

The Influence of Accountability, Transparency, and Internal Control on the Budget Implementation Performance of the Binjai City Regional Government

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Abstract

This study aims to examine the impact of accountability, transparency, and internal control on budget management performance. The population consists of four SKPDs (Regional Work Units) in Binjai City, with a sample of 90 respondents. Primary data were collected through questionnaires distributed to respondents, who included department heads, finance heads, and finance staff, with time provided for responses. The sampling method employed was purposive sampling, resulting in 90 respondents. The analysis utilized multiple linear regression with SPSS (Statistical Product and Service Solutions) version 25.0. The findings indicate that accountability, transparency, and internal control each have a positive effect on budget management performance in local government. These results support all the hypotheses formulated in the study.

Keywords: Accountability, Transparency, Internal Control, Budget Management Performance

Article History:

Received: August 05, 2025; Accepted: September 1, 2025; Published: September 5, 2025

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DOI:

<https://doi.org/10.30871/jaba.10654>

JEL Code:

H72, M42, H83

INTRODUCTION

Although federal and state governments function as a unified system, each is responsible for its own areas and is not entirely independent. Within the framework of regional autonomy, the federal government delegates significant authority and duties to states and municipalities to manage budgets, improve public welfare, and encourage economic growth. As a consequence of fiscal decentralization and regional autonomy, the focus of public sector accounting and financial management policies has shifted to regional administration. The concepts of accountability and transparency are integral parts of this system and are crucial for effective governance (Halijah, Nur 2022). Given the rapid pace of globalization, it is essential for all countries, including regional governments, to enhance their roles.

Evaluating budget implementation performance is based on accountability, transparency, and internal control. A strong performance management system is essential for improving accountability. A good, people-oriented regional government requires a set of applicable rules and regulations to achieve transparency, accountability, and internal control in budget management, leading to better regional government performance through greater openness and responsibility in regional budgets (Auditya et al., 2021).

Value for money is a measure that evaluates the efficiency, effectiveness, and economy of public sector management, as well as the outcomes of budget implementation. Based on Government Regulation No. 48 of 2004, Article 1 Paragraph 34, the amount of funds used for completed programs and activities determines budget implementation performance, which is evaluated in terms of quantity and quality. There are two types of budgets in public sector accounting: the Company Work Plan and Budget (RKAP) and the State/Regional Revenue and Expenditure Budget (APBN/APBD). The RKAP applies to all types of public legal entities, KPS, BUMN, and BUMD (Novitasari & Amanah, 2020).

It can be seen that the Binjai City Government in North Sumatra Province has demonstrated its commitment and integrity in regional financial management. This is evidenced by the achievement of an Unqualified Opinion (WTP) from the Supreme Audit Agency of the Republic of Indonesia (BPK RI) on the 2024 fiscal year Regional Government Financial Statements (LKPD). The WTP opinion is the highest rating given by BPK RI, indicating that the Binjai City Government's financial statements have been prepared fairly, in accordance with Government Accounting Standards (SAP), and free from material misstatements. The Binjai City Government has consistently maintained WTP opinions in recent years, reflecting the implementation of sound governance principles and public accountability.

This phenomenon highlights the importance of accountability, transparency, and internal control in budget implementation. Villages can manage their own financial issues as long as they comply with norms and regulations. Village finances are controlled and regulated in accordance with strict budgets, adhering to the ideals of accountability and transparency (Hidayani et al., 2023). In implementing government programs, the principle of transparency demands openness in policy design and decision-making. Effective budget implementation through open data transparency is a hallmark of good governance (Zahra et al., 2023). Accountability is essentially a metric that describes an individual's or organization's obligations within the administrative system (M. Damhuri & Kusmilawaty Kusmilawaty, 2023). Transparency also ensures that everyone has the flexibility or ability to learn about important policies, their formulation and implementation, and the results achieved (Syahputri et al., 2023). To avoid abuse, internal control ensures that all legal conditions and administrative policies are followed according to protocol (Siti Nur Azizah & Muhammad Taufiq Hidayat, 2023). In Islamic financial contracts—such as *mudharabah*, *musyarakah*, *bai'*, *istishna*, and *salam*—everything revolves around accountability, transparency, and internal control.

Understanding how these elements interact in a more focused context, such as the Binjai City Regional Government, requires further investigation. Therefore, the elements most influencing the budget implementation performance of the Binjai City Government need to be determined. The research questions are as follows: 1. What is the effect of accountability on the

budget implementation performance of the Binjai City Regional Government? 2. What is the effect of transparency on the budget implementation performance of the Binjai City Regional Government? 3. What is the effect of internal control on the budget implementation performance of the Binjai City Regional Government? The purpose of this study is to analyze and determine the extent of the influence of accountability, transparency, and internal control on budget implementation performance in the Binjai City Regional Government, thereby providing recommendations for improvements in regional budget management. This study also aims to provide empirical evidence regarding the relationship between these three variables and budget performance, as well as to contribute ideas to relevant government agencies.

RESEARCH METHOD

This study adopts a quantitative research approach to collect factual, accurate, and objective data for discovery, validation, and theory development. It aims to establish a theoretical framework to organize, predict, and explain the phenomena under investigation (Aisyah, 2018). This case study examines explicitly how accountability, transparency, and internal control influence the budget implementation performance of the Binjai City Regional Government.

The research population consists of participants from four SKPDs (Regional Work Units) in Binjai City: the Regional Revenue and Asset Financial Management Agency, the Regional Development Planning, Research, and Innovation Agency, the National and Political Unity Agency, and the Regional Social Service. The study employs purposive sampling, as defined by Edowati et al. (2021), which involves selecting samples based on predetermined criteria. Accordingly, the study includes 90 participants from these four SKPDs, each with at least one year of service. Participants include department heads, secretaries, treasurers, subsection heads, and finance or related staff, selected for their extensive knowledge of their respective SKPDs and their unique operational contexts.

The study utilizes independent and dependent variables, described as follows:

1. Independent Variables (X):
 - a. Accountability (X1)
 - b. Transparency (X2)
 - c. Internal Control (X3)

2. Dependent Variable:

The budget implementation performance of the Binjai City Regional Government (Umam & Setiyowati, 2023).

The primary data collection tool is a questionnaire designed to gather information, allowing respondents sufficient time to complete the questions. The survey data were collected over one week. Additionally, field interviews were conducted with selected SKPD representatives to facilitate questionnaire completion in a single session.

Data verification involves four distinct stages. The first stage tests the validity and reliability of the research instrument. The second stage includes checks for heteroscedasticity, multicollinearity, and normality. The third stage involves multiple linear regression analysis. The fourth stage examines the coefficient of determination (R^2). A combination of simultaneous (F-test) and partial (t-test) tests will be used to evaluate each research hypothesis in the final stage (Yassir et al., 2022).

RESULTS AND DISCUSSION

Characteristics of Respondents

An overview of the respondents' identities in the study sample is provided through a description of their characteristics. Attributes such as gender, age, highest level of education, and length of service are included in this description. A comprehensive overview of all questions in the questionnaire is obtained by processing respondent data using cross-tabulation, which facilitates interpretation.

Table 1. Respondent Identity by Gender

Characteristics of Respondents		Frequency of Respondents' Answers	
		(Person)	(%)
Gender	Man	37	41.1
	Woman	43	48.9
	Total	90	100
Age	< 24 Years	10	11.1
	24 – 30 Years	26	28.9
	31 – 40 Years	29	32.2
	41 – 49 Years	20	22.2
	>40 Years	4	4.6
	Total	90	100
Last Level of Education	Senior High School	23	24.6
	D3	9	10
	S1	49	44.4
	S2	9	10
	Total	90	100
Years of service	< 3 Years	16	17.8
	3 – 4 Years	26	28.9
	6 – 10 Years	37	41.1
	>10 Years	11	12.2
	Total	90	100

Source: Data Processing Results, 2025

According to Table 1, which details respondents' identities by gender, of the 90 respondents in the study sample, there were more women (43, or 47.8%) than men (37, or 41.1%). This suggests that women constitute the majority of employees in the four regional government agencies (SKPD) in Binjai City. Based on age demographics from Table 1, 29 respondents (32.2%) were aged 31–40 years, and 26 (28.9%) were aged 24–30 years, indicating that most employees in these SKPDs are within the productive age range of 24–40 years. Regarding education level, Table 1 shows that respondents with a bachelor's degree (S1) were the most prevalent (49 respondents, or 54.4%), followed by those with a high school degree (23 respondents, or 25.6%). This indicates that the average employee in the four SKPDs holds a bachelor's degree (S1). In terms of length of service, the data reveal that the largest group of respondents had 6–10 years of experience (37 respondents, or 41.1%), followed by those with 3–5 years (26 respondents, or 28.9%). This suggests that the majority of employees in the four SKPDs in Binjai City are experienced, with 6–10 years of service.

Description Variables

To determine how the public feels about the research variable indicators examined in this study—namely accountability (X1), transparency (X2), internal control (X3), and the effectiveness of local government budget implementation (Y)—a field data review is required. Ninety people were asked to complete a survey that gathered information on the variables studied. Using a Likert scale, the following are the possible survey responses used for this study: The response options are as follows: 3 for Undecided, 2 for Disagree, 1 for Strongly Disagree, 5 for Agree, and 4 for Strongly Agree.

Research Instrument Testing

1. Validity and Reliability Test

The validity and reliability of test results can be seen in Table 2.

Table 2. Validity Test Results

Question Items	Variables	r count	r Table	Information
X 1.1.1	Accountability (X1)	0.871	0.207	Valid
X 1.1.2		0.428	0.207	Valid
X 1.1.3		0.860	0.207	Valid
X 1.2.1		0.757	0.207	Valid
X 1.2.2		0.482	0.207	Valid
X 2.1.1	Transparency (X2)	0.772	0.207	Valid
X 2.1.2		0.779	0.207	Valid
X 2.1.3		0.833	0.207	Valid
X 2.2.1		0.710	0.207	Valid
X 2.2.2		0.837	0.207	Valid
X 3.1.1	Control (X3)	0.513	0.207	Valid
X 3.1.2		0.894	0.207	Valid
X 3.1.3		0.690	0.207	Valid
X 3.2.1		0.756	0.207	Valid
X 3.2.2		0.852	0.207	Valid
Y 1.1	Implementation Performance Budget (Y)	0.869	0.207	Valid
Y 1.2		0.634	0.207	Valid
Y 1.3		0.847	0.207	Valid
Y 2.1		0.794	0.207	Valid
Y 2.2		0.771	0.207	Valid

Table 3. Reliability Test Results Variables

Variables	Cronbach Alpha	Information
Accountability (X1)	0.722	Reliable
Transparency (X2)	0.864	Reliable
Control (X3)	0.798	Reliable
Implementation Performance Budget (Y)	0.842	Reliable

* Valid: If the value coefficient correlation > value critical correlation r product moment N=90; 0.207 and value significance of the 4 variables is also < 0.04

* Reliable: If the Cronbach alpha value > 0.60

Source: Processed Primary Data with SPSS version 25 (2025)

Tables 2 and 3 demonstrate that all questionnaire items are valid and reliable research tools. This is evident from the coefficient, which shows a higher correlation than the critical correlation product-moment (r) and Cronbach's alpha, both of which exceed 0.60.

2. Assumption Test Classic

a. Normality Test

Based on Table 4 below, the value significance is $0.200 > 0.04$, and the Kolmogorov-Smirnov result is 0.061. Thus, the results of the normality test show that the data are appropriately distributed and normally distributed (Putri & Subardjo, 2017).

Table 4. Results of Non-Parametric Statistical Tests: -Smirnov

		Unstandardized Residual
Normal Parameters ^{a, b}	Mean	.0000000
	Standard Deviation	1.20284443
Test Statistics		.061
Asymp. Sig. (2-tailed)		.200 ^{c, d}

Source: Processed Primary Data with SPSS version 25 (2025)

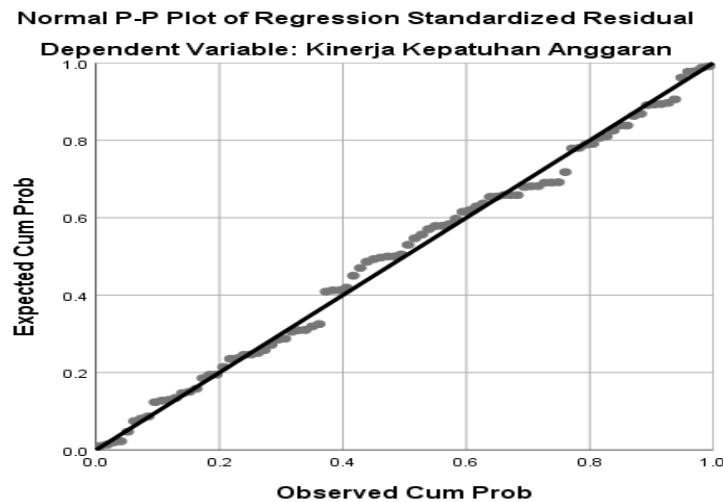


Figure 1. Data Normality Test Graph

Source: Processed Data, 2025

The dots spread out and follow the diagonal line, as seen from the appearance image. Therefore, it can be said that the regression model fulfills the assumptions of normality and worthiness used in the study.

b. Multicollinearity Test

Tolerance value and its equivalent, Inflation factor Variance (VIF), can be used for testing multicollinearity. The absence of multicollinearity between variables in the regression model is determined if the Mark tolerance is more than 0.10 or the VIF value is less than 10. Multicollinearity test results are shown in Table 5:

Table 5. Multicollinearity Test Results

Model	Coefficient ^a	
	Collinearity Statistics	
	Tolerance	VIF
Accountability	0.946	1,046
Transparency	0.784	1,274
Internal Control	0.811	1,233

Source: Processed Data, 2025

Third variables independent in Table 5, namely Accountability, Transparency, and Internal Control, all have VIF values below 10 and value tolerance above 0.10. Based on the regression analysis, the independent variables in the model show no multicollinearity, indicating that the model aligns with the question.

c. Heteroscedasticity Test

The heteroscedasticity test is used to determine whether the residual variance across various periods of observation in the regression model is the same. The pattern formed on the scatterplot graph can be used to determine the existence of heteroscedasticity. To ensure the existence of heteroscedasticity, you can inspect the picture following:

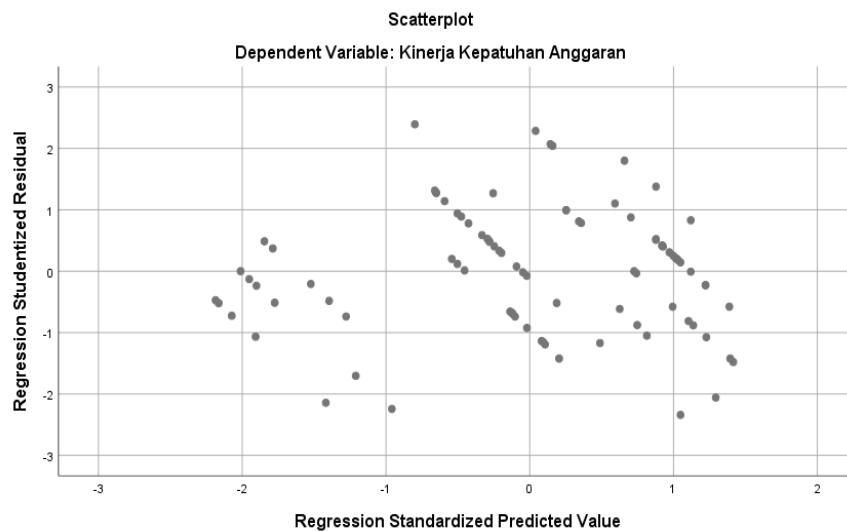


Figure 2. Heteroscedasticity Test Graph
Source: Processed Data, 2025

Table 6. Heteroscedasticity Test Results with the Glacier Method

Variables Independent	Sign	Information
Accountability	0.106	Not occur Heteroscedasticity
Transparency	0.224	Not occur Heteroscedasticity
Internal Control	0.304	Not occur Heteroscedasticity

Source: Processed Data, 2025

Given that the data points are spread above and below the point cut Y, and the image above does not exhibit a clear pattern, further research is necessary. This indicates that the regression model does not exhibit heteroscedasticity, which is consistent with its use in research. Furthermore, according to Table 6, the variables independent accountability, transparency, and internal control all have a significant mark (>0.04) when tested for heteroscedasticity using the glaciers technique.

3. Hypothesis Testing

Two tests can be used to test a hypothesis: the simultaneous test (F-test) and the partial test (t-test). For each independent variable studied, the findings of the partial test can be explained as follows:

a. T-Test (Partial Test)

The T-test compares the mean with the mean standard deviation to investigate the impact of every variable. There is a substantial impact if the mark is significantly more than 0.04. Table 7 shows partial test results:

Table 7. T-Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.463	.482		-.967	.336
Accountability	.406	.040	.499	10,039	.000
Transparency	.264	.041	.248	4,221	.000
Internal Control	.293	.041	.287	4,771	.000

a. Dependent Variable: Implementation performance budget

Source: Processed Data, 2025

Hypothesis test results are partially shown in Table 7, where the variable accountability (X1) has a t-value of 10,039, which is much larger than the t-table value of 1.987. Furthermore, the variable transparency (X2) has a t-value of 4,221, which is taller than the t-table value of 1.987. X3, variable internal control, achieving a t-value of 4,771, exceeding the t-table value of 1,987. The third variable has its own t-value of 10,039, 4,221, and 4,771, all of which exceed the t-table value of 1,987, with a mark significance of each being $0.000 < 0.04$, leading us to conclude that the t-value is taller than the t-table value. We accept three hypotheses. First, the hypothesis states that transparency, accountability, and internal control in management finance will have a positive and substantial impact on the budget execution of a good government area.

b. F Test (Simultaneous Test)

The ANOVA test, also known as the F-test, is used to assess the suitability of a research model. A model is deemed suitable if the data processed with SPSS indicates a significance level of 0.05 or lower (Kiri & Handayani, 2021). Table 8 presents the following F-test results:

Table 8. F Test Results
ANOVA ^a

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	67,794	3	23,932	49,688	.000 ^b
	Residual	19,327	86	.447		
	Total	71,122	89			

a. Dependent Variable: Implementation performance budget

b. Predictors: (Constant), Internal Control, Transparency, Accountability

Source: Processed Data, 2025

The significance level is 0.000, which is below 0.05, as indicated in Table 8. This demonstrates that the Binjai City Government effectively executes its budget, driven by internal control, accountability, and transparency in financial management. Therefore, the F-test is deemed suitable for this study.

4. Coefficient Test Determination (R^2)

The results of the correlation coefficient values, which can be seen in the following table, further reveal how much influence the accountability, transparency, and internal control factors have on local government performance.

Table 9. Results of the Determination Coefficient Analysis
Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.904 ^a	.819	.813	1,224

a. Predictors: (Constant), Internal Control, Accountability, Transparency Management, Finance

b. Dependent Variable: Implementation performance budget

Source: Processed Data, 2025

There is a strong correlation ($R=0.813$) between the effectiveness of local government budget implementation and accountability, transparency, and internal control, based on the results of correlation analysis and the coefficient of determination. On the other hand, the coefficient of determination (R^2) is 0.819. The capacity of local governments to implement their budgets according to plan is the dependent variable in this study, and the results show that transparency, accountability, and internal control influence this variable by 81.9%. However, external variables not taken into account in this study contribute the remaining 18.1% ($1 - 0.819 \times 100$).

5. Analysis Test Regression Linear Multiple

In multiple linear regression analysis, we can see how the dependent variable varies in relation to the independent factors. This study explores the relationship between local government performance (Y) and other characteristics, using accountability (X1), transparency (X2), and internal control (X3) as independent variables. Using SPSS Version 24, the data were processed as follows:

Table 10. Results of Multiple Linear Regression and Correlation Analysis *Coefficients*
Coefficients ^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.463	.482		-.967	.336
Accountability	.406	.040	.499	10,039	.000
Transparency	.264	.041	.248	4,221	.000
Internal Control	.293	.041	.287	4,771	.000

a. Dependent Variable: Implementation performance budget

Source: Processed Data, 2025

Accountability has a positive impact on the implementation budget; for example, an increase of one unit in accountability produces a 49.9% increase in the implementation budget, according to multiple linear regression in Table 10. The coefficient of regression (X1) for accountability is 0.499. On the contrary, the improvement implementation budget of 24.8% is associated with an improvement of one unit in transparency (X2), indicating that openness has a positive impact on the implementation budget (X2 = 0.248). The same thing is valid for the coefficient of regression internal control (X3), namely 0.293, which indicates that internal control has a positive impact on the implementation budget. Increase one unit in correlated internal control with a 29.3% increase in implementation budget.

DISCUSSION

The Influence of Accountability on Budget Implementation Performance, Binjai City Regional Government

Research purposes: This study aims to investigate how accountability, as a variable, influences the successful implementation of the budget in the government area. Based on the analysis test results, the regression coefficient of 0.406 indicates that the hypothesis's own mark significance is $0.000 < 0.04$. The statement that functional accountability increases performance, implementation, budget, and government area can be accepted. Accountability has a positive and significant impact on the budget performance of the Binjai City Regional Government, as it encourages better accountability performance, resulting in a more economical, efficient, and effective budget (value for money). The application of sound accountability principles can improve regional financial management, which will ultimately support the achievement of development goals and improve community welfare. Based on research results, accountability increases performance and implementation of the budget in government areas. This means that roles and responsibilities are assigned clearly and effectively in SKPD, which positively impacts the performance and implementation of the government's budget. In addition, assessment and reporting of mature performance produce effective accountability. Findings of this study strengthen Purnama and Nadirsyah's research (Purnama & Nadirsyah, 2019), which found that accountability increases performance in government areas. Previous research has shown that accountability has a positive and significant impact on local government budget execution performance. Accountability ensures that the government is accountable for its budget use, from planning and implementation to reporting to the public and the Regional People's Representative Council (DPRD), thereby increasing the effectiveness and efficiency of regional financial management and building public trust.

The Influence of Transparency on Budget Implementation Performance, Binjai City Regional Government

The research team behind this project aimed to investigate the relationship between transparency and local government performance in budget implementation. The findings from the regression analysis showed that this hypothesis was statistically significant at $0.000 < 0.04$. The argument that transparency improves efficiency in city administration is therefore well-founded. The results of this study indicate that transparency improves the efficiency of local governments in implementing their budgets. Transparency in local governments, such as in Binjai City, generally has a positive impact on budget execution performance because it allows for oversight by the public and institutions, thereby reducing the potential for corruption and increasing prudence in fund management. However, some research suggests that transparency alone does not directly impact budget performance; accountability supported by transparency and reliable human resources can actually improve budget performance. This means that being part of a well-organized and transparent budget planning process, and being able to access and understand all relevant budget information, are factors that contribute to effective budget implementation. According to Novitasari (2020), Transparency has a beneficial effect on the efficiency and effectiveness of local governments. Our results confirm this. According to Annisa Fauziah (2022), Previous research has shown a positive and significant impact of transparency on local government budget execution performance. Transparency provides public access to financial management information, enabling the public to monitor fund use, minimize irregularities, and encourage the government to be more prudent in its budgeting, ultimately improving overall local budget management performance.

Influence Internal Control Over Implementation Performance Budget Binjai City Regional Government

Improving efficiency in government operations is the primary focus of this study. In a way, statistics and hypothesis. A value of $0.000 < 0.04$ supports this, and a value of 0.293 was obtained from the regression analysis. Therefore, internal control is likely to increase efficiency in government areas. When internal control is implemented, the performance of the government area will improve, according to a study. This implies that rules implemented with good and completion problem-related audit results impact the effectiveness, implementation, and budget. Internal control has a positive and significant impact on local government budget execution performance, meaning that the better the internal control system, the better the budget execution performance. Strong internal control helps achieve organizational goals through efficiency, reliable financial reporting, asset security, and regulatory compliance, resulting in more effective, efficient, and accountable budget management. In the context of the government area, Asroel (2021) states that internal control is key to better performance and good governance. Research results. This supports the statement. Ahmadi Akbar (2021). Previous research has shown that internal control systems have a positive and significant impact on local government budget execution performance, as they help improve efficiency, effectiveness, and accountability in regional financial management. Good internal controls can prevent fraud, provide accurate financial reports, and support better decision-making by managers, resulting in more optimal budget execution.

CONCLUSION

This study examines the impact of transparency, accountability, and internal control over capacity in Binjai City Regional Government's budget execution. Results and discussion demonstrate that the Binjai City Regional Government can effectively manage the budget, with significant improvements in internal control, accountability, and transparency.

Based on the study's results, the researchers recommend the following steps: Before increasing reporting accountability, it is necessary to confirm that government funds are used

responsibly for every allocation budget. To ensure the utilization of more budget-appropriate, targeted, and practical measures, internal control must also be improved through the use of technology information and periodic internal audits. Furthermore, it is recommended that the presentation of financial information be made more transparent to ensure public understanding of the activities carried out. Suggestions to improve budget implementation performance in the Binjai City Regional Government, the main suggestion is to strengthen the implementation of accountability and transparency by presenting financial accountability reports on time and following standards, as well as optimizing the internal control system to prevent misappropriation and ensure the effective achievement of budget objectives, as stated by the Republic of Indonesia.

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