

Perception of Performance of Madura Villages: Aspects of Quality of Financial Reporting, Accountability And Competence

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Abstract: *This research is motivated by the low value of the developing village index (IDM) on Madura Island, from 2018, 2019, 2020 Madura Island has not shown good economic development and development, even in 2018 there were 100 underdeveloped villages on Madura Island, the low IDM value shows that villages in Madura are still relatively low and have not shown good independence, so that village performance is still needed to improve. This study aims to determine the extent of the performance perspective of the village government by examining the influence of financial reporting quality, accountability and competence in improving the village performance perspective. This study uses a quantitative method with multiple linear regression approach, data was collected by distributing questionnaires to 193 respondents, namely village officials as research subjects. The result of this study is that the quality of financial reporting does not have a positive effect on the perspective of village performance, but it does not have a significant effect so that high quality financial reporting will not significantly reduce village performance. Accountability has a positive effect on village performance and has a significant effect on improving village performance, where the village has implemented good accountability for the benefit of the community. Competence has a positive and significant effect on the perspective of village performance on Madura Island, the competence of village officials in preparing financial reports is still low due to the lack of technical training to improve the ability to prepare financial reporting, the lack of utilization of IDM values as a reference in improving the perspective of village performance.*

Keywords: *Financial Reporting Quality, Accountability, Competence, Village Performance perspective*

Introduction

In the current government scheme, the village has a very important role to contribute to assisting local governments in the process of governance, including development for the welfare of the village and the community. With that, the Government issued Law no. 6 of 2014 concerning villages, the existence of a village law confirms that villages must manage their government well and carry out accountable and transparent village financial management. In addition, government financial management is expected to affect the performance of the village government because the stricter the rules applied by the village apparatus, the better the quality of village performance, because the quality of the performance of the village apparatus will have an impact on the progress of the village, where the better the village order, the better the progress of the village. (Rulyanti et al., 2017).

Village performance is how the village's efforts are in managing village funds, utilizing village potential, determining village programs that have an impact on village development and implementing programs according to a predetermined schedule effectively and efficiently. The village performance measurement system is carried out to determine the level of performance that has been achieved by the village government in carrying out its duties, in this case village performance is one representation of the performance of the public sector or government (Ekasari, 2020).

Village apparatus as government implementers can provide perceptions in assessing the high and low performance of the village, this study refers to the measurement of village performance perceptions in Verbeteen's research (2015), where performance is measured from: (1) Quantity and amount of work produced, where this assesses whether the performance of each village apparatus is in accordance with the planned targets; (2) The quality or accuracy of the work produced is assessed based on whether the village apparatus carries out its duties accurately and precisely; (3) The number of innovations or new ideas by the Reputation unit, assessed on the basis that each unit or each part of the village structure has provided opinions on new ideas or innovations for village development; (4) Achievement of work and service reputation, assessed whether the Village can achieve a superior or "Excellent" Village work and service reputation (achieving the village's vision, mission, goals and objectives as well as a very good IDM value); (5) Operational efficiency, assessed from whether the costs incurred are efficient and proportional to the results; (6) Unit personnel morale, assessed from the morals and character of the village apparatus in carrying out their duties.

In the current reform era, with the freedom to express opinions among the community, the current performance of the village government has become one of the objects of public spotlight. This is evidenced by the finding of many criticisms of the performance of the village government. Several things or phenomena that trigger public criticism are village officials who are less disciplined in working hours, there is no transparency of information on development and community empowerment activities (APBDes), the existence of a budget that is not realized to the village community, and the results of financial reports that are not in accordance with the rules. In general, it can be assumed that village performance is still not optimal (Christhna, 2016).

The chart below serves as empirical evidence that explains that the performance of villages in Indonesia is still low, judging by the Village Building Index data, where the range of village independence in Indonesia is still relatively low.

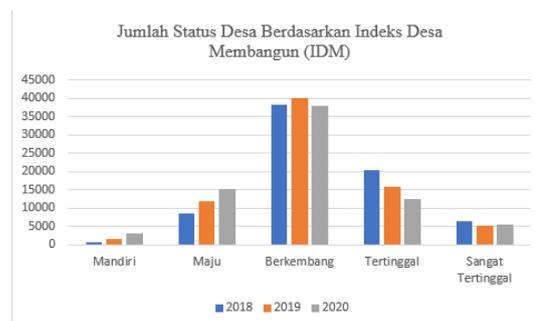


Figure 1. Village IDM data in Indonesia for 2018-2020
Source: Decree of the Director General of Rural and Development

Figure 1 above is the Village Building Index (IDM) data, namely data on the status of village progress and independence to measure village performance achievements every year, there are 5 assessments of village independence status, namely independent, advanced, developing, lagging, and very left behind. In the last 3 years 2018, 2019, 2020, although there is an increase every year, the independent range is still the lowest range compared to other ranges, which can

clarify that village independence in Indonesia is still very low so villages still have to improve their performance.

In improving village performance, government is identical with accountability to the public or can be called public accountability. This is because the funds received by public organizations are sourced from the state financial management budget so that it is more emphasized and demanded to be more accountable in government activities. The public sector in developing countries now demands that public institutions have strong accountability, both at the central and regional levels (Adhikari & Mellembvik, 2011). Based on some of the opinions above, it is suspected that accountability affects financial reporting and performance as the responsibility of village officials.

Law Number 15 of 2004 concerning Auditing the Responsibility and Management of State Finances where the Act stipulates the central and regional governments to apply full accrual-based accounting in the presentation of their financial statements, so that competence is needed in the preparation of financial reporting (Hidayah, 2018). According to (Wardiyanti & Budiwitjaksono, 2021) "Competency is the capacity to handle a job or task based on a predetermined standard", in this case competence can directly affect the performance of the village government in carrying out its duties and responsibilities. Competence also has an impact on the ability to improve performance in providing services to the community, if the competence of the village apparatus is good then it will have an impact on increasing the perception of village performance.

According to Hood (1991) "The theory of New Public Management (NPM) and Agency Theory are still relevant to be used as the basis of mechanisms in public sector organizations, since the 1900s the science of public administration has introduced a new paradigm which is often called New Public Management (NPM)", Hood also explained that there are several important aspects in this paradigm, namely: 1) Professional management in the Public Sector; 2) Explicit standards and performance measures; 3) Great emphasis on control of output and outcome; 4) The division of each work unit in the public sector; 5) Shift to greater competition in the public sector; 6) Emphasis on private sector management practice styles; 7) Emphasis on eco-efficient in resource utilization. This paradigm emphasizes changing government behavior to be more effective and efficient by adopting a private sector management style in the public sector.

Referring to agency theory, "Public accountability is defined by the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are accountable to the trustee (principal)" (Haryanto et al., 2007) In this case, it seems that the quality of financial reporting that is reported as accountability to the public affects the performance of local governments, to produce the right quality of financial reporting, accountability and competence from human resources (agents) are needed. This study assumes that the quality of financial reporting, accountability, and competence have a positive effect on village performance.

This study aims to determine the extent of the perception of village government performance by examining the quality of financial reporting, accountability, and competence in an effort to improve village performance where village officials are the subjects in this study. This research took place in Indonesia, especially Madura Island, because Madura is an island that is currently trying to develop and improve its performance well. This can be seen from the IDM data on Madura Island which is still low, even in 2018 there were 100 villages in Sumenep district that were in the disadvantaged range. This study seeks to determine the extent of the

performance of the village government by examining the influence of financial reporting quality, accountability and competence in improving perceptions of village performance.

THEORY BASIS AND HYPOTHESES DEVELOPMENT

Theoretical basis

a. New Public Management

The science of public administration has introduced a new paradigm since the 1990s which was initiated by Hood, namely the so-called New Public Management (NPM) (Hood, 1991; Keating, 1989). Following are some important aspects of the NPM paradigm: 1) Professional management in the Public Sector; 2) Explicit standards and performance measures; 3) Emphasis on control, output and outcome; 4) Division of work units in the public sector; 5) Greater competition in the public sector; 6) Emphasis on practice in private sector management; 7) Eco-efficient in resource utilization.

b. Agency Theory

Agency theory is an agreement between one or more people (principal) to another person (agent) to perform a service and authorizes the agent to make the best decisions for the principal (Jensen & Meckling, 2019).

c. Quality of Financial Reporting

The quality of financial statements is a normative measure contained in accounting information so that it can meet the objectives. The characteristics of financial reports are relevant, reliable, understandable and comparable because quality financial reports are useful for village success (IPSAS, 2014).

d. Accountability

The variable of public accountability is the provider of information on government activities and performance to interested parties. Public accountability consists of two, namely vertical (to higher parties) and horizontal (to the public) (Mark Bovens, 2006).

e. Competence

Competency variables are knowledge, skills, abilities, attitudes that a person has in doing a job (Hevesi, 2005), while according to (Spencer, 2013), village apparatus competence includes knowledge, skills and good work attitudes in carrying out their work. so that by having these competencies, it is expected that the financial reports produced are of high quality.

f. Village Performance Perception

Perceptions of village performance are evidence and results of the ability of individuals or groups (in the form of institutions) to achieve predetermined goals or targets without violating laws that are moral and ethical, as well as an assessment of the quality of service to the community (Verbeteen, 2015).

Research Hypothesis

In the research conducted (Kroll, 2015) it is explained that to support the decisions of public sector managers and improve their performance, high quality financial accounting information is needed, this is in line with the opinion of the NPM principle which emphasizes

the quality of financial reporting to improve perceptions of village performance. the asymmetric context of financial reporting quality requirements is important in serving the need to assess decision-making in public organizations as well as their accountability to wider stakeholders (Kobayashi et al., 2016) so this poses a challenge for managers to operate public organizations efficiently. It seems that the quality of financial reporting has an influence on public performance and accountability to wider stakeholders. Empirical evidence as an assessment that can be used is the International Public Sector Accounting Standards Board (IPSASB) (Hepworth, 2017). Research (Tran et al., 2021) also explains that the quality of financial reporting appears to have a positive influence on perceptions of public performance and accountability to wider stakeholders.

H1: The quality of financial reporting has a positive effect on perceptions of village performance

Agency theory is relevant to the NPM paradigm in public sector reform (Christensen & Læg Reid, 2013). Where is the relationship between the community (principal) who employs, entrusts, and gives responsibility to the local government (agent) to perform several services to the community (principal) who has given some authority to the local government (agent) in making government decisions (Jensen & Meckling, 2019). In agency theory, "Public accountability can be interpreted as the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are accountable to the trustee (principal)" (Haryanto et al., 2007). In the research conducted (Jatmiko & Fitri, 2022). Performance Results measure the success between accountability and perceived performance of the village government, because the better the accountability, the more efficient and effective the performance of the village government is, this is also supported by research conducted by (Basri et al., 2021; Laka & Suprasto, 2020; Wardiyanti & Budiwitjaksono, 2021) which explains that accountability has a significant positive effect on perceptions of village government performance.

H2: Accountability has a positive effect on perceptions of village performance

New Public Principles of Management (NPM) which prioritizes transparency and accountability in financial management, NPM recommends the use of accrual-based accounting in the recording of financial reporting, because accrual accounting is an international best practice in the latest financial management. In research (Nirwana & Haliah, 2018), explaining the level of competence does not directly affect performance, but there is a significant indirect effect between competence on performance through financial reporting quality, meaning that the higher the competence, the higher the performance through financial reporting quality. . Meanwhile, according to (Wardiyanti & Budiwitjaksono, 2021) "Competency is the capacity to handle a job or task based on a predetermined standard", in this case competence can directly affect the perception of the village government's performance in carrying out its duties and responsibilities, with the competence of village officials it can improve performance capabilities in providing services to the community.

H3: Competence has a positive effect on perceptions of village performance

RESEARCH METHODS

The type of approach or method used in this study uses a quantitative approach, the unit of data analysis in this study is carried out at the organizational level. The object of research is in East Java Province, especially Madura Island, with a population of approximately 958 villages in Madura so that there are 1916 populations of village officials as research subjects. This study uses the classical assumption test which includes the normality test, multicollinearity test and heteroscedasticity test using the independent variables, namely the quality of financial reporting, accountability and competence. While the affected or dependent variable is village performance. All variables in this study are latent variables (constructs) with the research scale used is the Likert scale. The analytical test technique in this study using multiple linear regression equations is formulated as follows:

$$Y' = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Keterangan:

Y' : Dependent variable (Performance)

a : Constant or if the price X=0

b1 : Regression coefficient of Financial Reporting Quality

b2 : Regression coefficient of Accountability

b3 : Regression coefficient of Competence

X1 : Value of Financial Reporting Quality

X2 : Accountability Value

X3 : Competency Value

e : Error

RESULTS AND DISCUSSION

a. Classic Assumption Test

Uji Normalitas- <i>Kolmogrov</i>		Uji Multikolinieritas			Uji Heteroskedastisitas	Hasil Heteroskedastisitas Multikolinieritas
	Unstandardized-R	Model	Tolerance	VIF	Sig	
N	193	Quality of Financial Reporting	0,598	1,672	0,874	(-)
Kolmogorov-Smirnov Z	1,3	Accountability	0,396	2,528	0,91	(-)
Asymp. Sig. (2-tailed)	0,062	Competence	0,395	2,533	0,855	(-)

Source: Primary data processing (Questionnaire) 2021

From the three tests above, it can be concluded that table 1 of the Kolmogorov Smirnov (K-S) Normality Test results above produces a significance value greater than 0.05 so it can be

concluded that the data in this study are normally distributed. Multicollinearity test results where all variables produce tolerance values > 0.10 and all VIF values < 10.00, it can be concluded that each variable does not occur multicollinearity, and for the Heteroscedasticity Test above all variables obtain a significance value greater than 0.05. So it can be concluded that all variables do not occur heteroscedasticity.

b. Multiple Linear Regression Test

The test was carried out using the SPSS for windows 21.0 software data analysis application, the results can be seen from Table 2 below:

Tabel 2
Multiple linear regression test results and T test results

Variabel	Multiple Linear Regression Test			Adjusted R-Square	Test F		Test T		
	Understanding Coefficients		Standardized Coefficients		F Count	Sig.F	T	Sig	Hasil
	B	Std.Error	Beta						
(Constant)	-3,597	2,238		0,509	67,426	0,000	-	-	-
Quality of financial reporting	0,020	0,050	0,026				0,394	0,694	Rejected
Accountability	0,143	0,053	0,217				2,701	0,008	Received
Competence	0,288	0,044	0,524				6,511	0,000	Received

Source: Primary data processing (Questionnaire) 2021

So, the equation of the multiple linear regression line is as follows:

$$Y = -3,597 + 0,020 + 0,143 + 0,288$$

Based on the explanation above, the things that can be explained are as follows:

- 1) The constant -3.597 states that if the independent variable is considered constant, then the average perception of village performance is -3.597.
- 2) The financial reporting quality variable (X1) in table 2 has a coefficient value of 0.020, meaning that for every 1 unit increase, the perceived value of village performance has increased by 0.020 with the assumption that the other variables are constant.
- 3) The accountability variable (X2) in table 2 has a coefficient value of 0.143, meaning that for every 1 unit increase, the perceived value of village performance has increased by 0.143 with the assumption that the other variables are constant.
- 4) The competency variable (X3) in table 2 has a coefficient value of 0.288, meaning that for every 1 unit increase, the perceived value of village performance has increased by 0.288 with the assumption that the other variables are constant.
- 5) The R-Square value of 0.509 means that 50.9% of the perceived village performance variables are jointly influenced by the variation of the three independent variables (financial reporting quality, accountability and competence), the remaining 49.1% is influenced by other factors not included in the research variable.
- 6) The calculated F value for the dependent variable of village performance perception is 62.426 with a significance of 0.000. The value of Sig.F = 0.000 where the value is

smaller <0.05 then it shows significant results between the influence of the independent variable on the dependent variable is feasible or has an overall effect

c. Hypothesis testing

The Effect of Financial Reporting Quality on Perception of Village Performance

In addition, the use of accrual accounting in NPM is emphasized to improve the quality of financial information, to be useful for managers in making resource allocation decisions (Guthrie, 1998). The results of the study do not have a positive effect so that the high quality of financial reporting cannot increase the perception of village performance, if the quality of financial reporting is improved it will be of the opposite value to the perception of village performance, where the village treasurer in producing financial statement information still does not describe the events that occurred and there are still errors that occur. material, where in this case the village has not yet implemented a good financial reporting system to produce maximum performance.

In this study it was also found that the village apparatus, especially the village treasurer, was less concerned with the quality of the financial reports made. However, although the quality of financial reporting is higher, it will not have a significant impact on perceptions of village performance because the magnitude of the influence of financial reporting quality on perceptions of village performance is very small compared to other variables, so even if the quality of financial reporting is improved, it will not affect the perception of village performance as a whole. significant.

The Effect of Accountability on Perception of Village Performance

The test results on the accountability variable show that the research results are in line with the New Public Management theory and Agency Theory where according to Hood (1991) the New Public Management (NPM) theory and Agency Theory are still relevant to be used as the basis of mechanisms in public sector organizations. (Christensen & Læg Reid, 2013) explains that in 3 decades New Public Management has used effective implementation of accountability to improve perceptions of village performance, so in this case, if accountability is increased, the perception of village performance will be higher. Referring to agency theory, (Haryanto et al., 2007) explains "Public accountability can be interpreted by the obligation of the trustee (agent) to provide accountability, report, present, and disclose all activities and activities that are their responsibility to the trustee (principal) who has the right and authority to ask for such accountability", where in this case the village apparatus (agent) has the obligation to provide accountability to the community and stakeholders (principals) in the form of good and maximum performance so that they can provide satisfaction in the services provided. The results of the study are in line with Auditya, (2013); Harvianda et al., (2014); Serpiner, (2016); Son, (2018); Nasution, (2018); Benawan et al., (2018); Dewi & Ikbal, (2019); Novatiani et al., (2019); Wahyudi et al., (2019); Laka & Suprasto, (2020); Widajatun (2015); Suriana, (2021); Tran et al., (2021); and Basri et al., (2021).

The Influence of Competence on Perception of Village Performance

The test results on the competency variable show that the results of this study are in line with the New Public Management theory where in the presentation of financial statements, Indonesia applies accrual-based accounting (Hidayah, 2018). Accrual-based accounting is an international best practice in modern financial management in accordance with the New Public Management (NPM) principles that prioritize transparency, competence and accountability in financial management. According to (Cheetham, 2011) Agency theory explains that competence is an important indicator that must be accounted for to the community and stakeholders so that it can be said that competence is the performance standard of an organization.

In this study, competence also has the highest influence value among other variables, so if the competence of the village apparatus is high, it can significantly increase the perception of village performance. The results of this study are in line with Safwan et al., (2014); Untari (2014); Rafar et al., (2015); (Nirwana & Haliah, 2018); Saputra, (2016); Wardiana & Hermanto, (2019); (Nurhazizal & Nasir, 2019); Nurhazizal & Nasir, (2019); Ginting, (2020); Suryanti, (2020).

CONCLUSION

Based on the results of the previous discussion on the effect of financial reporting quality, accountability and competence on perceptions of village performance, it can be concluded that the quality of financial reporting has no positive and insignificant effect on perceptions of village performance, this shows that if the quality of financial reporting is high this will not reduce village performance. significantly. While the variables of accountability and competence have a positive and significant effect on the perception of village performance, this shows that the higher the accountability and competence, the better the perception of village performance. Theoretically the implementation of accountability and competence for the benefit of the community and stakeholders can affect the perception of village performance, where with good accountability and competence village officials will be in a state of high awareness and knowledge so that they can do their work well and maximally, also the results of this study It is hoped that it can be used as evaluation material and input for village officials, especially village officials on Madura Island.

The factors that influence the perception of village performance in this study are three variables, namely the quality of financial reporting, accountability and competence, while there are many other factors that can affect village performance. This study distributes questionnaires to village officials to determine the level of perception of village performance, for further research it is expected to be able to distribute questionnaires to the community and stakeholders so that an assessment of the results of village performance perceptions can also be assessed from the satisfaction of the community and stakeholders as parties who receive services from the village.

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