/clgrv5i2sip9>

- Lestari, K., Rahayu, S., & Yudi. (2019). Pengaruh Ukuran Pemerintah Daerah, Tingkat Kekayaan Daerah, Tingkat Ketergantungan Daerah, Belanja Modal dan Temuan Audit BPK Terhadap Akuntabilitas Kinerja Pemerintah Daerah (Studi Pada Pemerintah Kabupaten/Kota di Provinsi Jambi). *JAKU (Jurnal Akuntansi & Keuangan Unja)*, 4(2), pp. 53–67. <https://doi.org/10.22437/jaku.v4i2.7796>
- Mardiasmo. (2018). *Akuntansi Sektor Publik*. Yogyakarta, Indonesia: Andi.
- Melani, A. (2023). *Kondisi Jalan di Lampung yang Rusak Sempat Viral, Warga Ingin Jalan di Daerahnya Diperbaiki*. <https://www.liputan6.com/bisnis/read/5275846/kondisi-jalan-di-lampung-yang-rusak-sempat-viral-warga-ingin-jalan-di-daerahnya-diperbaiki?page=2>
- Ministry of State Apparatus Utilization and Bureaucratic Reform (PANRB Ministry). (2023). *Laporan Kinerja Kementerian PANRB Tahun 2022*. Retrieved from <https://www.menpan.go.id/site/publikasi/unduh-dokumen-2/akuntabilitas-kinerja/laporan-kinerja/file/6782-laporan-kinerja-lakip-2022>.
- Ministry of State Apparatus Utilization and Bureaucratic Reform (PANRB) Regulation No. 59 of 2020. *Pemantauan dan Evaluasi Sistem Pemerintahan Berbasis Elektronik*. Retrieved from <https://peraturan.bpk.go.id/Details/150381/permen-pan-rb-no-59-tahun-2020>.
- Ministry of State Apparatus Utilization and Bureaucratic Reform (PANRB) Regulation No. 88 of 2021. *Evaluasi Akuntabilitas Kinerja Instansi Pemerintah*. Retrieved from <https://peraturan.bpk.go.id/Details/202221/permen-pan-rb-no-88-tahun-2021>
- Muhtar, Arifin, T., & Sutaryo. (2021). Performance Accountability in Indonesian Local Governments: Does Monitoring Really Work? *International Journal of Business and Society*, 22(3), pp. 1673–1692. <https://doi.org/10.33736/ijbs.4329.2021>
- Noordiatmoko, D., Anggriawan, T., & Saputra, A. E. (2023). The Key Factors to Improve the Government Performance Management System: a Lesson from Indonesia. *Public Administration Issues*, 6, pp. 122–136. <https://doi.org/10.17323/1999-5431-2023-0-6-122-136>
- Nor, W., Hudaya, M., Novriyandana, R., Lesmanawati, D., & Yulastina, M. (2018). Human Development Index and Audit Opinion. *Journal of Auditing, Finance, and Forensic Accounting*, 6(1), pp. 13–22. <https://doi.org/10.21107/jaffa.v6i1.4326>
- Nugraheni, E., & Adi, P. H. (2020). Faktor-Faktor yang Mempengaruhi Kinerja Keuangan Pemerintah Daerah: Studi Meta-Analisis. *Media Riset Akuntansi, Auditing & Informasi*, 20(1), pp. 19–42. <https://doi.org/10.25105/mraai.v20i1.4398>
- Nugraheny D. E., & Farisa, F. C. (2023). *Geramnya Jokowi, Anggaran Stunting Rp 10 Miliar, Dipakai Rapat dan Perjalanan Dinas Rp 6 M*. <https://kmp.im/app6https://nasional.kompas.com/read/2023/06/14/16171521/geramnya-jokowi-anggaran-stunting-rp-10-miliar-dipakai-rapat-dan-perjalanan>
- Nurina, & Yahya, M. R. (2016). Pengaruh Pelaksanaan Anggaran Belanja Modal dan Ketaatan pada Peraturan Perundangan terhadap Akuntabilitas Kinerja Instansi Pemerintah Kota Banda Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 1(2), pp. 128–142.
- Pahlevi, A. R., & Setiawan, D. (2017). Apakah Karakteristik Kepala Daerah Berdampak terhadap Kinerja Pemerintahan? *Jurnal Akuntansi Multiparadigma*, 8(3), pp. 571–582. <https://doi.org/10.18202/jamal.2017.12.7074>
- Pranesti, A. (2022). Kajian Sistem Penganggaran Partisipatif Pemerintah Daerah Melalui E-Government Sebagai Wujud Good Governance. *AKUNTANSI* 45, 3(1), pp. 144–152. <https://doi.org/10.30640/akuntansi45.v3i1.699>
- Presidential Regulation No. 29 of 2014. *Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP)*. Retrieved from <https://peraturan.bpk.go.id/Details/41515/perpres-no-29-tahun-2014>

- Presidential Regulation No. 18 of 2020. *Rencana Pembangunan Jangka Menengah Nasional Tahun 2020-2024*. Retrieved from <https://peraturan.bpk.go.id/Details/131386/perpres-no-18-tahun-2020>.
- Pribadi, U. (2021). Bureaucratic Reform, Public Service Performance, and Citizens' Satisfaction: The Case of Yogyakarta, Indonesia. *Public Policy and Administration*, 20(2), pp. 312–326. <https://doi.org/10.13165/VPA-21-20-2-13>
- Purbasari, H., & Bawono, A. D. B. (2017). Pengaruh Desentralisasi Fiskal, Sistem Pengendalian Internal dan Kinerja Pemerintah Daerah terhadap Akuntabilitas Laporan Keuangan. *Riset Akuntansi Dan Keuangan Indonesia*, 2(2), pp. 102–108. <https://doi.org/10.23917/reaksi.v2i2.4884>
- Rahmasari, A., & Setiawan, D. (2022). Maturity of Internal Control System, the Capability of Internal Auditors, and Performance Accountability in Local Governments. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 8(2), pp. 159–176. <https://doi.org/10.28986/jtaken.v8i2.830>
- Safitri, R. H., Kalsum, U., & Pratiwi, T. S. (2022). Pengaruh Karakteristik Pemerintah Daerah, dan Akuntabilitas terhadap Kinerja Pemerintah Daerah di Sumatera Selatan. *Owner*, 7(1), pp. 219–230. <https://doi.org/10.33395/owner.v7i1.1267>
- Salomo, R. V., & Rahmayanti, K. P. (2023). Progress and Institutional Challenges on Local Governments Performance Accountability System Reform in Indonesia. *SAGE Open*, 13(4), pp. 1–14. <https://doi.org/10.1177/21582440231196659>
- Setiawan, D., Winarna, J., & Nugroho, Y. P. (2022). Determinants of Local Government Accountability: Evidence from Central Java Province, Indonesia. *Second International Conference on Public Policy, Social Computing and Development (ICOPOSDEV 2021)*, 12(5), pp. 400–405. <https://doi.org/10.2991/assehr.k.220204.061>
- Statistics Indonesia (BPS). (2023). *Indeks Pembangunan Manusia 2022*. Retrieved from <https://www.bps.go.id/id/publication/2023/05/16/ef80bec78ab91cb5b703b943/indeks-pembangunan-manusia-2022.html>.
- Sudirman, F. A., & Saidin, S. (2022). Pemerintahan Berbasis Elektronik (E-Government) dan Pembangunan Berkelanjutan: Reviu Literatur Sistematis. *Nakhoda: Jurnal Ilmu Pemerintahan*, 21(1), pp. 44–58. <https://doi.org/10.35967/njip.v21i1.269>
- Supreme Audit Agency (BPK). (2023). *Ikhtisar Hasil Pemeriksaan Semester I Tahun 2023*. Retrieved from <https://www.bpk.go.id/ihps>.
- Sutopo, B., Wulandari, T. R., Adiati, A. K., & Saputra, D. A. (2017). E-Government, Audit Opinion, and Performance of Local Government Administration in Indonesia. *Australasian Accounting, Business and Finance Journal*, 11(4), pp. 6–22. <https://doi.org/10.14453/aabfj.v11i4.2>
- Telabah, I. W. S., Hermanto, & Handajani, L. (2018). Implementation of Performance Accountability System for Government Institution (SAKIP): Determinants and Consequence in Local Government. *International Business and Accounting Research Journal*, 2(2), pp. 87–102. <https://doi.org/10.15294/ibarj.v2i2.36>
- Wardhani, R., Rossieta, H., & Martani, D. (2017). Good governance and the impact of government spending on performance of local government in Indonesia. *Int. J. Public Sector Performance Management*, 3(1), pp. 77–102. <https://doi.org/10.1504/IJSPSPM.2017.082503>
- Widagdo, A. K., & Munir, Moh. B. (2017). Profil Kepala Daerah dan Kinerja Penyelenggaraan Pemerintah Daerah. *Jurnal Ekonomi Dan Bisnis*, 20(2), pp. 303–330. <https://doi.org/10.24914/jeb.v20i2.747>
- Winarna, J., Muhtar, M., Sutaryo, S., & Amidjaya, P. G. (2021). Government Internal Control System and Local Government Administration Performance: Evidence from Indonesian Local Governments. *Public Finance Quarterly*, 66(2), pp. 88–107. [https://doi.org/10.35551/PFQ\\_2021\\_S\\_2\\_5](https://doi.org/10.35551/PFQ_2021_S_2_5)

- Wulandari, I., & Bandi. (2015). Pengaruh E-Government, Kapabilitas APIP dan Persentasi Penyelesaian Tindak Lanjut terhadap Opini Audit Laporan Keuangan Pemerintah Daerah di Indonesia. *Jurnal Akuntansi Dan Bisnis*, 15(2), pp. 148–157. <https://doi.org/10.20961/jab.v15i2.184>
- Yudanto, L. A., & Pesudo, D. A. A. (2020). Perception of civil servant's on APIP capability as moderating variable on the relationship between the implementation of SPIP and SAKIP (Study on Salatiga City Government). *The Indonesian Accounting Review*, 10(2), pp. 183–199. <https://doi.org/10.14414/tiar.v10i2.2140>
- Zamzami, F., & Rakhman, F. (2023). Determinants of Local Government Financial Performance in Indonesia. *Academic Journal of Interdisciplinary Studies*, 12(5), pp. 332–347. <https://doi.org/10.36941/ajis-2023-0148>