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THE EFFECT OF INTERNAL CONTROL SYSTEM FINDINGS, AUDIT FINDINGS, AND TOTAL EXPENDITURES ON SAKIP QUALITY [Empirical Study on Municipal Government in Central Java Province 2018-2020]

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1. Introduction

Financial reports in a government are not only made by the central government, but also the government environment, for example city or district governments. Law Number 17 of 2003 article 31 states that "financial reports are very valuable for local or regional governments. The quality of financial reports can be said to be good if it provides simple budget summary data. Based on the low quality of financial reports can be caused by the lower understanding of accounting among financial statement compilers. It is said that understanding of accounting is carried out until it becomes a financial report based on principles and standards of financial statements preparation as stipulated in Government Regulation Number 71 of 2010. The achievement of regional development targets cannot be separated from aspects of good and orderly regional financial management. BPK Regulation Number 1 of 2007 BPK Regulation Number 1 of 2007 defines state/regional losses in the reduction of state or regional wealth in the form of money, equity, and goods, which defines in amount as result of unlawful acts, whether intentionally or negligently. So, of course, these findings will be considered by BPK in providing an opinion on the fairness of the presentation of financial statements. In addition, BPK conducts testing and implementation of the government's Internal Control System. To realize accountability, it is necessary to increase awareness about public accountability by educating public accounts and other parties concern. The development of public accountability in Indonesia was marked by Presidential Directive No. 07 of 1999 on the Performance Accountability System of Government Agencies was subsequently replaced by Presidential Regulation No. 29 in 2014.

Article 2 of Presidential Regulation No. 29 of 2014 provides that SAKIP is a system to assist in the preparation of accountability reports for government agencies. In addition, the government issued the Ministerial Regulation on Empowerment of the State apparatus and Digital Bureaucracy Reform for the Performance of Government Agencies as a rule for the implementation of SAKIP. The purpose of implementing SAKIP is to maximize the outcomes (outcomes) of implementing government program activities so that they contribute to the achievement of the stated program objectives. Presidential Regulation No. 29 of 2014 prescribes SAKIP, Local, National and Global Strategic Plans to ensure that implementation of the Strategic Plan (RENSTRA) is the first step that government agencies must take. implemented to meet each requirement of the local, national and global strategic environment. In addition, the Organization for the Implementation of the Strategic Plan (RENSTRA) maintains the strategic plan within the framework of the single state administrative system of the Republic of Indonesia. The establishment of RENSTRA will therefore support the vision, mission and opportunities as well as reduce obstacles that will be encountered in efforts to increase government accountability for performance. (Ismi Febiani et al., 2016).

Below are the results of the SAKIP assessment conducted by the State Ministry for Administrative Reform and Bureaucratic Reform (Kemen PAN & RB) in districts/cities.

Table 1.1 Results of evaluation of SAKIP in Central Java Year 2018-2020

No	County/City	2018		2019		2020	
1	Regency. Banjarnegara	70.95	BB	66.65	B	64.34	B
2	Pekalongan City	70.88	BB	72.59	BB	65,10	B
3	Regency. Cilacap	70.61	BB	73.19	BB	69	B
4	Wonogiri District	70.43	BB	73.07	BB	73.82	BB
5	Kudus Regency	68,19	B	66.86	B	67.46	B
6	Semarang city	67.92	B	68.12	B	69.92	B
7	Surakarta City	66,70	B	68.874	B	66.5	B
8	Boyolali Regency	66.45	B	67.13	B	62	CC
9	Magelang City	65,10	B	66.47	B	65,10	B
10	Banyumas Regency	64.34	B	73.84	BB	74.96	BB
11	Pemalang Regency	63.63	B	65.81	B	63.5	B
12	Tegal City	63.28	B	65.98	B	59.7	CC
13	Salatiga City	63.03	B	64.15	B	63.03	B
14	Wonosobo Regency	62.70	B	64.03	B	60.94	B
15	Batang Regency	62.64	B	65.04	B	65	B
16	Karanganyar Regency	62.38	B	65.02	B	61	CC
17	Pati Regency	61.94	B	63.26	B	64.2	B
18	Kendal Regency	61.39	B	64.55	B	68.94	B
19	Jepara Regency	61.30	B	63.17	B	55.61	CC
20	Blora Regency	61.22	B	62.22	B	68	B
21	Purworejo Regency	61.08	B	62.81	B	65.3	B
22	Sragen Regency	60.76	B	61.99	B	68	B
23	Brebes Regency	60.73	B	63.09	B	60.68	CC
24	Demak Regency	60,60	B	63.11	B	69	B
25	Pekalongan Regency	60.52	B	63.51	B	64.02	B
26	Klaten Regency	60.33	B	61.32	B	60.33	B
27	Tegal Regency	60,10	B	61.36	B	59.9	C
28	Magelang Regency	59.05	CC	60,10	B	60.94	B

29	Temanggung Regency	59.05	CC	60,16	B	66.16	B
30	Purbalingga Regency	58,79	CC	61.50	B	64.3	B
31	Kebumen Regency	58.73	CC	61.85	B	61	CC
32	Rembang Regency	58.64	CC	58,70	CC	69	B
33	Semarang Regency	57.84	CC	58.11	CC	67.5	B
34	Grobogan Regency	57.43	CC	60.87	B	66	B
35	Sukoharjo Regency	57.01	CC	57.84	CC	59	C

Source: Processed data from KemenPAN and RB-RI

Based on the above table, It showed that SAKIP score of Regency and Cities in Central Java for 3 years on average get a majority rating of B, CC with an accountability skor > 50-70 which identifies that the ability of government agencies to plan performance and performance targets, align what is budgeted, has not been appropriate between implementation and report performance achievements. So that in this study there are still differences in SAKIP scores and it is necessary to re-examine the performance accountability system as the dependent variable, to determine the effect of the findings of the internal control system, audit findings, total expenditure on the quality of the government's performance accountability system.

Theoretical explanations related to the phenomenon of the application of SAKIP in Indonesia have been carried out by (Hendri and Anne 2020) which provides empirical evidence of several factors that influence the application of SAKIP in Indonesia are:

1. Performance agreements with targets and key indicators that are specific, measurable, achievable, time-bonded, can be monitored and collected (trackable) or SMART.
2. Providing information can improve the quality of governance in the performance of the duties and functions of government agencies (consulting activities).
3. Management of performance data for information needs through government accounting and statistical systems.
4. Review and evaluation of the performance of regional apparatus by the governmental internal control apparatus (APIP).

Regarding these factors, several other researchers also provide empirical evidence that consistently contradicts the findings of others by (Hendri and Anne 2020), including Research of (Alpi and Puja 2018), (Septiana 2020), and (Artha et al. 2021) Study of (Hendri and Anne 2020) This is a variable implementation of (SAKIP) Positively influence the implementation of agency accountability systems. Study of (Alpi and Puja 2018) The use of variables in audit results has important implications for agency accountability systems. The study uses the impact of local government accounting, internal control, and reporting systems on performance accountability as moderator variables. Also add the internal

control variable as an independent variable to retest, because in previous research by (Septiana, 2020). Study (Artha et al. 2021) The use of investment budget variables has a positive impact on the performance accountability of Banda Aceh city government agencies. The previous studies mentioned above are still inconsistent about government accountability 'SAKIP'. variable. This prompted researchers to re-examine the quality of agency performance accountability systems in local government agencies in Central Java, which are affected by the variables of internal control system results, audit results, and total expenditure. rice field. The framework for this study is the impact of his SAKIP quality on internal control findings, audit findings, and overall spending. The image in the figure shows the framework used to develop the hypothesis. Part of the internal control activity is internal control, which is tasked with conducting independent assessments of the agency's performance of its duties and functions.

According to a study conducted (Purba dkk, 2022), the internal control system has a significant positive impact on the quality of SAKIP. Secondly, according to research (Noviyanti and Kiswanto 2016), audit results have a negative impact on the performance accountability system of local governments in Central Java. The third variable is total spending. Research shows that total expenditure variables have a positive impact on local government performance (Pujiwidodo 2016).

Decision-Use Theory (Decision-Usefulness Theory)

This study uses Decision-Usefulness Theory that explaining about the purpose of accounting to provide financial data for decision making. . Decision usefulness theory also explains about requirements of the quality of accounting information that is useful in decisions to be made by users of accounting information. Decision-usefulness of accounting information contains components that need to be considered by accounting information users so that the existing scope can be fulfilled the needs of decision makers who will use it. (Lestari and Dewi 2020).

The premise of Decision-Use Theory includes the objective of accounting to provide financial data about organizations for decision making. The purpose of accounting is related to stakeholders, namely providing financial information about an organization that will be used in making decisions. The respons of management to the application of accounting standards is related to its importance of accounting information disclosure that describes financial performance in financial reporting. Accounting and accounting information systems are consisting of various concepts, namely the concept of accounting itself, the concept of systems, the concept of information, the concept of organization and the concept of decision making.

Stewardship Theory

According to a study conducted (Purba dkk, 2022), the internal control system has a significant positive impact on the quality of SAKIP. Secondly, according to research (Noviyanti and Kiswanto 2016), audit results have a negative impact on the performance accountability system of local

governments in Central Java. The third variable is total spending. Research shows that total expenditure variables have a positive impact on local government performance (Pujiwidodo 2016).

The function of stewardship theory in this study is to explain the existence of local governments as trustworthy institutions to realize community aspirations. She can also explain a more linear pattern of stewardship in public service, explain the finances entrusted to him, and ultimately effectively explain the balance between economic goals and public welfare. To carry out these duties, stewards use all their skills to effectively design internal controls and produce high-quality financial reports (Wahida, 2015).

Hypoteses

The Effect of Internal Control System Findings on the Quality of SAKIP

All government activities are subject to internal controls to prevent and monitor fraud. This has a positive impact on the effective and efficient use of resources. Internal controls play an important role in motivating employees to achieve company goals. Internal controls ensure that every program or activity is expected to maximize and influence the agency's overall performance.

Various studies have been conducted on the impact of internal control systems on government performance. The results show that the introduction of internal control systems has a positive effect on agency performance. Furthermore, Hoitash et. al (2009) showed that good governance influences internal controls and good internal controls improve performance.

Hypothesis 1: A system of internal controls has a positive impact on the performance of an agency.

The Effect of Audit Findings on Quality of SAKIP

BPK's audit findings is a various types of fraudulent acts found in the government's financial statements. According to (Noviyanti and Kiswanto 2016) that non-compliance with legislation causes losses and inefficiency in local governments. Local governments are required to obtain a fair assessment of financial statements issued from the institution authorized to conduct audits, namely the BPK.

A study of BPK results by Hafidh and Shiddiq (2017) shows that agencies with lower agency performance ratings have more BPK audit findings. This means that governments must be more cautious in matters of financial management, not just in accounting matters, but in relation to agency performance. The results of a study by Mustikarini and Fitriyasi (2016) showed that audit results have a significant negative impact on district/municipal performance. This is her second hypothesis for this study:

Hypothesis 2: *Test results adversely affect county/city government performance*

The Effect of Total Expenditure on the Quality of SAKIP

Total spending reflects the numerous infrastructure and facilities under construction. An increase in their numbers will improve service to the community and, as a result, improve the performance of government agencies. The Indonesian government's seriousness regarding regional autonomy was evidenced by the promulgation of Law No. 22 of 1999, supplemented by Law No. 32 of 2004 on the division of powers of local governments. It was enacted on February 25, 1999 by Law No. 33 on Financial Autonomy of Central and Local Governments. This regulation is used as a general rule for implementing regional autonomy policies throughout Indonesia. except Aceh and Papua, which have been given special autonomy.

In order to achieve clearly formulated and organized budget targets, authorities can easily find information on the use of budgets accompanying budget realization. To meet your budget goals, you need to provide clear and detailed information about your budget goals in a way that budget planners can easily understand. In order to achieve the objectives of budgetary targets within the framework of local government, the Regional Revenue and Expenditure Budget (APBD) is prepared to set out general directions and guidelines and to provide information on specific objectives and objectives. function as a document. Purpose.

According to research by Bastian (2006), clarity on the influence of income budget has positive impact to the achievement of targets and can lead to the level of decisions made by employees. The preparation of planning for performance accountability is also formed into intended strategic plan, which cannot be separated from outcome indicators of government planning realization. Until later, these indicators can be compared against the resulting realization and become a form of government accountability in the implementation of performance accountability. Thus the third hypothesis in this study is

Hypothesis 3: Total Expenditure has positive effect on the Quality of SAKIP.

Based on the introductions submitted above, this study aims to analyze the impact of findings, audit findings, and total expenditure on internal control systems in Central Java Province. Aims of this research is to provide information to Regency or Cities governmental in Central Java as input for improving their SAKIP score, reducing the lower quality internal control system findings as well as the findings of the audit results and the application of regional expenditure funds in Central Java.

2. Research methods

Population and Sample

This study uses quantitative approach that focuses on testing theory by measuring research variables using nominal and making conclusions using statistical procedures (Ghozali, 2013). Data used is consist of the Regional Government Financial Reports and District and City (LKPD) for the 2018-2020 and SAKIP Scores in Central Java for the 2018-2020 period. The official website of the PPID BPK RI is <https://jateng-ppid.bpk.go.id>. The sampling technique used in this study is the saturated sampling technique. Saturated sampling is a sampling technique that takes all members of a population as a survey sample. In this study, the sampling method was chosen because it has a relatively small population, more than 29 he provinces and 6 he cities in Central Java, which can meet the data sampling requirements.

Definition and Variables Measurement.

Dependent Variable

Performance Accountability System or SAKIP (Y)

The Agency Performance Accountability System (SAKIP) is a set of activities designed to establish and measure, collect, categorize, summarize and report on agency performance accountability and performance improvement; tools, and systematic procedures (Perpres 2014, No. 29).

Independent Variable

Internal Control System (X1)

Regional Inspectors are governed by Part 2 of Government Decree No. 60 dg 2008 on SPIP, Internal Supervision on Performance of Duties and Functions of Government Agencies. A Regional Inspectorate is an internal auditor (internal auditor) within a local government. As an internal regulatory body, the presence of regional regulatory bodies is considered very important. It is also seen from its basic function of supervising all activities related to the mission and functioning of the regional apparatus according to the regional income and expenditure budget (APBD). Government oversight improves financial accountability by assessing and improving internal controls, risk management, and governance processes.

Audit Findings (X2)

The results of the audit are cases identified by BPK regarding the quality of financial reporting on agency performance for violations of local internal control and government regulatory provisions. More violations by government agencies indicate poorer agency performance. In other words, the higher the number of audit results, the lower the institution's performance.

Total Expenditure (X3)

Decree No. 8/2006 states that performance is the result of activities or programs related to the use of budget. Bastian (2010:274) states that organizational performance is a description of the level of performance or implementation of an activity, program, or policy compared to budget planning goals, objectives, mission, and vision. . PSAP No. 2(7) states that local expenditures are all expenditures from general state/local treasury accounts that reduce overbudget balances for the period of the relevant fiscal year that have not been repaid by the government. says.

According to Law No. 32/2004 art. 167 par. 1, community spending helps protect and improve the quality of life of people. Compulsory spending is prioritized for fulfillment of explicit local commitments in the form of basic services, education, health, improving social and public facilities, and developing social safety net systems. Local Financial Management Policy).Local expenditure includes direct and indirect expenditure

3. Results and Discussion

3.1.Results

3.1.1 Descriptive Statistic Test Results

Descriptive Statistics					
	N	Minimum	Maximum	mean	Std. Deviation
SPI FINDINGS	93	.69	3.26	1.9622	.52436
RESULT FINDINGS	93	.00	3.58	1.9600	.84096
TOTAL SHOPPING	93	10.96	16.28	13.7251	.63514
SAKIP	93	4.04	4.26	4.1473	.05242

SPSS data processing results, 2022

The sample data for this study was 105 samples. However, the data are case-by-case and there are 12 data, so the total data is 93 samples. The SPI outcome variable has a minimum value of 0.69 and a maximum value of 3.26 with a mean (mean) of 1.9622 and a standard deviation of 0.52436. The variable Audit Findings has a minimum value of 0.00, a maximum value of 3.58, a mean (mean) of 1.9600, and a standard deviation of 0.84096. The total cost variable has a minimum value of 10.96, a maximum value of 16.28, and a mean (average) and standard deviation of 0.63514.

3.1.2 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		93
Normal Parameters, b	Mean	.0000000
	Std. Deviation	3.05195582
Most Extreme Differences	Absolute	.046
	Positive	.046
	negative	-.043
Test Statistics		.046
asymp. Sig. (2-tailed)		.200c,d

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

The results of the Kolmogorov-Smirnov Normality Test on 93 data samples showed that the Asymp.Sig (2-tailed) value was 0.200 > from a significance value of 0.05 so that the data in this study were normally distributed.

3. Hypothesis Testing Results

Hypothesis testing is used to determine the accuracy of the data from each hypothesis. Multiple regression analysis was used to determine the extent to which the independent variables (results of the internal control system, audit results, and total expenditure) influenced the dependent

variable (the agency's Performance Accountability System). Here are the results of the multiple linear regression:

Multiple Linear Regression Analysis Results						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	75,100	7.101		10,576	.000
	Internal Control System Findings	-130	.081	-.166	-1,603	.112
	Audit Findings	.154	.044	.369	3.542	.001
	Total Shopping	-.890	.514	-.169	-1,730	.087

a. Dependent Variable: Quality SAKIP

Here in the table researchers can find out this research is
 $SAKIP = 75.100 + (-0.130) TSPI + 0.154 THA + (-0.890) TB + e$.

The following conclusions can be drawn:

= Constant value generated is 75,100, where the results show positive results so that it can be interpreted that if the variables T SPI, HA, and Total Expenditures are 0 then the disclosure value of the Government Institution Performance Accountability System is 75,100.

1 = The regression coefficient for the SPI variable is -0.130. The negative regression coefficient values indicate that, assuming other variables are constant, increasing the SPI variable by one unit adds a value of -0.130 for the Agency Performance Accountability System..

2 = The regression coefficient value for the THA variable is 0.154. The positive regression coefficient values indicate that, assuming other variables remain constant, the agency performance accountability system increases by 0.154 for each unit increase in the THA variable.

3 = The regression coefficient value for the TB variable is -0.890. Negative regression coefficient values indicate that each TB variable has 1 unit, assuming the other variables are constant. This would result in a 0.890 decrease in the agency's performance accountability system.

e = Measurement error on the independent variable used to explain or measure the dependent variable.

2. Discussion

This study examines the analysis of the influence of variables that affect SAKIP based on the tests that have been carried out, it can be concluded as follows:

3.2. The Effect of SPI Findings (X1) on the Quality of SAKIP

Hypothesis test results show that the SPI variables do not have a significant impact on the Performance Accountability System (SAKIP) of Government Agencies in Central Java. You can see these results in the test table. The significance value is 0.112 > 0.05, the value is greater than 0.05 and is the basis for the significance determination used. SPI t count is smaller than t table. (1.603 < 1.66216).

25
The results of this study are inconsistent with the administrative theory that Central Java municipal governments act as principals and municipalities act as administrators (members), based on the philosophical assumption about human nature that humans are trustworthy. This can be achieved through the implementation of internal control systems to create a superior system of accountability for government performance. The results of this study support a study (Safitri and Darsono, 2015) that presents findings in the form of SPI variables that do not affect agency performance accountability. (Furkan 2020)

3.2.2 Effect of Audit Findings (X2) on the quality of SAKIP

22
6 Hypothesis test results show that the THA variables have a significant impact on the system of accountability for the performance of government agencies in Central Java by local governments. These results can be seen in the regression table. The significance value is $0.001 < 0 < 1.66216$ influence).

28
The results of this study support research (Noviyanti and Kiswanto, 2016) in their research which has research results that audit results have negative effect on local government performance.

3.2.3 Effect of Total Expenditure (X3) on the quality of SAKIP

6 Hypothesis test results show that total expenditure does not have a significant impact on the accountability for the performance of government agencies in Central Java. These results can be seen in the regression table. The significance value is $0.087 > 0.05$, the value is greater than 0.05 and is the basis for the significance decision used when the t count of total expenditure is less than the t table. is $(-1.730 < 1.66216$ no effect)

4 Conclusions and recommendations

16
The following conclusions can be drawn:

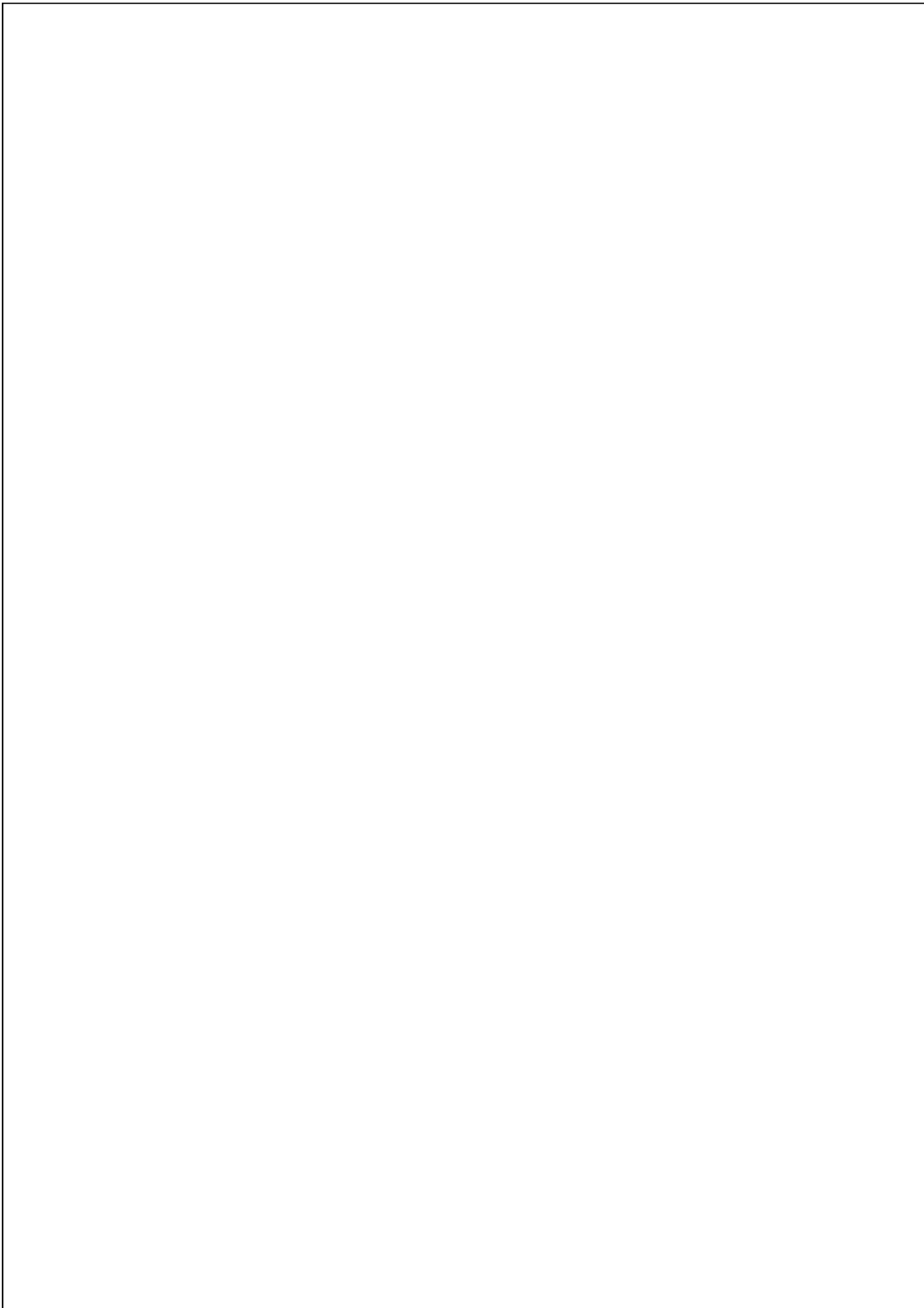
1. The SPI findings has no significant effect on the performance accountability system of government agencies in Central Java (SAKIP).
2. Audit findings has negative effect on the performance accountability system of government agencies in Central Java (SAKIP).
3. Total Expenditure has no significant effect on the performance accountability system of government agencies in Central Java (SAKIP).

This study has limitations including the following:

1. This study only uses 3 independent variables, namely the Internal Control System, Audit Findings. There are still other variables that can affect the quality of SAKIP
2. Lack of distribution of 2021 data due to limited data on SAKIP scores in 2021.

SUGGESTION :

1. The number of samples studied, not only covers local governments in Central Java but can be expanded to the scope of several other provinces.



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