

DETERMINANTS OF LOCAL GOVERNMENT PERFORMANCE: EVIDENCE FROM SIAK REGENCY, INDONESIA

Dinda Rahayu Julia Raflin^{1*}, Rosy Armaini², Meilinda Dwi Anugrah³

^{1,2,3}Politeknik Negeri Sriwijaya, Indonesia

*Corresponding Author:

dindajuliarafin@gmail.com

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Abstract

This study aimed to examine the effects of internal control, accountability, transparency, and budget participation on local government performance in Regional Apparatus Organizations of Siak Regency, Indonesia. The study employed a quantitative approach with a survey method. Primary data were collected through structured questionnaires distributed to employees responsible for financial management within Regional Apparatus Organizations. Purposive sampling was applied, resulting in 75 valid respondents. The data were analyzed using multiple linear regression after passing validity, reliability, and classical assumption tests. The results showed that internal control did not have a statistically significant effect on local government performance, with a regression coefficient of 0.056 and a significance value of 0.343. In contrast, accountability had a positive and significant effect, with a regression coefficient of 0.186 and a significance value of 0.013. Transparency had a positive and significant effect, with a regression coefficient of 0.191 and a significance value of 0.000. Budget participation had a positive and significant effect, with a regression coefficient of 0.264 and a significance value of 0.000, emerging as the strongest predictor. The independent variables jointly had a significant effect, with an F-statistic of 63.713 and a significance value of 0.000. The adjusted coefficient of determination of 0.772 indicated that 77.2 percent of the variation in local government performance was explained by the model. These findings suggested that strengthening accountability, improving transparency, and encouraging greater participation in budgeting could enhance local government performance.

Keywords: Internal Control, Accountability, Transparency, Budget Participation, Local Government Performance

1. Introduction

Local governments play a fundamental role in promoting public welfare through the provision of public services, effective resource management, and the implementation of development programs (Elkha, 2020). In Indonesia, regional governments have been granted greater authority under the decentralization policy to manage public administration and financial resources in accordance with local priorities. This authority requires local governments to improve organizational performance while ensuring that public resources are managed effectively, efficiently, transparently, and accountably. Consequently, improving local government performance has become a key objective of public sector governance and an essential indicator of successful public administration (Setiyowati & Reviandani, 2024). Local government performance is measured through indicators representing employee performance, managerial performance, and organizational performance, reflecting the extent to which local governments achieve



their objectives and deliver public services effectively. The importance of improving government performance has also been reinforced through Indonesia's bureaucratic reform agenda. Presidential Regulation No. 81 of 2010 concerning the Grand Design of Bureaucratic Reform emphasizes the implementation of good governance principles across ministries, government agencies, and regional governments to establish transparent, accountable, and effective public administration. Likewise, Law No. 32 of 2004 concerning Regional Government mandates regional autonomy while requiring local governments to implement public services based on the principles of effectiveness, efficiency, and economy. Achieving these objectives requires not only adequate financial resources but also sound governance practices supported by effective internal control, accountability, transparency, and participatory budgeting (Setiyowati & Reviandani, 2024).

Despite continuous governance reforms, several challenges remain evident within Regional Apparatus Organizations (OPDs) of Siak Regency, Riau Province. Internal control practices have not been fully optimized due to limited supervision of operational activities, weaknesses in risk management implementation, and inadequate compliance with budget management procedures. These governance issues were reflected in the 2025 Integrity Assessment Survey conducted by the Corruption Eradication Commission, which classified Siak Regency as a high-risk area for corruption (Badan Pemeriksa Keuangan, 2025). Weak internal control may reduce organizational effectiveness because ineffective monitoring and risk management can hinder the achievement of organizational objectives and weaken government performance (Melasari et al., 2023).

Another important governance issue concerns accountability and transparency in public financial management. Accountability requires public organizations to provide clear responsibility for the management of public resources and policy implementation in accordance with predetermined objectives. Meanwhile, transparency ensures that government information is openly accessible to stakeholders, thereby strengthening public trust and facilitating external oversight (Putri et al., 2023; Sari, 2025). However, budget transparency remains relatively limited in Siak Regency. According to the 2025 Budget Information Disclosure Index, Siak Regency ranked fourth lowest among regencies and municipalities in Riau Province, indicating relatively weak public access to budget information and limited transparency in government financial management (Riau Online, 2026). Such conditions may adversely affect organizational performance by reducing public confidence, limiting policy evaluation, and weakening institutional accountability.

Budget participation also represents an important determinant of government performance. Participatory budgeting encourages employees to become actively involved in budget preparation and decision-making processes, thereby improving organizational commitment, communication, and ownership of organizational objectives. Greater participation in budgeting is expected to produce more realistic budget targets and strengthen organizational performance by aligning managerial decisions with operational needs (Christy et al., 2021). Nevertheless, limited employee involvement in budget preparation may reduce commitment to organizational goals and weaken overall government performance (Astuti et al., 2023).

Previous empirical studies have generally reported that internal control, accountability, and transparency positively influence local government performance. Jatmiko (2020) found that internal control, accountability, and transparency significantly improved the performance of the Sleman Regency Government. Similar findings were



reported by Melasari et al. (2023), who concluded that these governance mechanisms significantly affected the performance of Regional Apparatus Organizations in Indragiri Hilir Regency. However, previous studies have primarily examined only internal control, accountability, and transparency, while relatively limited attention has been given to the role of budget participation as an additional governance mechanism influencing local government performance. Furthermore, empirical evidence remains concentrated in different regional settings, indicating the need for further investigation within the institutional context of Siak Regency, where governance challenges related to integrity, transparency, and budget management continue to emerge.

The urgency of this research is driven by several critical factors. First, local governments play a fundamental role in promoting public welfare through the provision of public services and effective resource management, yet governance challenges related to integrity, transparency, and budget management continue to emerge in Siak Regency. Second, the 2025 Integrity Assessment Survey conducted by the Corruption Eradication Commission classified Siak Regency as a high-risk area for corruption, highlighting the importance of understanding the determinants of local government performance. Third, the 2025 Budget Information Disclosure Index ranked Siak Regency fourth lowest among regencies and municipalities in Riau Province, indicating relatively weak public access to budget information and limited transparency in government financial management. Fourth, empirical evidence regarding internal control, accountability, transparency, and budget participation on local government performance remains inconclusive, with some studies reporting significant effects and others reporting insignificant or no relationship. Fifth, the integrated framework connecting these four governance dimensions within a single analytical framework remains underexplored, particularly in the context of Regional Apparatus Organizations in Siak Regency.

Previous research has shown significant but fragmented findings regarding the determinants of local government performance. Studies have demonstrated that internal control significantly influences government performance (Damayanti & Hermanto, 2018; Elkha, 2020; Haris et al., 2022; Jainuddin, 2024; Jatmiko, 2020), that accountability affects government performance (Edowati et al., 2021; Jatmiko, 2020; Putri & Subardjo, 2017; Sari & Fuadi, 2024; Sari, 2025), that transparency influences government performance (Edowati et al., 2021; Elkha, 2020; Jatmiko, 2020; Melasari et al., 2023; Wahyuni et al., 2025), and that budget participation affects government performance (Adeo, 2025; Astuti et al., 2023; Audia & Jatmiko, 2017; Gunawan & Santioso, 2015; Kalsum & Wahyuningsih, 2015). However, other studies have reported contradictory findings, indicating that internal control does not significantly affect government performance (Finayanti, 2023; Handayani, 2024; Mayasari, 2022; Triastuti, 2022), that accountability has no significant effect (Jitmau et al., 2017), and that transparency does not always influence government performance (Mufarrihah et al., 2024). These inconsistencies suggest that the relationships among internal control, accountability, transparency, budget participation, and local government performance remain underexplored, particularly in the context of Regional Apparatus Organizations in Siak Regency.

The research gap in this study lies in the limited understanding of how internal control, accountability, transparency, and budget participation jointly influence local government performance, particularly in the context of Siak Regency. While individual studies have examined the direct effects of these governance mechanisms on government performance, the integrated framework connecting these factors within a single analytical



framework remains underexplored. Additionally, most previous studies have focused on various regions or other periods, leaving a significant gap in knowledge regarding the dynamics of local government performance in Siak Regency, where governance challenges related to integrity, transparency, and budget management continue to emerge. Furthermore, empirical evidence on the determinants of local government performance in Indonesia remains limited, particularly in the context of regional governance and decentralization.

The novelty of this research lies in several aspects. First, this study focuses on Regional Apparatus Organizations of Siak Regency, representing a unique context characterized by governance challenges related to integrity, transparency, and budget management. Second, this study develops an integrative model that simultaneously examines the influence of internal control, accountability, transparency, and budget participation on local government performance, providing a more comprehensive understanding of the determinants of government performance in the public sector. Third, this study contributes to the limited empirical evidence on government performance in Siak Regency, providing insights into how governance mechanisms collectively influence organizational performance. Fourth, this study extends the application of Stewardship Theory to the context of local government performance in Indonesia, validating theoretical predictions in an under-researched institutional context. Fifth, this study provides actionable insights for policymakers, local government officials, and academics in designing effective strategies to enhance accountability, transparency, and participatory budgeting to improve public sector performance.

The purpose of this study is to examine the effects of internal control, accountability, transparency, and budget participation on local government performance in Regional Apparatus Organizations of Siak Regency, Indonesia. Specifically, this research aims to analyze the effect of internal control on local government performance, analyze the effect of accountability on local government performance, analyze the effect of transparency on local government performance, and analyze the effect of budget participation on local government performance. The choice of this goal was driven by the limited understanding of how these governance mechanisms collectively influence government performance and the need for empirical evidence that can inform policymakers, local government officials, and academics in designing effective strategies to enhance public sector performance.

The contribution of this research is multifaceted. From a theoretical perspective, this research contributes to the enrichment of literature on public sector accounting and governance by proposing and testing an integrative model that links internal control, accountability, transparency, and budget participation with local government performance, extending the application of Stewardship Theory to the context of government performance in Indonesia. The findings contribute to the understanding of how governance mechanisms influence government performance, providing a more nuanced theoretical framework for analyzing public sector management in regional governance. From a practical perspective, this study provides actionable insights for policymakers, local government officials, and academics in assessing and managing governance risk. For policymakers, the findings provide guidance on which factors should be considered in evaluating local government performance and designing governance reforms. For local government officials, the results offer insights into the importance of accountability, transparency, and participatory budgeting in maintaining organizational effectiveness and public trust. For academics, this study contributes to the



growing body of literature on public sector accounting and governance, providing a foundation for future research on local government performance.

2. Theoretical Background

2.1 Stewardship Theory

Stewardship Theory assumes that managers are motivated to prioritize organizational objectives and collective interests rather than personal gains (Donaldson & Davis, 1991). In the public sector, Stewardship Theory explains that government officials act as stewards who are entrusted with managing public resources responsibly to achieve organizational goals and improve public welfare. Accordingly, local governments are expected to perform their duties effectively by providing high-quality public services, maintaining accountability, and ensuring that public resources are managed in accordance with applicable regulations (Damayanti & Hermanto, 2018). Within this perspective, government performance is influenced by governance mechanisms that strengthen organizational effectiveness. Internal control supports operational efficiency, accountability ensures responsible management of public resources, transparency enhances public trust through information disclosure, and budget participation encourages employee involvement in decision-making. Collectively, these governance mechanisms contribute to the realization of good governance and improved organizational performance. Consequently, Stewardship Theory provides an appropriate conceptual foundation for explaining the relationships among internal control, accountability, transparency, budget participation, and government performance in the Regional Apparatus Organizations of Siak Regency (Melasari et al., 2023).

2.2 Internal Control

Internal control is defined as an integrated process implemented continuously by management and employees to provide reasonable assurance regarding the achievement of organizational objectives, including operational effectiveness and efficiency, reliable financial reporting, asset protection, and compliance with applicable laws and regulations (Government Regulation No. 60 of 2008). Effective internal control enables public organizations to minimize operational risks, improve compliance, and ensure that organizational activities are implemented according to established procedures, thereby supporting better government performance (Jainuddin, 2024). From the perspective of Stewardship Theory, internal control reflects the government's commitment to responsible management of public resources and supports the achievement of organizational objectives (Donaldson & Davis, 1991). In this study, internal control is measured using five dimensions comprising the control environment, risk assessment, control activities, information and communication, and monitoring. Empirical studies also support this relationship, with studies by Damayanti and Hermanto (2018), Elkha (2020), Haris et al. (2022), Jainuddin (2024), and Jatmiko (2020) finding that internal control positively influences government performance.

2.3 Accountability

Accountability refers to the obligation of public officials to report, explain, and justify the management of public resources and the implementation of government programs to stakeholders who are entitled to demand such responsibility (Mardiasmo, 2016). Government Regulation No. 71 of 2010 further defines accountability as the responsibility for managing policies and resources entrusted to reporting entities in



achieving predetermined objectives. The implementation of accountability strengthens public confidence by ensuring that government activities are conducted transparently, responsibly, and in accordance with established regulations (Damayanti & Hermanto, 2018). From the perspective of Stewardship Theory, accountability reflects the government's commitment to fulfilling its responsibilities and maintaining public trust (Donaldson & Davis, 1991). In this study, accountability is measured through indicators reflecting public responsibility, performance accountability reporting, achievement of organizational objectives, program accountability, policy objectives, compliance with government accounting standards, and report comparability. Empirical studies also support this relationship, with studies by Edowati et al. (2021), Jatmiko (2020), Putri and Subardjo (2017), Sari and Fuadi (2024), and Sari (2025) finding that accountability positively influences government performance.

2.4 Transparency

Transparency represents the government's commitment to providing open, accessible, and reliable information regarding public administration and financial management. According to Law No. 14 of 2008 concerning Public Information Disclosure, public information should be accessible except for information specifically exempted by law. Transparent governance enables citizens to monitor government activities, evaluate budget implementation, and participate in public oversight, thereby strengthening accountability and public trust (Mufarrihah et al., 2024). Transparency is an essential element for reducing corruption and improving governance quality. From the perspective of Stewardship Theory, transparency reflects the government's responsibility to provide accurate and accessible information to citizens (Donaldson & Davis, 1991). In this study, transparency is measured using indicators of openness, accessibility, and information publication. Empirical studies also support this relationship, with studies by Edowati et al. (2021), Elkhah (2020), Jatmiko (2020), Melasari et al. (2023), and Wahyuni et al. (2025) finding that transparency positively influences government performance.

2.5 Budget Participation

Budget participation refers to the active involvement of managers and employees in the budget preparation process, allowing them to contribute ideas, negotiate budget allocations, and participate in decision-making related to organizational planning (Astuti et al., 2023). Active participation encourages employees to internalize organizational objectives, strengthens their commitment to achieving performance targets, and improves organizational effectiveness (Gunawan & Santioso, 2015). Although budget participation may also create challenges such as budgetary slack, greater involvement in budget formulation generally enhances employee responsibility and organizational performance (Christy et al., 2021). From the perspective of Stewardship Theory, budget participation reflects the government's commitment to involving employees in decision-making and fostering ownership of organizational objectives (Donaldson & Davis, 1991). In this study, budget participation is measured through employee involvement in budget preparation, satisfaction with the budgeting process, willingness to provide opinions, influence on final budget decisions, and the frequency with which superiors requested employee input. Empirical studies also support this relationship, with studies by Adoe (2025), Astuti et al. (2023), Audia and Jatmiko (2017), Gunawan and Santioso (2015), and Kalsum and Wahyuningsih (2015) finding that budget participation positively influences government performance.



2.6 Internal Control, Local Government Performance

Internal control is defined as an integrated process implemented continuously by management and employees to provide reasonable assurance regarding the achievement of organizational objectives (Government Regulation No. 60 of 2008). Effective internal control enables public organizations to minimize operational risks, improve compliance, and ensure that organizational activities are implemented according to established procedures, thereby supporting better government performance (Jainuddin, 2024). From the perspective of Stewardship Theory, internal control reflects the government's commitment to responsible management of public resources and supports the achievement of organizational objectives (Donaldson & Davis, 1991). In this study, internal control is measured using five dimensions comprising the control environment, risk assessment, control activities, information and communication, and monitoring. Empirical evidence supports this relationship, with studies by Damayanti and Hermanto (2018), Elkha (2020), Haris et al. (2022), Jainuddin (2024), and Jatmiko (2020) finding that internal control positively influences government performance. However, other studies report contradictory findings, indicating that internal control does not significantly affect government performance (Finayanti, 2023; Handayani, 2024; Mayasari, 2022; Triastuti, 2022). Based on the theoretical explanation and empirical findings, the hypothesis proposed in this study is as follows:

H1: Internal control has a significant effect on local government performance.

2.7 Accountability, Local Government Performance

Accountability refers to the obligation of public officials to report, explain, and justify the management of public resources and the implementation of government programs to stakeholders who are entitled to demand such responsibility (Mardiasmo, 2016). The implementation of accountability strengthens public confidence by ensuring that government activities are conducted transparently, responsibly, and in accordance with established regulations (Damayanti & Hermanto, 2018). From the perspective of Stewardship Theory, accountability reflects the government's commitment to fulfilling its responsibilities and maintaining public trust (Donaldson & Davis, 1991). In this study, accountability is measured through indicators reflecting public responsibility, performance accountability reporting, achievement of organizational objectives, program accountability, policy objectives, compliance with government accounting standards, and report comparability. Empirical evidence supports this relationship, with studies by Edowati et al. (2021), Jatmiko (2020), Putri and Subardjo (2017), Sari and Fuadi (2024), and Sari (2025) finding that accountability positively influences government performance. However, other studies report contradictory findings, indicating that accountability has no significant effect on government performance (Jitmau et al., 2017). Based on the theoretical explanation and empirical findings, the hypothesis proposed in this study is as follows:

H2: Accountability has a significant effect on local government performance.

2.8 Transparency, Local Government Performance

Transparency represents the government's commitment to providing open, accessible, and reliable information regarding public administration and financial management (Mufarrihah et al., 2024). Transparent governance enables citizens to monitor government activities, evaluate budget implementation, and participate in public oversight, thereby strengthening accountability and public trust. From the perspective of



Stewardship Theory, transparency reflects the government's responsibility to provide accurate and accessible information to citizens (Donaldson & Davis, 1991). In this study, transparency is measured using indicators of openness, accessibility, and information publication. Empirical evidence supports this relationship, with studies by Edowati et al. (2021), Elkha (2020), Jatmiko (2020), Melasari et al. (2023), and Wahyuni et al. (2025) finding that transparency positively influences government performance. However, other studies report contradictory findings, indicating that transparency does not always influence government performance (Mufarrihah et al., 2024). Based on the theoretical explanation and empirical findings, the hypothesis proposed in this study is as follows:

H3: Transparency has a significant effect on local government performance.

2.9 Budget Participation, Local Government Performance

Budget participation refers to the active involvement of managers and employees in the budget preparation process (Astuti et al., 2023). Active participation encourages employees to internalize organizational objectives, strengthens their commitment to achieving performance targets, and improves organizational effectiveness (Gunawan & Santioso, 2015). From the perspective of Stewardship Theory, budget participation reflects the government's commitment to involving employees in decision-making and fostering ownership of organizational objectives (Donaldson & Davis, 1991). In this study, budget participation is measured through employee involvement in budget preparation, satisfaction with the budgeting process, willingness to provide opinions, influence on final budget decisions, and the frequency with which superiors requested employee input. Empirical evidence supports this relationship, with studies by Adoe (2025), Astuti et al. (2023), Audia and Jatmiko (2017), Gunawan and Santioso (2015), and Kalsum and Wahyuningsih (2015) finding that budget participation positively influences government performance. Based on the theoretical explanation and empirical findings, the hypothesis proposed in this study is as follows:

H4: Budget participation has a significant effect on local government performance.

3. Methods

3.1 Research Design

This study employed a quantitative research design based on the positivist paradigm to examine the relationships between internal control, accountability, transparency, budget participation, and government performance. The quantitative approach is considered appropriate because the study aims to empirically test the proposed hypotheses using statistical analysis of numerical data derived from structured questionnaires. The associative-causal research design enables the examination of causal relationships between independent variables (internal control, accountability, transparency, and budget participation) and the dependent variable (government performance). Primary data were collected using a structured questionnaire distributed to respondents working in the Regional Apparatus Organizations of Siak Regency. The study was conducted from February to June 2026.

3.2 Population and Sample

The population consisted of all 26 Regional Apparatus Organizations in Siak Regency, as stipulated in Regional Regulation of Siak Regency No. 4 of 2025 concerning the Establishment and Organizational Structure of Regional Apparatus Organizations. The sampling technique used was purposive sampling. Respondents were selected based on



three criteria: (1) employees responsible for financial management, including treasurers, Commitment Making Officers, and Budget User Authorities; (2) employees with a minimum of one year of work experience; and (3) employees with at least a senior high school or diploma-level educational background. Initially, three respondents were selected from each OPD, resulting in 78 distributed questionnaires. After the screening process, 75 valid questionnaires were retained for data analysis, as presented in Table 1.

Table 1. Sample Determination

No	Criteria	Quantity
1	Regional Apparatus Organizations in Siak Regency	26
2	Respondents per OPD (KPA, PPK, Treasurer)	3
3	Total questionnaires distributed	78
4	Questionnaires returned and completed properly	75
5	Response rate	96.15%
6	Valid questionnaires for analysis	75

Source: Processed data (2026)

3.3 Data Collection Techniques

The data collection technique used in this study was a structured questionnaire distributed to respondents working in the Regional Apparatus Organizations of Siak Regency. The questionnaire was designed to measure the four independent variables (internal control, accountability, transparency, and budget participation) and the dependent variable (government performance). All questionnaire items were assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The data collection procedure involved several sequential steps: (1) identification of Regional Apparatus Organizations in Siak Regency; (2) selection of respondents based on predetermined purposive sampling criteria; (3) distribution of questionnaires to selected respondents; (4) collection of completed questionnaires; (5) screening of questionnaires to ensure completeness and validity; and (6) documentation of all valid responses systematically organized into a dataset suitable for statistical analysis. Of the 78 questionnaires distributed, 75 were returned and completed properly, resulting in a response rate of 96.15 percent.

3.4 Operational Definition of Variables

Table 2. Operational Definition and Measurement of Variables

Variable	Definition	Measurement	Scale	Source
Local Government Performance (Y)	The extent to which local governments achieve their objectives and deliver public services effectively (Elkha, 2020)	Indicators representing employee performance, managerial performance, and organizational performance	Ordinal (Likert 1–5)	Melasari et al. (2023)
Internal Control (X ₁)	An integrated process implemented continuously by management and employees to provide reasonable assurance	Five dimensions: control environment, risk assessment, control activities, information and	Ordinal (Likert 1–5)	Melasari et al. (2023)



Variable	Definition	Measurement	Scale	Source
	regarding the achievement of organizational objectives (Government Regulation No. 60 of 2008)	communication, and monitoring		
Accountability (X ₂)	The obligation of public officials to report, explain, and justify the management of public resources and the implementation of government programs (Mardiasmo, 2016)	Indicators reflecting public responsibility, performance accountability reporting, achievement of organizational objectives, program accountability, policy objectives, compliance with government accounting standards, and report comparability	Ordinal (Likert 1–5)	Melasari et al. (2023)
Transparency (X ₃)	The government's commitment to providing open, accessible, and reliable information regarding public administration and financial management (Mufarrihah et al., 2024)	Indicators of openness, accessibility, and information publication	Ordinal (Likert 1–5)	Melasari et al. (2023)
Budget Participation (X ₄)	The active involvement of managers and employees in the budget preparation process (Astuti et al., 2023)	Employee involvement in budget preparation, satisfaction with the budgeting process, willingness to provide opinions, influence on final budget decisions, and frequency of superiors requesting employee input	Ordinal (Likert 1–5)	Astuti et al. (2023)

Source: Developed for this research (2026)



3.5 Data Analysis Techniques

Data analysis in this study was conducted using IBM SPSS Statistics version 27. The analysis stages included descriptive statistics, instrument quality tests (validity and reliability), classical assumption tests (normality, multicollinearity, and heteroscedasticity), multiple linear regression analysis, coefficient of determination analysis, simultaneous F-test, and partial t-test.

Descriptive statistics were employed to summarize respondents' responses and the characteristics of the research variables, including minimum and maximum values, average, and standard deviation. Instrument quality was evaluated through validity and reliability tests, with reliability assessed using Cronbach's Alpha coefficient. Classical assumption tests were conducted to ensure that the regression model satisfied the required assumptions. The research hypotheses were examined using multiple linear regression analysis. Furthermore, the coefficient of determination (Adjusted R²) was used to evaluate the explanatory power of the regression model, while partial effects and simultaneous effects of the independent variables on government performance were assessed using the t-test and F-test, respectively, at a significance level of 5 percent.

The multiple linear regression model used in this study was formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where:

- Y = Local Government Performance
- α = Constant
- β_1 – β_4 = Regression coefficients
- X₁ = Internal Control
- X₂ = Accountability
- X₃ = Transparency
- X₄ = Budget Participation
- ε = Error term

Hypothesis testing was conducted using several methods. The partial t-test was used to determine the individual effect of each independent variable on government performance. The simultaneous F-test was used to examine the collective effect of independent variables on government performance. The coefficient of determination (adjusted R²) was used to determine the model's ability to explain variations in government performance. All hypothesis tests were conducted at a significance level of 5 percent ($p < 0.05$).

4. Results and Discussion

4.1 Respondent Characteristics

Table 3. Respondent Characteristics

Characteristics	Category	Frequency	Percentage (%)
Gender	Male	38	51.0
	Female	37	49.0
Age	20–30 years	3	4.2
	31–40 years	11	14.6
	41–50 years	32	42.6
	≥50 years	29	38.6
Education	High School	3	4.0
	Diploma	3	4.0



Characteristics	Category	Frequency	Percentage (%)
Working Experience	Bachelor	48	64.0
	Master	19	25.3
	Doctorate	2	2.7
	1–2 years	2	2.6
	3–5 years	2	2.6
	5–10 years	10	13.3
	10–15 years	31	41.3
	15–20 years	8	10.6
	≥20 years	22	29.3
Position	Budget User Authority (KPA)	25	33.3
	Commitment Making Official (PPK)	25	33.3
	Treasurer	25	33.3

Source: Processed research data (2026)

Table 3 presents the respondent characteristics. A total of 78 questionnaires were distributed to financial management officials from 26 Regional Apparatus Organizations in Siak Regency. The respondents consisted of Budget User Authorities, Commitment Making Officials, and Treasurers, with three questionnaires distributed to each OPD. Of the total questionnaires, 75 were returned and completed properly, resulting in a response rate of 96.15 percent. All returned questionnaires were considered valid for further statistical analysis. The respondents were relatively balanced in terms of gender, with male respondents accounting for 51 percent. Most respondents were between 41 and 50 years old (42.6 percent), held a bachelor's degree (64 percent), possessed 10–15 years of working experience (41.3 percent), and were equally distributed across the three targeted financial management positions.

4.2 Descriptive Statistics

Table 4. Descriptive Statistics of Research Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Internal Control	75	41	60	54.29	5.509
Accountability	75	33	45	41.75	3.651
Transparency	75	32	50	42.81	5.034
Budget Participation	75	7	25	19.65	4.443
Government Performance	75	19	30	26.11	3.043

Source: Processed research data using SPSS 27 (2026)

Table 4 presents the descriptive statistics for all research variables. The descriptive statistics indicate relatively high mean scores for all variables. In every construct, the standard deviation was lower than the mean value, suggesting that respondents' answers were relatively homogeneous and exhibited limited variability. Internal control had a mean of 54.29 with a standard deviation of 5.509, indicating that respondents generally perceived internal control practices as relatively strong. Accountability had a mean of 41.75 with a standard deviation of 3.651, indicating that respondents generally perceived accountability practices as relatively strong. Transparency had a mean of 42.81 with a standard deviation of 5.034, indicating that respondents generally perceived transparency practices as relatively strong. Budget participation had a mean of 19.65 with a standard



deviation of 4.443, indicating that respondents generally perceived budget participation as relatively strong. Government performance had a mean of 26.11 with a standard deviation of 3.043, indicating that respondents generally perceived government performance as relatively strong.

4.3 Instrument Quality Tests

Table 5. Validity and Reliability Results

Variable	Number of Items	Validity	Cronbach's Alpha	Result
Internal Control	12	All items valid	0.939	Reliable
Accountability	9	All items valid	0.932	Reliable
Transparency	10	All items valid	0.916	Reliable
Budget Participation	5	All items valid	0.942	Reliable
Government Performance	6	All items valid	0.841	Reliable

Source: Processed research data using SPSS 27 (2026)

Table 5 shows the validity and reliability results. All questionnaire items produced corrected item-total correlations exceeding the critical value ($r = 0.227$), indicating that every indicator was valid. Cronbach's Alpha coefficients ranged from 0.841 to 0.942, exceeding the recommended threshold of 0.60. Therefore, all constructs demonstrated satisfactory internal consistency and were considered reliable for hypothesis testing.

4.4 Classical Assumption Tests

Table 6. Classical Assumption Test Results

Test	Indicator	Result	Conclusion
Normality	Kolmogorov–Smirnov Sig.	0.200	Normal distribution
Multicollinearity	Tolerance	0.269–0.416	No multicollinearity
	VIF	2.404–3.718	No multicollinearity
Heteroscedasticity	Scatterplot	Random distribution	No heteroscedasticity

Source: Processed research data using SPSS 27 (2026)

Table 6 shows the classical assumption test results. The Kolmogorov–Smirnov test yielded a significance value of 0.200, which is greater than 0.05, indicating normally distributed residuals. Furthermore, all tolerance values exceeded 0.10 and all VIF values were below 10, confirming the absence of multicollinearity. The scatterplot also showed randomly distributed residuals without a specific pattern, indicating that heteroscedasticity was not present.

4.5 Multiple Linear Regression Analysis

Table 7. Multiple Linear Regression Results

Variable	B	Std. Error	Beta	t	Sig.
Constant	1.918	2.192	–	0.875	0.385
Internal Control	0.056	0.059	0.102	0.956	0.343



Variable	B	Std. Error	Beta	t	Sig.
Accountability	0.186	0.073	0.224	2.540	0.013
Transparency	0.191	0.052	0.315	3.664	0.000
Budget Participation	0.264	0.064	0.385	4.100	0.000

Source: Processed research data using SPSS 27 (2026)

Table 7 presents the multiple linear regression results. The estimated regression model can be expressed as follows:

$$Y = 1.918 + 0.056X_1 + 0.186X_2 + 0.191X_3 + 0.264X_4 + e$$

The regression coefficients indicate positive relationships between all independent variables and government performance. However, only accountability, transparency, and budget participation exhibited statistically significant effects. Internal control had a regression coefficient of 0.056 with a significance value of 0.343, indicating no significant effect. Accountability had a regression coefficient of 0.186 with a significance value of 0.013, indicating a significant positive effect. Transparency had a regression coefficient of 0.191 with a significance value of 0.000, indicating a significant positive effect. Budget participation had a regression coefficient of 0.264 with a significance value of 0.000, indicating a significant positive effect and emerging as the strongest predictor among all independent variables.

4.6 Coefficient of Determination (R²)

Table 8. Summary of Regression Model

R	R Square	Adjusted R Square	Std. Error
0.886	0.785	0.772	1.452

Source: Processed research data using SPSS 27 (2026)

Table 8 shows the summary of the regression model. The adjusted coefficient of determination (Adjusted R² = 0.772) indicates that 77.2 percent of the variation in government performance is explained by internal control, accountability, transparency, and budget participation. The remaining 22.8 percent is attributable to other factors outside the research model.

4.7 Simultaneous Test (F-Test)

Table 9. Simultaneous Test (F-Test)

F	Sig.	Conclusion
63.713	0.000	Model is statistically significant

Source: Processed research data using SPSS 27 (2026)

Table 9 presents the simultaneous test results. The F-test produced a significance value below 0.05, indicating that the regression model is statistically significant. Collectively, internal control, accountability, transparency, and budget participation significantly explain variations in government performance.

4.8 Hypothesis Testing

Table 10. Hypothesis Testing Results

Hypothesis	Relationship	β	Sig.	Decision
H1	Internal Control → Government Performance	0.102	0.343	Rejected
H2	Accountability → Government Performance	0.224	0.013	Accepted
H3	Transparency → Government Performance	0.315	0.000	Accepted
H4	Budget Participation → Government Performance	0.385	0.000	Accepted

Source: Processed research data using SPSS 27 (2026)



Table 10 presents the hypothesis testing results. Internal control did not significantly affect government performance, with a significance value of 0.343, indicating that H1 is rejected. In contrast, accountability had a positive and statistically significant effect on government performance, with a significance value of 0.013, indicating that H2 is accepted. Transparency had a positive and statistically significant effect on government performance, with a significance value of 0.000, indicating that H3 is accepted. Budget participation had a positive and statistically significant effect on government performance, with a significance value of 0.000, indicating that H4 is accepted.

4.9 Discussion

4.9.1 The Effect of Internal Control on Local Government Performance

The results show that internal control has no significant effect on government performance ($B = 0.056$; $p = 0.343$). Although the regression coefficient indicates a positive relationship, the statistical test suggests that improvements in internal control do not necessarily translate into better organizational performance. This finding may indicate that the implementation of internal control within the sampled OPDs primarily functions as a mechanism for regulatory compliance rather than as a strategic management tool for improving organizational outcomes. According to Stewardship Theory, public officials are assumed to prioritize organizational objectives and public interests over personal interests (Donaldson & Davis, 1991). Consequently, organizational performance may depend more on employees' competence, organizational commitment, and motivation than on formal control mechanisms alone. This result is consistent with the findings of Finayanti (2023), Handayani (2024), Mayasari (2022), and Triastuti (2022), who likewise reported that internal control did not significantly affect government performance. Nevertheless, this finding does not diminish the importance of internal control because an effective internal control system remains essential for ensuring accountability, safeguarding public assets, and maintaining compliance with Government Regulation No. 60 of 2008 concerning the Government Internal Control System.

4.9.2 The Effect of Accountability on Local Government Performance

The results show that accountability has a positive and significant effect on government performance ($B = 0.186$; $p = 0.013$). This finding indicates that stronger accountability practices encourage public officials to perform their duties responsibly and to manage public resources more effectively. Stewardship Theory explains that government officials acting as stewards are motivated to achieve organizational objectives by fulfilling their responsibilities and maintaining public trust (Donaldson & Davis, 1991). Consequently, greater accountability contributes to improved organizational performance through clearer responsibility, better reporting practices, and enhanced decision-making. The result supports previous studies conducted by Andiny et al. (2025), Edowati et al. (2021), Merchilia and Robinson (2024), and Raja (2021), although it differs from the findings of Jitmau et al. (2017). The result also reinforces the principles of the Government Agency Performance Accountability System, which emphasizes performance-based accountability as an essential component of public sector management.

4.9.3 The Effect of Transparency on Local Government Performance

The results show that transparency has a positive and significant effect on government performance ($B = 0.191$; $p = 0.000$). This finding suggests that greater openness in



providing financial and administrative information strengthens public trust and encourages more effective organizational management. Transparent governance enables stakeholders to monitor government activities and increases public oversight, thereby reducing opportunities for inefficient resource allocation and misuse of authority. From the perspective of Stewardship Theory, transparency reflects the government's responsibility to provide accurate and accessible information to citizens, ultimately supporting better organizational performance (Donaldson & Davis, 1991). The finding is consistent with previous studies by Jatmiko (2020), Jitmau et al. (2017), Raja (2021), and Sari and Fuadi (2024). Furthermore, the result supports the implementation of Law No. 14 of 2008 concerning Public Information Disclosure, which promotes openness as one of the fundamental principles of good governance.

4.9.4 The Effect of Budget Participation on Local Government Performance

The results show that budget participation has a positive and significant effect on government performance ($B = 0.264$; $p = 0.000$), emerging as the strongest predictor of government performance among all independent variables. This finding implies that involving managers and financial officials in the budgeting process strengthens organizational commitment and improves the quality of budget implementation. Participatory budgeting enables employees to contribute their knowledge and experience during budget preparation, resulting in more realistic budget targets and greater ownership of organizational objectives. Stewardship Theory suggests that individuals who actively participate in organizational decision-making are more likely to act in the best interests of the organization (Donaldson & Davis, 1991). Therefore, greater participation in budgeting contributes to improved coordination, communication, and organizational performance. This result is in line with previous studies by Gunawan and Santioso (2015), Kalsum and Wahyuningsih (2015), Ramadhani et al. (2024), and Sufitrayati and Mahdi (2019), all of which reported a positive relationship between budget participation and government performance.

5. Conclusion

This study aimed to examine the effects of internal control, accountability, transparency, and budget participation on government performance in Regional Apparatus Organizations of Siak Regency. Using a quantitative approach with multiple linear regression on 75 valid respondents selected through purposive sampling, the study successfully tested the proposed hypotheses.

The results indicate that internal control has no significant effect on government performance, with a regression coefficient of 0.056 and a significance value of 0.343, indicating that H1 is rejected. This finding may indicate that the implementation of internal control within the sampled OPDs primarily functions as a mechanism for regulatory compliance rather than as a strategic management tool for improving organizational outcomes. Accountability has a positive and significant effect on government performance, with a regression coefficient of 0.186 and a significance value of 0.013, indicating that H2 is supported. Stronger accountability practices encourage public officials to perform their duties responsibly and to manage public resources more effectively.

Transparency has a positive and significant effect on government performance, with a regression coefficient of 0.191 and a significance value of 0.000, indicating that H3 is supported. Greater openness in providing financial and administrative information



strengthens public trust and encourages more effective organizational management. Budget participation has a positive and significant effect on government performance, with a regression coefficient of 0.264 and a significance value of 0.000, indicating that H4 is supported. Involving managers and financial officials in the budgeting process strengthens organizational commitment and improves the quality of budget implementation. The simultaneous test using the F-test showed a significance value of 0.000, indicating that internal control, accountability, transparency, and budget participation collectively have a significant effect on government performance. The adjusted coefficient of determination indicated that 77.2 percent of the variation in government performance was explained by the model, while the remaining 22.8 percent was attributed to factors outside the model.

The theoretical implications of this study extend the application of Stewardship Theory to the context of local government performance in Indonesia. The finding that internal control does not significantly influence government performance suggests that organizational performance may depend more on employees' competence, organizational commitment, and motivation than on formal control mechanisms alone. The finding that accountability significantly influences government performance supports Stewardship Theory's emphasis on the government's commitment to fulfilling its responsibilities and maintaining public trust. The finding that transparency significantly influences government performance supports the argument that transparency reflects the government's responsibility to provide accurate and accessible information to citizens. The finding that budget participation significantly influences government performance supports the view that involving employees in decision-making fosters ownership of organizational objectives. This study also contributes to the limited empirical evidence on the determinants of government performance in Siak Regency, providing insights into how governance mechanisms collectively influence organizational performance.

Based on these findings, several recommendations can be proposed. For policymakers, the findings suggest that strengthening accountability mechanisms, promoting transparency, and encouraging employee participation in the budgeting process are more effective in enhancing government performance than relying solely on internal control mechanisms. For local government officials, the results suggest that the implementation of good governance practices that foster responsibility, openness, and participatory decision-making can improve organizational effectiveness and public service delivery. For academics, this study contributes to the growing body of literature on public sector accounting and governance, providing a foundation for future research on local government performance.

This study has several limitations that should be acknowledged. First, the study focuses only on Regional Apparatus Organizations in Siak Regency, which may limit the generalizability of the findings to other regions or government institutions. Second, the study uses a cross-sectional survey design, which may not capture long-term changes in government performance. Third, the sample size is relatively limited (75 respondents) due to strict sampling criteria, which may limit the statistical power of the analysis. Fourth, the study examines only a limited set of governance variables, without considering other potential determinants of government performance such as leadership, organizational commitment, employee competence, or organizational culture. Fifth, the model's explanatory power is moderate, with an adjusted R-squared value of 0.772, indicating that other factors not included in the model may still influence government performance.



For future research, it is recommended to expand the scope of study by involving other regional governments to improve the generalizability of the findings. Future studies may also employ longitudinal designs to capture long-term changes in government performance and increase the sample size to enhance statistical power. Additionally, future research may incorporate additional variables, such as leadership, organizational commitment, employee competence, and organizational culture, to provide a more comprehensive understanding of the determinants of government performance. Researchers should also consider employing qualitative or mixed-method approaches to gain deeper insights into the challenges and effectiveness of governance practices in the public sector.

In conclusion, this study contributes to the growing body of literature on public sector accounting and governance by providing empirical evidence on the determinants of government performance in Regional Apparatus Organizations of Siak Regency. The findings suggest that accountability, transparency, and budget participation significantly influence government performance, while internal control does not. As Indonesia continues to strengthen its governance practices and public sector management, understanding these factors becomes increasingly important for developing effective strategies to enhance government performance and public service delivery.

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