



## The mediation role of RKA-SKPD review on the effect of effectiveness of government internal supervisory apparatus (APIP) and competence of regional financial management officials on budgetary planning

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### ABSTRACT

The purpose of this study was to analyze The Mediation Role of RKA-SKPD Review On The Effect of Effectiveness of Government Internal Supervisory Apparatus (APIP) and Competence of Regional Financial Management Officials on Budgetary Planning. The population in this study were 116 Government Internal Supervisory Apparatus (APIP) who worked in Regional Government Organizations (OPD) Serang Regency. The data used is secondary data. The data analysis technique used is quantitative. Structural Equation Modeling is used as an analysis with the help of Smart PLS software version 3.3.3. The results in this study indicate that The effectiveness of APIP and Competency of PPKD have a significant positive effect on Budgeting Planning and RKA-SKPD Review on APIP in Regional Government Organizations (OPD) Serang Regency. Budgeting Planning has a significant positive effect on the RKA-SKPD Review on APIP in the Regional Government Organization (OPD) of Serang Regency. The RKA-SKPD review can mediate the effect of APIP Effectiveness and PPKD Competence on Budgeting Planning on APIP in Local Government Organizations (OPD) Serang Regency.



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## INTRODUCTION

Budgetary Planning is an important process in regional financial management. Local governments are asked and required to fix and make the adjustments to various policies with the aim of increasing the efficiency of sustainable resource management. The Regional Government is obliged to plan programs or activities that always begin with planning that is supported by a healthy work environment, work that leads to the formulation of good planning, so it can be produce the optimal results. In the context of regional autonomy, regional Budgetary Planning or regional Budgetary Planning is an important aspect in determining the success and sustainability of regional development (Nasri et al., 2022; Tuasikal, 2015).

Budgetary Planning in the public sector has a different characteristics with non-public organizations (corporations). In the public sector, Budgetary Planning there was an issues that related to Budgetary Planning such as participation, budget gaps, performance loyalty and other dimensions. The budget has a major impact on human behavior, where the budget provides information to humans about what is expected and when it should be implemented. A budget also places limits on what can be purchased and how much or how much can be purchased. Humans also expect from the amount of budget that will be and received can be used to meet current needs and future needs (Raghunandan et al., 2012).

Regional financial management often faces problems in planning and budgetary when it is not carried out and runs well. The phenomenon that occurs in local governments has not been able to meet the predetermined deadline, which is no later than December 31 (Savitri et al., 2019). In 2012 there were 234 regencies and cities that experienced delays in the placement of the APBD and in the 2013 fiscal year there were 185 regencies and cities that experienced delays (Savitri et al., 2019). The fact that local governments are late in setting APBD shows the weak condition of regional financial management in Indonesia (Savitri et al., 2019).

According to Malahayati & Islahuddin (2015) the delay in determining the APBD has an impact on the slow realization of the implementation of government programs and activities. If the delay in the APBD is related to physical development activities (facilities and infrastructure) for public facilities, it will result in delays in the benefits that will be received and felt by the community. The inaccuracy of the Budgetary Planning target resulted in the failure of the target on budget absorption which resulted in the loss of spending benefits (Ramdhani & Anisa, 2017). This is because not all of the funds allocated can be utilized by the government, so it can be said that there are idle funds (Ramdhani & Anisa, 2017).

In addition, there is an activity planning process that is separate from budgetary, so that often many parties make as many proposals as possible with the aim of increasing the probability of proposals being approved. Separate activity planning and planning processes budgetary results in the provision of the budget, where the Regional Revenue and Expenditure Budget (APBD) was approved in December of the previous year but funds are often slow to become available. The separation of activity planning and regional government Budgetary Planning results in a mismatch between the RKA-SKPD and the RAPBD.

The inconsistency of the RKA-SKPD with planning rules and not being properly and precisely prepared in accordance with budgetary rules is a problem that often arises in Budgetary Planning (Suwanda & Wiratmoko, 2018). These problems often result in unmeasured and deviated information in the RKA-SKPD document from the planned objectives. Other problems are budgetary that has not been optimal so that it has an impact on the absorption of APBD that is not optimal and tends to accumulate absorption at the end of the year and the quality of APBD expenditure is still not optimal in supporting national and regional development targets.

Based on the phenomenon of problems that occur in local government Budgetary Planning, there are factors that affect the budget process. The factors causing the delay in the preparation of the APBD that were disclosed (Savitri et al., 2019) included regional regulations regarding the formation of the APBD that had not yet been determined, revenue-sharing funds from the Province which were late due to various factors in calculation mechanism as well as the occurrence of regional expansion. The cause of Budgetary Planning problems occurs because there are still weaknesses in planning documents that are often out of sync with performance achievement indicators so that they are difficult to measure.

Factors that occur in a better planning system can affect an increase in budget absorption, such as the condition of budget absorption in Banten province which has reached 25% per quarter (Ramdhani & Anisa, 2017). In addition, the competence of Human Resources in terms of abilities, knowledge and skills is an indicator that affects the sustainability of local government Budgetary Planning (Ramdhani & Anisa, 2017).

The adaptation of the system implemented in 2020 from the use of the SIMRAL application (Planning, Budgetary and Reporting Management Information System) to the SIPD application (Local Government Information System) which is used in the preparation of the Budget Work Plan (RKA) is a factor in the problems experienced by the Serang Regency Government. The problem occurs because the SIPD application has not run optimally because there are still many Human Resources who do not understand the techniques and implementation of regional financial management using SIPD. In addition, the calculation mechanism is a factor in the delay in the preparation of the APBD which often occurs in the Serang Regency Government (Fanggidae & Manafe, 2019).

To overcome the above problems improve the quality of Budgetary Planning and ensure compliance with budgetary as assurance activities and consulting activities, in the administration of government there is an important management function, namely internal government supervision (Suwanda & Wiratmoko, 2018). Internal supervision is all audit, review, monitoring, evaluation and other supervisory activities in the form of socialization, assistance and consultancy (Simangunsong, 2014; Suwanda & Wiratmoko, 2018). In addition to the effectiveness of APIP's role through RKA-SKPD reviews, in carrying out Budgetary Planning it also involves the competence of Regional Financial Management Officers (PPKD) as members of the Regional Government Budget Team (TAPD) (Ulfa et al., 2020). Where is the competence of PPKD and the effectiveness of APIP's role to ensure quality assurance by proving that the RKA-SKPD have been prepared properly, accurately and in accordance with the rules of budgetary planning (Ulfa et al., 2020). With the effectiveness of the role of internal control, it can be seen whether a government agency has carried out activities in accordance

with its duties and functions effectively and efficiently and has carried out in accordance with the policy plans that have been determined and determined (Suwanda & Wiratmoko, 2018).

The research on the effect of APIP effectiveness and PPKD competence in Budgetary Planning has not been done much. However, most of the previous studies only explained in detail about the effect of the effectiveness of the APIP's role on budgetary planning through the RKA-SKPD review and had not explained the effect of PPKD competence on budgetary planning with the RKA-SKPD review as a mediating variable. One of them is research on the Role of Government Internal Supervisory Apparatus in Reviewing Budget Work Plans as Quality Assurance for the Success of North Bengkulu Regency Financial Budgetary reveals that reviews or finances and programs in North Bengkulu Regency have a good level with the dimensions of the review being planning, the implementation and disclosure of the internal control system as a support for financial and program review activities, has a good level (Ulfa et al., 2020).

Meanwhile, the research from Raditya Pramana Pramana (2015) revealed that broadly speaking, the process of implementing the RKA-SKPD review carried out by the Batang Regency Inspectorate consisted of three stages, namely the planning, implementation, and reporting stages. The implementation of the review is still not optimal. Obstacles and problems that caused the implementation of the review to be not optimal, namely the limited supervisory apparatus, knowledge/understanding of the review.

The research of the Role of Government Internal Supervisory Apparatus in Reviewing Budget Work Plans as Quality Assurance for the Success of North Bengkulu Regency Financial Budgetary reveals that the Internal Control System within the North Bengkulu Regency Government is quite in accordance with Government Regulation No. 60 of 2008. Thus, it can be concluded that in general the effectiveness APIP seen from quality assurance indicators has carried out monitoring of continuous budgetary planning, separate evaluation, follow-up on audit results and made recommendations on review results (Ulfa et al., 2020). In research Nasrudin et al. (2015) explained that APIP as the internal auditor is required to have sufficient competence to understand the business processes that are the main tasks and functions of the work unit as well as its planning and budgetary so that the recommendations given in the Review report can be optimized to improve the quality of budget planning.

Budgetary Planning has a very important role in state/regional financial management. The existence of good planning will certainly support the achievement of optimal budget absorption. In the process of implementing the Budgetary Planning, of course, human resources have an equally important role to achieve the RKA targets that have been prepared (Siregar, 2019). One of the roles of Human Resources that can assist the implementation of Budgetary Planning is the competence possessed by HR. So that it can be interpreted that the HR competence of a PPKD is the ability or expertise of individuals within an organization or an institutional system to implement the skills possessed and carry out their functions and authorities in achieving their goals effectively and efficiently (Ihsanti, 2014).

From the explanation above, that HR becomes a core or root cause of an optimal Budgetary Planning. In line with the research that has been done, where the researcher stated that the competence of PPKD seen from the indicators of understanding/knowledge of Regional Financial Management Officials regarding accuracy in the principles of budgetary planning are required to understand the principles of budgetary planning in order to minimize errors and prevent fraud in budgetary planning, so it can be said that competence PPKD has a significant effect on Budgetary Planning (Nasrudin et al., 2015).

The RKA-SKPD review aims to provide limited assurance regarding the accuracy, reliability and consistency of RKA-SKPD information that has been prepared in accordance with the SKPD Renja and KUA-PPAS as well as conformity with activity index standards/unit price standards, budgetary rules and is equipped with supporting documents (Pramana, Study on Implementation of Annual Budget and Development Plan Document Review by Batang Inspectorate, 2015). In the research (Pramana, Study on Implementation of Review of Development Plans and Annual Budget Documents by the Batang Inspectorate, 2015) it is explained that with the RKA-SKPD review, it is hoped that it can detect overlapping activities and budgets and minimize the potential for mark ups or budget bubbles. Thus research (Pramana, Study on the Implementation of the Review of Development Plans and Annual Budget Documents by the Batang Inspectorate, 2015) explains that the constraints and problems that have caused the implementation of the review to have not run optimally and have an impact on

budgetary planning are due to the limited availability of personnel in the review implementation, knowledge or understanding of inadequate review, limited review time, submission of RKA documents by officers from SKPD/OPD who are often late, incomplete data/documents submitted and difficulty meeting with officers from SKPD/OPD.

Inadequate, limited review time, submission of data/documents by officers from SKPD who are often late, data/documents submitted are incomplete/not final and difficulties to meet with relevant officers. The research on the effect of commitment, quality of human resources, leadership style on budgetary ability in Manado City government proves that partially commitment, quality of human resources has no effect on budgetary ability in Manado local government leadership style, while the variables have a positive effect on budget ability of local government in Manado. Manado (Rumenser, 2014).

This study will use agency theory or agency theory, where agency theory reveals or states the existence of a working relationship between the party giving the authority (principal) and the party receiving the authority (agency) in the form of a cooperation contract. However, in carrying out the wheels of government, the government carries out one big responsibility, namely carrying out development and public services to realize the welfare of the people. The budget used by the government in administering the government is the public budget because it comes from the community and must be used as much as possible for the benefit of the community/public. So the government must manage the budget economically, efficiently, effectively and accountably.

The study of the Mediation Role of RKA-SKPD Review on the Effect of Effectiveness of Government Internal Supervisory Apparatus (APIP) and Competence of Regional Financial Management Officials (PPKD) on Budgetary Planning (Empirical Study on Regional Government Organizations in Serang Regency)" took reference from the research entitled "Study on Implementation of the Annual Budget and Development Plan Document Review by the Batang Regency Inspectorate" with a renewal, namely the influence of the competence of Regional Financial Management Officials (PPKD) on budget planning through the mediating role of RKA-SKPD reviews. It is hoped that with the effect of the effectiveness of the APIP role and PPKD competence through the RKA-SKPD review as a mediating variable, this research will result in that budget planning, RKA preparation and RKA-SKPD review in the Serang Regency Government have been running optimally.

## **RESEARCH METHODS**

This study uses quantitative methods. Quantitative research examines populations and certain samples with the aim of testing the established hypotheses. This study will examine and explain the effect of independent variables, namely effectiveness of government internal supervisory apparatus (APIP) and competence of regional financial management, mediating variables namely RKA-SKPD Review, on budgetary planning as dependent variable.

The population used in this study were representatives of the Government Supervisory Internal Apparatus (APIP) who worked in the Regional Government Organizations (OPD) of Serang Regency. The population was held with the aim of determining the size of the sample members taken from members of the population and limiting the validity of the generalization area (Yance, 2017). Processing in this study uses statistical analysis with the Smart PLS 3 test tool. This study uses a questionnaire method in data collection, where the distribution is carried out by visiting the Regional Apparatus Organizations (OPD) in Serang Regency. The data processed are respondents' answers about the Mediation Role of the RKA-SKPD Review on the Effect of the Effectiveness of the Government Internal Supervisory Apparatus (APIP) and the Competence of Regional Financial Management Officials on Budgetary Planning.

## **Conceptual Framework/Research Model**

The research model will theoretically link between variables research, namely the independent variable with the dependent variable. This study uses quantitative methods. Quantitative research examines populations and certain samples with the aim of testing the established hypotheses. This study will examine and explain the effect of independent variables, namely effectiveness of government internal supervisory apparatus (APIP) and competence of regional financial management, mediating variables namely RKA-SKPD Review, on budgetary planning as dependent variable.

## HYPOTHESIS

Based on the explanation above, this research hypothesizes that:

- H1. Pressure has a positive effect on Fraudulent Financial Statements
- H2. Opportunity has a positive effect on Fraudulent Financial Statements
- H3. Rationalization has a positive effect on Fraudulent Financial Statements
- H4. Capability has a positive effect on Fraudulent Financial Statements
- H5. Financial Stability has a positive effect on Fraudulent Financial Statement
- H6. Pressure has a positive effect on Fraudulent Financial Statements Moderated by Anti Fraud

## RESULT AND DISCUSSION

**Table 1 Original Sample, Standar Error, dan T-Statistics**

No.	Research Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviaton (STDEV)	T Statistics ( O/STDEV )	P Values	Description
1	EFA -> PEP	0.272	0.277	0.103	2.648	0.008	Has a positive significant effect
2	EFA -> RRS	0.342	0.337	0.077	4.449	0.000	Has a positive significant effect
3	KOP -> PEP	0.462	0.468	0.097	4.770	0.000	Has a positive significant effect
4	KOP -> RRS	0.229	0.230	0.072	3.163	0.002	Has a positive significant effect
5	PEP -> RRS	0.339	0.345	0.095	3.558	0.000	Has a positive significant effect

Hypothesis testing was carried out with a significance level of 5% based on  $H_0$  (null hypothesis) path coefficient ( $\beta_k$ ) in the SEM-PLS model. Mathematically,  $H_0$  is written as  $k = 0$ , which means there is no relationship between latent variables. The opposite of  $H_0$  is  $H_a$  (alternative hypothesis), and mathematically it is written  $k > 0$ , which means there is a relationship between latent variables, and the effect is positive.  $H_0$  is rejected if  $t_{count} > 1.96$  or  $p \text{ value} < 0.05$ , and  $H_0$  is stated if  $t \text{ count}$  is accepted  $< 1.96$  or  $p \text{ value} > 0.05$ . If  $H_0$  is rejected, the research hypothesis is proven or accepted. The two-tailed hypothesis testing is as follows. Based on the results of data analysis and discussion that has been described in the previous chapter, the conclusions that can be drawn from this research are as follows:

### Effect of Effectiveness of APIP on Budget Planning (H1)

The coefficient value of the effect of the APIP Effectiveness variable on Budgetary Planning is 0.272, and the t-statistics value is  $2.648 > 1.96$  and the p-value is  $0.008 < 0.05$ , then  $H_0$  is not rejected. These results indicate that the effectiveness of APIP has a positive and significant effect on Budgetary Planning at a significance level of 5%. Then  $H_0$  is rejected and  $H_a$  is accepted so that it can be concluded that the APIP Effectiveness variable (X1) has an effect on the Budgetary Planning variable (Y), so hypothesis 1 is accepted.

### Effect of APIP Effectiveness on RKA-SKPD Review (H2)

The coefficient value of the effect of the APIP Effectiveness variable on the RKA-SKPD Review is 0.342, and the value of t- statistics of  $4.449 > 1.96$  and p - value of  $0.000 < 0.05$ , then  $H_0$  is not rejected. These results indicate that the effectiveness of APIP has a positive and significant effect on the RKA-SKPD Review at a significance level of 5%. Then  $H_0$  is rejected and  $H_a$  is accepted so that it can be concluded that the APIP Effectiveness variable (X1) has an effect on the RKA-SKPD Review variable (M), so hypothesis 2 is accepted.

### **The Influence of PPKD Competencies on Budgetary Planning (H3)**

The coefficient value of the influence of the PPKD Competency variable on Budgetary Planning is 0.462, and the t-statistics value is  $4.770 > 1.96$  and the p-value is  $0.000 < 0.05$ , then  $H_0$  is not rejected. These results indicate that PPKD Competence has a positive and significant impact on Budgetary Planning at a significance level of 5%. Then  $H_0$  is rejected and  $H_a$  is accepted so that it can be concluded that the PPKD Competency variable (X2) has an effect on the Budgetary Planning variable (Y), so hypothesis 3 is accepted.

### **Influence of PPKD Competence on RKA-SKPD Review (H4)**

The coefficient value of the influence of the PPKD Competency variable on the RKA-SKPD review is 0.229, and the t-statistics value is  $3.163 > 1.96$  and the p-value is  $0.002 < 0.05$ , so  $H_0$  is not rejected. These results indicate that PPKD Competence has a positive and significant effect on the RKA-SKPD Review at a significance level of 5%. Then  $H_0$  is rejected and  $H_a$  is accepted so that it can be concluded that the PPKD Competency variable (X2) affects the RKA-SKPD Review variable (M), so hypothesis 4 is accepted.

### **The Influence of Budgetary Planning on RKA-SKPD Review (H5)**

The coefficient value of the influence of the Budgetary Planning variable on the RKA-SKPD Review is 0.339, and the t-statistics value is  $3.558 > 1.96$  and the p-value is  $0.000 < 0.05$ , then  $H_0$  is not rejected. These results indicate that Budgetary Planning has a positive and significant effect on the RKA-SKPD Review at a significance level of 5%. Then  $H_0$  is rejected and  $H_a$  is accepted so that it can be concluded that the Budgetary Planning variable (Y) has an effect on the RKA-SKPD Review variable (M), so hypothesis 5 is accepted.

### **RKA-SKPD review mediates the effect of APIP Effectiveness on Budget Planning (H6)**

The VAF value of the RKA-SKPD Review variable in mediating the effect of APIP Effectiveness on Budgetary Planning is 21.20% or greater than 20%, or the RKA-SKPD Review has a partial mediating effect. This means that the APIP Effectiveness variable is able to directly influence the Budgetary Planning variable without going through/involving the mediator variable for the RKA-SKPD Review. So it can be concluded that the Budgetary Planning variable (Y) has an effect on the RKA-SKPD Review variable (M), so hypothesis 5 is accepted.

### **RKA-SKPD review mediates the effect of PPKD Competencies on Budgetary Planning (H7)**

The VAF value of the RKA-SKPD Review variable in mediating the influence of PPKD Competence on Budgetary Planning is 40.67% or greater than 20%, or the RKA-SKPD Review has a partial mediating effect. So it can be concluded that the Budgetary Planning variable (Y) has an effect on the RKA-SKPD Review variable (M), so hypothesis 5 is accepted.

## **CONCLUSION**

The results in this study indicate that The effectiveness of APIP and Competency of PPKD have a significant positive effect on Budgeting Planning and RKA-SKPD Review on APIP in Regional Government Organizations (OPD) Serang Regency. Budgeting Planning has a significant positive effect on the RKA-SKPD Review on APIP in the Regional Government Organization (OPD) of Serang Regency. The RKA-SKPD review can mediate the effect of APIP Effectiveness and PPKD Competence on Budgeting Planning on APIP in Local Government Organizations (OPD) Serang Regency. This research has been attempted to be carried out correctly and in accordance with scientific guidelines, but this research still has some limitations that can be used as a reference for further research. In order to obtain better results, the following are some of the limitations of this study that are this study only uses Local Government Organizations located in Serang Regency so that the sample used is not too large; the presence of the budget planning officers at different times causes the communication delivered to be not detailed; and this research is a bit hampered due to the distance between the services that are not close together.

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