

The Influence of Control System Apparatus Competence Internal Supervision on Local Government Accountability

Muhammad Abduh¹, Rezah Ramdhani¹

¹Universitas Muslim Indonesia Lp2s Umi Makassar

*Corresponding Author: Muhammad Abduh

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Abstract

Research data demonstrates that internal controls together with apparatus competence and internal supervision function as influential factors leading to better government accountability. Internal control systems establish a direct positive relationship with the accountability of the Makassar City Regional Government due to proper execution of well-developed control frameworks. While the competence of the apparatus has a positive and significant effect on the accountability of the Makassar City Regional Government, this means that with good apparatus competence it will increase the accountability of the regional government in Makassar City and Internal supervision has a positive and significant effect on the accountability of the Makassar City Regional Government, this means that with the implementation of good internal supervision it will increase the accountability of the regional government in Makassar City.

Introduction

The public sector organization which the government represents needs to perform its duties effectively. The need for superior performance should be accepted across all government sectors when establishing regional autonomy programs and regional authority governance frameworks. The public has high expectations regarding regional autonomy implementation which continues to get significant attention in public discussions. The people do not notice the optimal results of government execution (Asmorowati et al., 2022; Goldbach et al., 2022). The government under regional autonomy is supposed to gain independence allowing it to minimize dependence on central government authority in both financial support and financial oversight. The government issued Government Regulation Number 58 of 2005 concerning Regional Financial Management because such elements play a vital role in administrative supervision. As a continuation of PP Number 58 of 2005 the Minister of Home Affairs issued two sets of guidelines. These include Regulation of Minister of Home Affairs Number 13 of 2006 and the later revision in Regulation of Minister of Home Affairs Number 59 of 2007. Regional financial management guidelines receive specific regulations in accordance with the regional financial governance reform's direction.

The government issued Government Regulation Number 12 of 2019 concerning financial management to enhance regional financial reporting by mandating proper, efficient, economical, effective, transparent, responsible administration of reports which consider fair practices and community welfare and comply with legal provisions. The purpose of Financial Reporting must present information that is useful for users in assessing accountability and making decisions, both economic, social, and political decisions by: a) Providing information on the adequacy of current period revenues to finance all expenditures; (b) Providing information on the suitability of the method of obtaining economic resources and their allocation with the established budget and laws and regulations; (c) Provide information on the amount of economic resources used in the reporting entity's activities and the results achieved; (d) Provide information on how the reporting entity funds all its activities and meets its cash needs; (e) Provide information on the financial position and condition of the reporting entity in relation to its sources of income, both short-term and long-term, including those from tax levies

and loans; and (f) Provide information on changes in the financial position of the reporting entity, whether they have increased or decreased, as a result of activities carried out during the reporting period (PP Number 71 of 2010). Government Regulation Number 58 of 2005 concerning Regional Financial Management has failed to fulfill its established objectives. The government should focus on regional financial issues that frequently generate attention because they require enhancement to produce high-performing financial management in regions. Various problems that occurred related to finances which were the findings of the BPK RI included budgeting, implementation, and accountability problems for spending in 85 K/L of at least Rp10.65 trillion and US\$29.40 million which were not in accordance with the provisions, including: (1) budgeting/allocation errors for goods spending of Rp390.18 billion in 34 K/L and capital spending of Rp4.30 trillion in 26 K/L, (2) Problems in contract implementation including procurement work not in accordance with specifications and late completion of work not yet subject to fines, and (3) realization of capital spending with foreign loan sources of Rp782.16 billion and US\$29.36 million could not yet be recognized as capital spending because the bookkeeping/approval order (SP3) had not been issued. The actual activities did not correspond to spending realization while the government incurred needless expenses and spending needed further improvements.

The suboptimal control of K/L together with weaknesses in APIP (Internal Government Supervisory Apparatus) for budgeting represent the main causes of budgeting and implementation issues and lack of spending accountability (IHPS BPK RI semester I, 2020). As per Article 18 of Law Number 15 of 2004 the summary of audit results (IHPS) phase II (two) 2020 was developed. The summary contains 559 Audit Result Reports which BPK has established consisting of financial LHPs which represent 5% and performance LHPs amounting to 45% with the remaining 50% representing LHPs with specific objectives. The regional government emerges as the second entity in terms of BPK RI audit findings during semester II of 2020 with 1,674 findings behind the PC-PEN program which accumulated 2,170 findings. Business units and other agencies conform to the central government and BUMN in terms of reported findings with 244 occurrences. Among the total findings the performance audit generated the greatest number of 2,522 while the DDT audit provided 2,420 and financial audit reached only 128. Several control system weak points emerged in accounting and reporting through documentation discrepancies as well as non-compliant report processing and delayed reporting and insufficient data systems and insufficient employees according to Li & Liu (2021).

The performance of regional financial managers remains problematic because this situation needs further important focus. Regional financial managers in Makassar City need to enhance their management performance at the present time. After five consecutive years of unqualified results (WTP) the Audit Board of Indonesia (BPK) issued a fair evaluation (WDP) to Makassar City Government through its 2020 financial audit (LHP). The BPK audit reports identify multiple issues as main findings. An amount of personal debt totaling IDR 450,000,000 was discovered at Daya Hospital during the audit. The BPK shows concern about the shortage of documentation relating to infrastructure improvements. The Kominfo office acquired CCTV during 2020 as one of the discovered findings. The BPK holds 16 findings contrary to issuing an WTP (Unqualified Opinion) rating for Makassar. The researcher will perform investigations regarding government financial manager performance based on this evaluation. The measurement of government agencies determines the performance standards of their operational duties. The systematic evaluation through performance measurement examines both the planned program activities against their original design and their accomplishment of intended success goals. The evaluation of organizational performance proves beneficial when officials need to track and enhance results focused on institutional goals to fulfill public

accountability standards (Susanto et al., 2023; Zhenjing et al., 2022). Local government financial manager performance in duty execution depends on four important factors: internal control system and apparatus competence and internal supervision together with accountability creation. According to Kusumawardani & Asrihapsari (2023) internal oversight significantly influences the financial manager performance within Karanganyar Regency. According to Wau et al. (2023) internal supervision demonstrates positive significance towards the performance of the home affairs department inspectorate general. Odunlami & Eniola (2022) demonstrated that internal supervision creates positive results when measuring government performance. Internal supervision helps minimize task deviation during implementation while supporting program development to achieve better governance standards that are free of corruption and its related forms. Alam (2022) established that internal supervision creates positive and significant impacts which enhance government agency performance. The agency achieves superior outcomes when internal supervision implementation reaches higher levels. This research study designed an investigation to examine the relationship between Internal Control System along with Apparatus Competence and Internal Supervision on Government Accountability.

Method

A quantitative design assessed how internal controls with apparatus competence along with internal supervision affect local government accountability throughout Makassar City financial operations. Through this quantitative research design scientists can test hypotheses which enables measurement of systematic variables to validate theory using empirical measurements. Given the research target to measure predefined construct relationships with statistical methods the researchers adopted this research approach. A research study took place inside regional government work units referred to as Satuan Kerja Perangkat Daerah (SKPD) in Makassar located within South Sulawesi Province. The data gathering process used a structured closed-ended questionnaire which reached respondents to evaluate their perceptions regarding five key variables: internal control system; apparatus competence; internal supervision; accountability system; and financial management performance. The selected constructs received operational definitions using indicators based on literature and relevant regulations. Documentary analysis served as a supplemental method for secondary data collection which added triangulation capabilities for the research results to improve their reliability.

The quantitative data were analyzed using Structural Equation Modeling (SEM) via the AMOS version 25 software. This technique was selected due to its strength in simultaneously testing multiple relationships between variables, including mediating effects. The initial stages of analysis involved organizing the questionnaire responses into a comprehensive dataset, followed by rigorous statistical testing. These included validity and reliability assessments, normality testing, and the evaluation of classical assumptions to ensure data suitability for SEM. To evaluate the measurement model, Confirmatory Factor Analysis (CFA) was employed for each construct. CFA verified the adequacy of the proposed indicators by assessing the loading factor values and significance levels. Indicators were retained if their loading factors met or exceeded the threshold of 0.70 and if their p-values were below 0.05, confirming both convergent validity and indicator reliability. The CFA results confirmed that the constructs for the internal control system, apparatus competence, internal supervision, and accountability were all sufficiently represented by their respective indicators.

In ensuring model fitness, various SEM assumption tests were performed. Normality was examined through univariate and multivariate tests, with critical ratios within the acceptable range of ± 2.58 , indicating normally distributed data. Outlier detection was conducted through z-score evaluation and Mahalanobis distance analysis. No significant univariate or multivariate outliers were identified, affirming the robustness of the dataset. Multicollinearity and

singularity were also assessed through Pearson correlation coefficients, with all inter-variable correlations falling below the 0.85 threshold, thereby mitigating risks of redundancy or estimation distortion. Following the assumption tests, model fit was assessed through goodness-of-fit indices. Initially, modifications were guided by the Modification Indices (MI) provided by AMOS to improve model fit. After adjustments, all fit indices including CMIN/DF, RMSEA, GFI, AGFI, and CFI fell within acceptable ranges, indicating a well-fitting model ready for hypothesis testing. The final structural model was thus deemed valid and was used to test the direct and indirect effects of the independent variables on accountability, and ultimately, on financial management performance.

Result and Discussion

Results from data evaluation explored how the Internal Control System together with Apparatus Competence and Internal Supervision affect Financial Management Accountability and Performance at Makassar City Regional Government. A total of 144 participants were targeted for this study yet 151 employees from 51 OPDs in Makassar City filled out the questionnaire during data collection thus making up the 151 samples that analyzed the research data.

Descriptive Research Variables

In this study there are exogenous variables, namely the Internal Control System (X1), Apparatus Competence (X2), Internal Supervision (X3), one intervening variable, namely the Regional Accountability of the Makassar City Government (Y1), where each variable will be described descriptively.

Internal Control System (X1)

The Internal Control System variable shows itself through five indicators starting with Control environment and continuing with Risk assessment followed by Control activities then Information and communication and ending with effectiveness of supervision. Respondents' perceptions of the Internal Control System of management. Data indicates that the perception of the Internal Control System variable at 4.21 falls within the very good category. The organization uses a system of controls for financial planning which depends on measurable approaches to maintain financial processes in line with system procedures. The Control environment represents the organizational control which addresses various activities and financial transactions. Strong agreement exists among 57% of the respondents while agreement comes from 101% and 7.3% chosen quite agree. Some respondents provided dissimilar answers regarding the 3.3% score while Risk assessment remains the second indicator since it handles various activities to predict possible financial organization losses. Another 23.8% of respondents strongly agreed with this indicator and 88.7% agreed while 17.2% indicated quite agree but 4.6% provided opposing answers.

Control activities serve as the third indicator which describes the efforts to regulate all business operations through established and relevant regulatory procedures and guidelines. Respondents gave strong agreement (19.2%) while more of them agreed (72.2%), a number of participants chose quite agree (21%) but some disagreed at 1.3%. The fourth indicator of business performance assessment concerns Information and communication through which explanations and financial activity discussions occur to present proper and correct practices. Fifty-five percent of respondents selected strongly agree and 7.9% selected agree yet 12% chose quite agree when answering this measurement indicator. Even so, (1.3%) of respondents selected disagree. The fifth evaluation criterion consists of Monitoring which involves checking and assessing all correct financial activities. Participants expressed agreement at (64.3%) level and strongly (49.7%) and also experienced quite agree (7.3%).

Apparatus Competence

The apparatus competency variable consists of three measurement criteria which include knowledge and skills together with attitudes. Respondents' perceptions of the Internal Control System of management. Research behaves that the apparatus competency variable stands at a very good level while maintaining an average score of 4.45. A very good evaluation stands for excellent competency levels when it comes to financial management by regional government personnel in Makassar City.

Knowledge represents the first competency variable indicator which involves controlling various activities and financial transactions within an organizational environment. Survey results showed 62% strong agreement and 46.4% agreement together with 0.7% quite agreement. A second competency sign involves professional abilities in controlling activities to detect potential organizational financial losses before they appear. Organization personnel responded strongly agree to this statement with a percentage of 51.7. A majority of respondents (49%) deemed the statement to be strongly agree while 81% agreed with it and 10% expressed quite agree.

Internal supervision (X3)

The 5 indicators under internal supervision assessment include accountability, transparency, financial supervision, social responsibility and financial management performance. The internal supervision variable places itself in the very good rating category with an average score of 4.23 according to Table 14. The evaluation of regional financial management internal supervision through the Makassar City Government places it in the very good category thus indicating the performance level is high. The competency indicator encompasses Accountability which shows results based on respondent answers as 37.1% strongly agree and 60.3% agree and 2.6% state quite agree.

The indicator of transparency shows that 19.2% of respondents strongly agree while 59.6% agree and 17.9% answer quite agree. Financial supervision demonstrates positive feedback from respondents as shown through their answers where 42.4% strongly agreed and they were joined by 55.6% who agreed but only 2.0% chose to answer quite agree. Social responsibility serves as an indicator where 52.3% of respondents strongly agree while 46.4% agree and only 1.3% indicated they quite agree. Support for financial management performance showed 38.4% strongly agreement and 60.3% agreement together with 1.3% respondents showing quite agreement.

Accountability (Y1)

The Accountability variable contains four measurement indicators which include program, law and honesty, policy and financial components. The Accountability variable holds a very good rating as assessed through an average value of 4.23. The assessment of financial regional manager accountability at the Makassar City Government stands at the very good level as it demonstrates high performance levels.

Inferential Statistical Analysis with SEM

The researcher applied Parametric Inferential Statistics along with structural equation model (Structural Equation Model/SEM) causal analyses through AMOS program applications before performing SEM hypothesis testing by conducting two specified tests (Ferdinand, 2006).

Confirmatory Factor Analysis

The variables used in this study are, Internal Control System (X1) Apparatus Competence (X2), Internal supervision (X3) Regional accountability of the Makassar City Government (Y1).

Each variable is measured based on several indicators. Furthermore, to be able to find out the variables that can be used as indicators that are observed based on the loading factor value and its significance level. The indicator is considered valid if the loading factor value is ≥ 0.70 and the profitability level is <0.05 or 0.000 (Nomran & Haron, 2022). The value of loading factor, critical ratio and profitability value of internal control system variables, apparatus competence, and supervision are described as follows:

Internal Control System (X1)

The results of the confirmatory analysis (CFA) test for the exogenous variable of the internal control system (X1) have shown a model that is quite fit or there is a match between the data and the model. This is proven by the five indicators having met the fit criteria or the established standards, namely the loading factor value is greater than 0.70 and the p-value is less than 0.05 so that all indicators can be accepted for further analysis.

Apparatus Competence (X2)

The results of the confirmatory analysis (CFA) test for the exogenous variable of apparatus competence (X2) have shown a model that is quite fit or there is a match between the data and the model. This is proven by 3 indicators having met the fit criteria or the established standards, namely the loading factor value is greater than 0.70 and the p-value is less than 0.05 so that all indicators can be accepted for further analysis.

Internal Control (X3)

The results of the confirmatory analysis (CFA) test for the exogenous variable of the internal control system (X3) have shown a fairly fit model or there is a match between the data and the model. This is proven by the five indicators having met the fit criteria or the established standards, namely the loading factor value is greater than 0.70 and the p-value is less than 0.05 so that all indicators can be accepted for further analysis.

Accountability (Y1)

The results of the confirmatory analysis (CFA) test for the endogenous variable Accountability, the loading factor value is seen based on the Critical Ratio (CR) which provides an overview to explain each indicator construct of the Accountability variable (Y1) observed based on the determination of the loading factor value presented from the results of the standard regression estimation (standardized regression) with a significant p-value construct or <0.05 . Shows positive and significant values for 4 indicators.

SEM assumption test

Data normality test

The normality of univariate and multivariate data used in this analysis can be tested for normality using the critical ratio criterion of ± 2.58 at a significance level of 0.01 (1%). Based on the results of the normality test, it can be seen that the cr value is between -2.58 and 2.58 , so it can be concluded that all data are partially distributed normatively.

Outliers Evaluation

Outliers are observations or data that have unique characteristics that look different from other data and appear in the form of extreme data, both for single variables and combinations (Hair et al. 1995 in Ferdinand, 2006). Outliers testing can be done in two ways, namely:

Univariate Outliers

Based on the computational results as in appendix 6 (descriptive statistics), it is known that the data used in this study is free from univariate outliers, because no variables have a z-score > 4.0. It can be seen that the minimum z-score limit = -4.99574 (X2.4) and the maximum z-score = 2.38039 (X13) or all z-score values < 4.0.

Multivariate Outliers

Based on the calculation results using AMOS as in attachment 7, the Chi-square value is obtained = 142.681 with degrees of freedom = .125 and probability = 0.133. When compared with the minimum mahala Nobis distance-squared value of 14.953 and the maximum value of 42532. It can be seen that the mahala Nobis distance value is smaller than the Chi-square value so it can be concluded that there is no indication of multivariate outliers.

Evaluation of Multicollinearity and Singularity

High multicollinearity will reduce the reliability of SEM estimates. Multicollinearity examination is carried out through the Pearson r correlation. If the correlation coefficient $r > 0.85$, then multicollinearity is considered high and empirical under identification is considered problematic (García et al., 2024; Jeng, 2023).

Internal Control System, Apparatus Competence, Regional Accountability of Makassar City Government

The model reaches goodness level when empirical data substantiates the theoretical development of the hypothetical model. The assessment demonstrates a very essential necessity to transform the model through error indicator associations based on modification index directions because the Chi-square measurement remains too substantial and opposes all criteria thresholds. The analysis results after implementing the final model yields the following outcomes. The final stage model acquisition shows that all criteria for goodness of fit indices align with their defined cut-off values thus the model qualifies for further analysis.

Table 1. Large Influence Composition Between Variables

Influence of Variables	Direct	Indirect	Total Influence
X ₁ To Y ₁	0,310 (9,61%)	-	9,61 %
X ₁ To Y ₂	0,222 (4,93%)	0,471 (22,18%)	27,11%
X ₂ To Y ₁	0,228 (8,29%)	-	8,29%

The research revealed that the internal control system variable produces a 0.310 coefficient value regarding accountability and achieves $P = 0.035 < 0.05$. Accountability displays a positive significant relationship with the internal control system according to the data results indicating that internal control systems promote accountability. Through its process-based design the internal control system enables management personnel in an organization to obtain sufficient confidence about achieving their primary goals: operational efficiency and effectiveness and financial reporting reliability as well as regulatory compliance. This results in improved organizational success in financial accountability. Implementing the Internal Control System by Makassar City Government enables better financial accountability according to the research findings. The analysis demonstrates that the internal control system creates strong positive relationships with local Makassar City government accountability levels. A better internal

control system implemented by authorized government institutions results in stronger local government accountability in fund management. The internal control system generates positive effects on the establishment of accountability as demonstrated by this analysis. Improvements must be made to the internal control system when it is implemented by the Makassar City Government. An internal control system depends on Risk Assessment as its second essential element. Leadership within the organization must detect different types of risks affecting their company.

Through risk identification management implements protective measures to prevent company losses from becoming major. Control Activities act as supervisory steps which oversee multiple company procedures to enforce necessary supervision and control within organization operations. Monitoring activities serve as an essential component for following up the accounting information system through effective supervision together with accountability accounting and internal audits. The implementation of an absolute internal control system enables the financial management operations of local government authorities to function properly toward meeting organizational objectives. Organizational efficiency and effectiveness represent two targets of internal control implementation because inadequate performance of internal control will likely lead to wasted resources and final losses Alabdullah (2023). The positive and significant relationship between internal control systems and financial management accountability at the Makassar City Regional Government stems from well-functioning employees who demonstrate duty-related knowledge and abilities.

The hypothesis tests within the study produced a 0.288 value for competency's relationship with accountability while $P = 0.040$ was lower than 0.05. The study data indicates the apparatus competence directly affects accountability improvements through proper apparatus competence execution. Organizational success in achieving accountability gets support from employee competence representing their ability to handle assigned responsibilities satisfactorily as per the allocated tasks (Natria et al., 2022; Sari, 2023). The higher the level of competence demonstrated by regional government employees and apparatus members in Makassar City the better it serves to enhance financial accountability. Data analysis proved that apparatus competence generates a positive relationship which significantly impacts the financial accountability of the Makassar City Regional Government.

The higher the competency level of government employees and apparatus the enhanced will be the regional government accountability towards fund management. Work competence means the essential combination of job skills required to achieve high work standards. Local government apparatus competence describes the collection of essential knowledge along with skills which combined with appropriate attitudes and needed behaviors for effective work delivery (Salam, 2021; Fachrizi & Madyawati, 2023). An effective job performance needs characteristics of knowledge and skills alongside behavior and experience that describe competence. signifies the content inside someone's brain whereas knowing represents their mental recognition and comprehension of something similar to understanding work tasks. Throughout practice as well as experience along with training participants can develop skills which represent specific abilities that can be measured (Wirawan, 2012).

Every staff member requires competence because Thornhill et al. (2023) explains competence consists of demonstrated knowledge skills and abilities operated at specific performance standards. A behavioral demonstration of competence requires a blending of knowledge and skills together with abilities which workers need to perform. Demonstration of this competence happens through workplace activities and depends on organizational culture together with work environment factors. To execute work or tasks in a workplace setting an individual must combine their knowledge of tasks with their expertise level and abilities. Research results by

(Ardianti et al., 2023; Hernita et al., 2024; Kerihi, 2024) have in common with this study by showing human resource competence as one essential factor for fund management accountability. This investigation provides evidence in support of Kwarteng & Mensah (2022) who established that equipment competency creates a positive relationship with government agency execution accountability. Research findings differ from this study because employee competence had no correlation with accountability according to previous studies. Poor human resource competency levels in village officials acts as an obstacle to the management of accountable Village Fund Allocations.

The low competence of human resources and ineffective monitoring and evaluation result in inconsistencies in the management of Village Fund Allocations. Accountable management status is absent when assessing the accountability of Village Fund Allocations. The study results presented by Savitri & Diyanto (2021) confirm that village financial management (Village Fund Allocation and village funds) continues to face various obstacles. The principles of financial accountability have not been achieved within village financial management systems. Weak human resource capacity at the village government stands as the main reason behind its operational difficulties. The establishment of village fund management through fiscal decentralization requires preparedness to operate the system given by the central government to regional government and from regional government to village government. Research conducted by Zhang et al., (2021) indicates that the competence abilities of local government officials do not substantially impact government agency performance accountability levels. The outcome-oriented testing of the apparatus demonstrates that Makassar City regional government staff achieves adequate competence by applying their knowledge and skills together with appropriate attitudes to enhance financial management accountability.

Conclusion

The internal control system has a positive and significant effect on the accountability of the Makassar City Regional Government, this means that the implementation of a good and planned internal control system will increase the accountability of the Makassar City Regional Government. The competence of the apparatus has a positive and significant effect on the accountability of the Makassar City Regional Government, this means that with good apparatus competence it will increase the accountability of the regional government in Makassar City. Internal supervision has a positive and significant effect on the accountability of the Makassar City Regional Government, this means that with the implementation of good internal supervision it will increase the accountability of the regional government in Makassar City.

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